MEMO

To: Carroll County Board of Supervisors

From: R. Cellell Dalton

Date: 8-6-2020

Subject: Meeting

I request that the Board of Supervisors request for the Treasurer to provide a list of delinquent taxes pursuant to Va Code Section 58.1-3924.

58.1-3924 Delinquent lists involving local taxes submitted to local governing bodies: publication of lists.

Upon the request of the governing body of a county, city or town, the treasurer shall furnish a copy of any of the six-list mentioned in 58.1-3921. The treasurer may or shall at the direction of the governing body, certify to the commissioner of the revenue a copy of the list of real estate on the commissioner's land book improperly placed thereon or not ascertainable. The commissioner of the revenue shall correct his land book accordingly. The treasurer shall be given credit for the entire amount of the taxes included in the list and may destroy the tax tickets made out by him for such taxes. The treasurer shall be given credit for all taxes shown on the list mentioned in subdivisions 4, 5 and 6 of 58.1-3921 and for obligations discharged in bankruptcy as described in 58.1-3921. The governing body or the treasurer, may cause the lists mentioned in subdivisions 2 and 3 of 58.1-3921, whether or not they are based on information as it exists at the end of fiscal year, or such parts thereof as deemed advisable by the treasurer, to be published in a newspaper of general circulation in the county, city or town or to be made available on any internet site maintained by or for such county, city or town. The costs, if any, of publishing such lists shall be paid for by funds allocated for that purpose by the governing body and may be charged ratably to the delinquent taxpayers listed.