

At a regular meeting of the Spotsylvania County Board of Supervisors held on April 14, 2020 on a motion by _____, seconded by _____ and passed _____, the Board adopted the following resolution:

RESOLUTION NO. 2020-_____

RESOLUTION EXTENDING DATE OF FIRST INSTALLMENT OF TANGIBLE PERSONAL PROPERTY TAX PAYMENT IN THE COUNTY

WHEREAS in December 2019, a novel coronavirus, now designated COVID-19, was detected in China. Since that time, the disease has spread to more than 100 locations worldwide, including the United States, and multiple positive cases have emerged in Virginia; and

WHEREAS the World Health Organization has declared COVID-19 a “public health emergency of international concern,” and on January 31, 2020, the United States Department of Health and Human Services declared a national public health emergency; and

WHEREAS Virginia Governor Ralph Northam declared a state of emergency in the Commonwealth of Virginia in response to the continued spread of COVID-19 on March 12, 2020; and

WHEREAS at a special meeting on March 17, 2020, the Board of Supervisors of Spotsylvania County declared a local emergency with an effective date of March 1, 2020 in response to the continued spread of COVID-19; and

WHEREAS on March 23, 2020 Virginia Governor Ralph Northam in response to the continuing emergency signed Executive Order Number Fifty-Three (2020) in which the Governor prohibited all public and private gatherings of 10 or more individuals, cancelled the remainder of the 2019-2020 school year for public and private schools, closed all dining and congregation areas in restaurants, dining establishments, food courts, breweries, microbreweries, distilleries, wineries, tasting rooms, and farmers markets through April 23, 2020 while still allowing for delivery and take-out services, closed public access to certain recreational and entertainment businesses until April 23, 2020 while allowing certain retail businesses to remain open; and

WHEREAS on March 30, 2020 Virginia Governor Ralph Northam in response to the continuing emergency signed Executive Order Number Fifty-Five (2020) in which the Governor ordered individuals to remain in their place of residence leaving only for certain limited purposes during which social distancing of at least six feet from any other person must be practiced, prohibited all public and private in-person gatherings of more than 10 individuals except in limited circumstances described therein, ordered institutions of higher education to cease in-person classes and instruction while allowing operations for remote learning, critical research, and performing essential functions during which social distancing requirements are met, effective on April 1, 2020 at 11:59 p.m. ordered cessation of all reservations for overnight stays of less than 14 nights at privately-owned campgrounds, closed all public beaches except for exercising and fishing; and

WHEREAS the effect of Executive Order Number Fifty-Three (2020) and Executive Order Number Fifty-Five (2020) has resulted in a hardship placed upon many residents and businesses of Spotsylvania County; and

WHEREAS the Board of Supervisors of Spotsylvania County is authorized under Virginia Code § 58.1-3916, whenever good cause exists, to provide by resolution for reasonable extensions of time, not to exceed 90 days, for the payment of, and filing of returns for, certain local taxes, including, but not limited to, the tax levied on tangible personal property.

NOW THEREFORE the Board of Supervisors of Spotsylvania County does hereby find that good cause exists pursuant to the information set forth in the recitals above and further hereby RESOLVES that the due date for the first installment payment of the tangible personal property tax is hereby extended from June 5, 2020 to June 26, 2020 and future payment due dates of the tangible personal property tax are not extended by this resolution and shall remain the same as set out by law unless extended by a future act of the Board of Supervisors or assessing official as allowed by law.

(SEAL)

A COPY TESTE:

Aimee R. Mann
Deputy Clerk to the Board of Supervisors