

12. DELINQUENT TAX MATTERS

Section 58.1-3921 of the Code of Virginia provides that the Treasurer shall prepare a list of certain "uncollectible" taxes including those for which the cost of collection would exceed the amount recoverable.

Attached for your reference please find correspondence from the Hon. David K. Britt, County Treasurer, regarding four accounts that he seeks your consideration in discharging the debts and relieving him from any further responsibility in collecting them.

Once of the accounts is related to an assessment for standing timber which has long been harvested, two of the properties were purchased by Southampton County under the Hazard Mitigation Grant Program following the flood of 1999, and one relates to a miscalculation of prorated taxes due upon closing of the purchase of the Turner Tract.

Included are:

<u>PARCEL</u>	<u>CURRENT OWNER</u>	<u>AMOUNT DISCHARGED</u>
94B (1) BLK B - 56	Southampton County	\$11.60
107A (1) 48	Southampton County	\$107.72
13-35, 14-3	Stone Container	\$13.34
92-18	Southampton County	\$435.55
		<u>\$568.21</u>

MOTION REQUIRED: If the Board is so inclined, a motion is required to abate the taxes described herein above and relieve the Treasurer from further collection efforts.