



KING AND QUEEN COUNTY VIRGINIA

Founded 1691

Board of Supervisors Meeting

Wednesday, November 12, 2025
Regular Monthly Meeting 7:00 P.M.

242 Allen's Circle
King and Queen Court House, Virginia 23085
First Floor Courtroom

AGENDA

1. Call to Order, Invocation, and Pledge of Allegiance
2. Approval and Signing of Minutes
3. Approval and Signing of the Warrants and Appropriations
4. Legislative Update – Delegate Keith Hodges
5. Public Comment Period
6. Quarterly Reports
7. Approval of Zoning Text Amendment ZA24-02
8. Approval of Ordinance Amendments
 - a. Building Fee Schedule
 - b. Elderly and Disabled Real Estate Tax Credit
 - c. Vehicle License Fee Ordinance
9. Public Hearing – Adoption of Cigarette Tax Ordinance
10. Request from Health Department – Local Carryover Funds
11. Adoption of FY2027 Budget Calendar
12. Appointments and Reappointments
13. County Administrator's Comments
14. Board of Supervisors Comments
15. Adjourn to regular meeting on **Monday, December 8, 2025, at 7:00 p.m.**, 242 Allen's Circle, King and Queen Court House, Virginia, First Floor Courtroom.

AGENDA: November 12, 2025 Regular Meeting

ITEM #1:

Call to Order, Invocation and Pledge of Allegiance

ACTION REQUESTED:

None Required

ATTACHMENTS:

None

AGENDA: November 12, 2025 Regular Meeting

ITEM #2:

Approval of Minutes

ACTION REQUESTED:

Approval of the September 15, 2025, September 22, 2025 and October 12, 2025 minutes of the Board of Supervisors

ATTACHMENTS:

- Draft September 15, 2025 minutes
- Draft September 22, 2025 minutes
- Draft October 14, 2025 minutes

**King and Queen County
Board of Supervisors Meeting
Monday, September 15, 2025**

6:00 P.M.

**Joint Work Session Meeting with the School Board
King and Queen County Women's Club**

Minutes of the Meeting

CALL TO ORDER AND ROLL CALL

Chairman Mark Berry called the meeting to order. A roll call was taken with all members being present.

SCHOOL MASTER SITE PLAN UPDATE - GRIMM + PARKER

Representatives from Grimm + Parker provided a power point presentation showing the results from the community meeting that was held at Central High School. "Option 2" received the most votes as the preferred layout design for the campus. Citizens and the Board asked questions regarding the preferred proposal. Questions included the cost difference between the two options, have there been any "surprises" found at the site, has any thought been given to having solar power options at the school facility, general concerns regarding wetlands on the property, security precautions for facility and site, how much will the project cost and are there any funding opportunities available to assist with the project.

APPROVAL – SCHOOL CONSTRUCTION PROCUREMENT METHOD

Jason Pack with Skanska provided the Board with the procurement options available for projects of this size. The options are Design-Bid- Build, Construction Management at Risk, Design Build and PPEA.

There was general questions and discussion related to each type and the value of each related to this project.

It was the consensus of the Board to move forward using the Construction Management at Risk option and to take formal action for approval at the next meeting. They also agreed to move forward with the action needed to use PPEA in the future in case it is needed.

DISCUSSION – EDUCATION AND ECONOMIC DEVELOPMENT

Mr. Berry shared information that the Board received during a recent meeting from Chris Lloyd with McGuire Woods regarding the importance of economic development and the impact that education can have on it, especially in rural communities.

BOARD COMMENTS

Ms. Billups thanked everyone for coming and asking questions. We are all working in the same direction towards a common goal.

Ms. Alsop commented that the county has known for many years that a new school was needed and it has been talked about for a long time. She is glad it is finally moving forward. Relating to economic development, that county needs to find certain types that fit with the community. We all need to work together to go after them, make King and Queen known and keep plugging along and actually doing something to get what we want.

Ms. Norman echoed the comments of the other members. She is glad that everyone is moving forward and working together.

Mr. Berry noted that the King and Queen Library is an example of how things can go right when you have a vision. Information is key. He asked that if citizens have more questions to please reach out to their board member, school board member or staff.

IT IS ORDERED THAT THIS BOARD BE ADJOURNED

A motion was made by Ms. Billups and seconded by Ms. Norman to adjourn the meeting at 7:30 p.m.

Chairman

Clerk of the Board

**King and Queen County
Board of Supervisors Meeting
Monday, September 22, 2025**

6:00 P.M.

**Work Session Meeting
King and Queen County Courts and Administration Building
Second Floor Conference Room A/B**

Minutes of the Meeting

CALL TO ORDER AND ROLL CALL

Chairman Mark Berry called the meeting to order. A roll call was taken with member Sherrin Alsop being absent.

APPROVAL OF WARRANTS

A motion was made by Ms. Norman and seconded by Ms. Billups to approve the September 22, 2025 warrants.

AYES: J.L. SIMPKINS, M. R. BERRY, M.H. NORMAN, C.R. BILLUPS

NAYS: NONE

ABSENT: S. C. ALSOP

CLOSED MEETING

A motion was made by Ms. Billups and seconded by Mr. Simpkins to enter into closed meeting pursuant to **Va. Code § 2.2-3711(A)(3)** for discussion or consideration of the acquisition of real property for a public purpose where discussion in an open meeting would adversely affect the bargaining position or negotiating strategy of the public body and pursuant to **Va. Code § 2.2-3711(A)(6)** for discussion or consideration of the investment of public funds where competition or bargaining is involved, where, if made public initially, the financial interest of the governmental unit would be adversely affected, the subject being the potential purchase and development of approximately five specific real properties located in various areas of King and Queen County.

AYES: J.L. SIMPKINS, M. R. BERRY, M.H. NORMAN, C.R. BILLUPS

NAYS: NONE

ABSENT: S. C. ALSOP

A motion was made by Ms. Norman and seconded by Ms. Billups to enter into open session and that each member of the King and Queen County Board of Supervisors certify that, to the best of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies, (ii) only such public business matters as were identified in the

motion convening the closed meeting were heard, discussed, or considered by the King and Queen County Board of Supervisors, and (iii) no action was taken in the closed meeting.

AYES: J.L. SIMPKINS, M. R. BERRY, M.H. NORMAN, C.R. BILLUPS

NAYS: NONE

ABSENT: S. C. ALSOP

DISCUSSION – ORDINANCE CHANGES

Ms. Seay provided an update on the following ordinance amendments that will be coming to the Board for review and approval in the coming months:

- Zoning Text Amendment
- Zoning Ordinance Comprehensive Update
- Building Permit Fees
- Cigarette Tax
- Vehicle License Fee Billing
- Personal Property Tax Classifications
- Court Fees
- Business License
- Elderly and Disabled Tax Threshold

UPDATE AND DISCUSSION – TELEWORK POLICY

HR Director Betty Dougherty provided an update on the changes requested by the board that have been incorporated into the policy.

It was the consensus of the board to have this item placed on the October meeting agenda.

ITEMS BROUGHT FORTH BY MEMBERS OR STAFF

Mr. Berry noted that he recently watched a Chesterfield County board meeting, and they recognized their centenarian citizens. He thinks this would be a nice thing for King and Queen to do. He also inquired about getting challenge coins for the board members to give out at conferences and meetings across the state.

IT IS ORDERED THAT THIS BOARD BE ADJOURNED

A motion was made by Ms. Billups and seconded by Ms. Norman to adjourn the meeting at 8:40 p.m.

Chairman

Clerk of the Board

King and Queen County
Board of Supervisors Regular Meeting

Tuesday, October 14, 2025

Dinner with Museum Council
6:00
Regular Meeting
7:00 P.M.

King and Queen County Courts and Administration Building
General District Courtroom

“Minutes of the Meeting”

CALL TO ORDER

Mr. Berry called the meeting to order, noting all members were present.

A motion was made by Ms. Billups and seconded by Ms. Alsop to recess to the Tavern Museum for the annual dinner with the Museum Council.

AYES: J.L. SIMPKINS, M.R. BERRY, M.H. NORMAN, C.R. BILLUPS, S.C. ALSOP
NAYS: NONE

Mr. Berry reconvened the meeting and provided the invocation followed by the Please of Allegiance to the Flad of the United States of America.

APPROVAL AND SIGNING OF THE AUGUST 28, 2025 AND SEPTEMBER 8, 2025 MINUTES

A motion was made by Ms. Norman and seconded by Mr. Simpkins approving the Augsut 28, 2025 and September 8, 2025 minutes of the Board.

AYES: J.L. SIMPKINS, M.R. BERRY, M.H. NORMAN, C.R. BILLUPS, S.C. ALSOP
NAYS: NONE

APPROVAL AND SIGNING OF WARRANTS AND APPROPRIATIONS

A motion was made by Ms. Alsop and seconded by Ms. Billups approving the October 2025 County warrants and payroll.

AYES: S.C. ALSOP, J.L. SIMPKINS, M.R. BERRY, M.H. NORMAN, C.R. BILLUPS

NAYS: NONE

A motion was made by Ms. Alsop and seconded by Ms. Norman approving the payment of the FY25 Regional Animal Shelter billings in the amount of \$115,205.37

AYES: S.C. ALSOP, J.L. SIMPKINS, M.R. BERRY, M.H. NORMAN, C.R. BILLUPS
NAYS: NONE

A motion was made by Mr. Simpkins and seconded by Ms. Alsop to approve the appropriation of FY25 accrued revenue to the School Fund for the months of July, August and September in the amount of \$688,018.48.

AYES: S.C. ALSOP, J.L. SIMPKINS, M.R. BERRY, M.H. NORMAN, C.R. BILLUPS
NAYS: NONE

APPROVAL OF DAVENPORT FINANCING RECOMMENDATION

David Rose with Davenport provided the background to this recommendation. It is to provide interim financing for capital projects while the Board determines priority and cost of all the projects that are coming over the next few years with the school projects being the highest priority.

Davenport issued an RFP for this interim financing and is recommending approval of the proposal received from Huntington Bank. They also detailed the two options that were provided by Huntington.

A motion was made by Mr. Simpkins and seconded by Ms. Alsop to approve option 2 of the Huntington Bank proposal.

AYES: S.C. ALSOP, J.L. SIMPKINS, M.R. BERRY, M.H. NORMAN, C.R. BILLUPS
NAYS: NONE

LEGISLATIVE UPDATE – KEITH HODGES

This item was rescheduled to November due to a family emergency for Delegate Hodges.

PUBLIC COMMENT PERIOD

Jamie Ryland, Newtown District – Expressed concerns regarding the presentation made at the last meeting economic development. He is concerned with the possibility of data centers coming to King and Queen. He is also opposed to expedited permitting processes for potential businesses. The board needs to be very careful when making decisions about allowed development. The tax burden is about as low as it can get. Many counties are saying no to data centers. The board needs to remember that they can say no to things they don't want.

QUARTERLY REPORTS

Quarterly reports were received from the following department heads and agencies:

1. Hattie Robinson, Clerk of Circuit Court (provided report in advance)
2. Meredith Adkins, Commonwealth Attorney
3. W. R. Balderson, Sheriff
4. Emergency Services (no report)
5. VDOT (no report)
6. Quentin Mascari, Building Official (provided report in advance)

RESOLUTION – RURAL RUSTIC ROAD/ROUTE 618 SHILO ROAD

A motion was made by Mr. Berry and seconded by Ms. Alsop to adopt the following resolution:

The Board of Supervisors of King & Queen County, in regular meeting on the 14th day of October, 2025, adopted the following:

RESOLUTION

WHEREAS, Section 33.2-332 of the *Code of Virginia*, permits the hard surfacing of certain unpaved roads deemed to qualify for designation as a **Rural Rustic Road**; and

WHEREAS, any such road must be located in a low-density development area and have no more than 1500 vpd; and

WHEREAS, the Board of Supervisors of King & Queen County, Virginia (“Board”) desires to consider whether Shilo Road, Route 618, 1.00 mile, From: Route 14 To: End State Maintenance be designated a Rural Rustic Road; and

WHEREAS, the Board is unaware of pending development that will significantly affect the existing traffic on this road; and

WHEREAS, this road is in the Board’s six-year plan for improvements to the secondary system of state highways; and

WHEREAS, the Board believes that this road should be so designated due to its qualifying characteristics;

NOW, THEREFORE, BE IT RESOLVED, the Board hereby designates this road a Rural Rustic Road, and requests that the Residency Administrator for the Virginia Department of Transportation concur in this designation.

BE IT FURTHER RESOLVED, the Board requests that this road be hard surfaced and, to the fullest extent prudent, be improved within the existing right of way and ditch-lines to preserve as much as possible the adjacent trees, vegetation, side slopes, and rural rustic character along the road in their current state.

BE IT FURTHER RESOLVED, that a certified copy of this resolution be forwarded to the Virginia Department of Transportation Residency Administrator.

AYES: S.C. ALSOP, J.L. SIMPKINS, M.R. BERRY, M.H. NORMAN, C.R. BILLUPS
NAYS: NONE

SET PUBLIC HEARING DATE

A motion was made by Ms. Billups and seconded by Mr. Simpkins to set the November 21, 2025 meeting for notice and public hearing of the following items:

- I. Cigarette Tax Ordinance
- II. Vehicle License Fee
- III. Building Permit Fee Schedule
- IV. Elderly and Disabled Tax Exemption

AYES: S.C. ALSOP, J.L. SIMPKINS, M.R. BERRY, M.H. NORMAN, C.R. BILLUPS
NAYS: NONE

APPROVAL OF TELEWORK POLICY

Ms. Seay noted that teleworking has previously allowed and approved on case-by-case basis from time to time so she asked Betty Dougherty, Director of Human Resources, to write a policy to be included with the other HR policies that the Board has adopted.

Ms. Billups expressed concern that the policy was too broad and very open to interpretation. She feels it needs to at least include minimum standards for times to be in office each week, number of check-ins and a time frame for how quickly an employee would be expected to report to work if needed. She also expressed concern relating to the requirement to have a good performance record since the board is aware that many departments are not doing routine evaluations. There is no way to have a documented basis for a good performance record. She further noted that there is no definition of where the employee would be working when outside of the office.

Ms. Seay noted that all these items would be addressed in the agreement that is completed between the employee and their supervisor since it is not a “one size fits all”. Every position and employee would have different circumstances.

Mr. Berry stated that he doesn’t feel that there can be a policy for everything. The board needs to trust the managers to do what is right for the employee and the county. There needs to be strict accountability on both sides. If there are checks and balances in place then the policy can be revised if it isn’t working.

Ms. Alsop stated that she has worked from home a significant amount during her career and feels that the policy is good. Some people can work better from home rather than in an cubicle area and as long as the employee is performing and the citizens are being served, then it can be a good thing.

A motion was made by Mr. Simpkins and seconded by Ms. Alsop to approve the Telework Policy as presented.

AYES: S.C. ALSOP, J.L. SIMPKINS, M.R. BERRY, M.H. NORMAN
NAYS: C.R. BILLUPS

APPROVAL OF CMR (CONSTRUCTION MANAGEMENT AT RISK) RESOLUTION

A motion was made by Ms. Billups and seconded by Ms. Alsop to adopt the following resolution for the procurement method to be used for the elementary school construction project.

Resolution by the King & Queen County Board of Supervisors Adopting Construction Management at Risk as Alternative Delivery Method

WHEREAS, the King & Queen County Board of Supervisors (the “Board”) has engaged in the planning for the construction of a new King & Queen Elementary School and associated campus (the “Project”) with the goal to design and construct the facility for a Spring 2028 occupancy; and

WHEREAS, the Project is considered complex due to its size and intricate building systems, the site conditions, the fact that construction will take place on an active high school campus, and because the Project is on an accelerated schedule to meet the goal for Spring 2028 occupancy; and

WHEREAS, the Board has approved a contract with a licensed architect/engineer with professional competence appropriate to the Project who recommends utilizing construction management at risk for the Project; and

WHEREAS, as construction market conditions remain volatile with long lead times on key building components and worker shortages presenting challenges to delivering the Project on-time and within budget, traditional competitive sealed bidding is not fiscally advantageous or practicable for the Project; and

WHEREAS, the Board is authorized to utilize Construction Management at Risk as an alternative delivery method for construction contracts pursuant to Va. Code § 2.2-4382 (Design-build or construction management contracts for local public bodies authorized).

NOW THEREFORE, BE IT RESOLVED by the King & Queen County Board of Supervisors, to-wit:

1. Recitals. The recitals above are hereby incorporated into this Resolution as an integral part thereof as if fully set out.
2. Approval of Recommendation. The Board hereby approves the recommendation by the architect/engineer and authorizes the use of Construction Management at Risk for the Project. Specifically, but without limitation, the Board determines that traditional competitive sealed bidding is not fiscally advantageous or practicable for the reasons described above.

3. Officers to Proceed. The County Administrator or designee and other County staff are hereby authorized and directed to initiate the Construction Management at Risk procurement process for the Project under the Policy.
4. Effective Date. The Resolution shall take effect immediately.

ADOPTED BY THE KING & QUEEN COUNTY BOARD OF SUPERVISORS at a duly called and held regular meeting on October 14, 2025, at which a quorum was present and acting throughout.

AYES: S.C. ALSOP, J.L. SIMPKINS, M.R. BERRY, M.H. NORMAN, C.R. BILLUPS
NAYS: NONE

APPROVAL OF 2025 VACO ANNUAL MEETING VOTING CREDENTIALS

A motion was made by Ms. Billups and seconded by Ms. Norman to appointment Vivian Seay as the primary and Carolyn Billups as the alternate for voting at the annual VACO meeting.

AYES: S.C. ALSOP, J.L. SIMPKINS, M.R. BERRY, M.H. NORMAN, C.R. BILLUPS
NAYS: NONE

APPOINTMENTS AND REAPPOINTMENTS TO BOARDS AND COMMISSIONS

A motion was made by Ms. Norman and seconded by Ms. Billups to reappoint David Campbell to the Planning Commission for a term expiring December 31, 2025.

*This will allow for realignment to properly staggered terms.

AYES: S.C. ALSOP, J.L. SIMPKINS, M.R. BERRY, M.H. NORMAN, C.R. BILLUPS
NAYS: NONE

A motion was made by Ms. Billups and seconded by Ms. Norman to reappoint Hunter Richardson to the Planning Commission as a Buena Vista representative for a four-year term expiring December 31, 2029.

AYES: S.C. ALSOP, J.L. SIMPKINS, M.R. BERRY, M.H. NORMAN, C.R. BILLUPS
NAYS: NONE

A motion was made by Ms. Norman and seconded by Ms. Billups to reappoint Joseph McGuire to the Economic Development Authority for a four-year term expiring December 31, 2029.

AYES: S.C. ALSOP, J.L. SIMPKINS, M.R. BERRY, M.H. NORMAN, C.R. BILLUPS
NAYS: NONE

COUNTY ADMINISTRATOR'S COMMENTS

Ms. Seay noted that there may be another trip planned to Danville since many members were not able to attend. She also advised that the ridership numbers for the dedicated King and Queen bus through Bay Transit have increased significantly.

BOARD MEMBER COMMENTS

Ms. Norman had the following comments:

- Thanked the Museum Council for the delicious dinner. Anyone who has not visited the museum should do so.
- Thanked everyone for coming.
- Reminded everyone of Community Pride Day on October 18th.

Ms. Billups had the following comments:

- Encouraged everyone to participate in Community Pride Day.
- Thanked everyone for coming and listening.
- She is looking forward to the VACO conference to learn from other counties, good and bad, and appreciates the opportunity to get to go.

Mr. Simpkins had the following comments:

- Thanked everyone for coming and for the reports provided.
- Thanked the Museum Council for dinner.

Ms. Alsop had the following comments:

- Thanked everyone for coming.
- Thanked the Museum Council for dinner.
- Thanked Ms. Evko for having the business appreciation events at the library and at Hub33. It is a great way to show businesses that we appreciate them.
- She will be participating in the Community Pride Day parade.
- Walkerton Day and Rappahannock Tribe Pow Wow were last weekend.
- She noted that she disagreed with Mr. Ryland in that she thinks an expedited process when done correctly can help the county. It would not just be for certain development like data centers but for businesses.
- Wished everyone a safe trip home.

Mr. Berry had the following comments:

- Commented that streamlining processes and cutting bureaucracy is a good way to be business friendly.
- Walkerton Day was well attended and a good community event.
- The joint meetings with the school board have been a good way to keep everyone informed and to keep the project moving forward.
- Thanked the Tavern Museum for dinner. He learned that it was the only building not burned during the Civil War because there was someone in the building with Small Pox and no one would go near it.

- Thanked everyone for coming out. He appreciates the good dialogue even when there are difficult decisions.
- Wished everyone a safe trip home.

CLOSED MEETING

A motion was made by Ms. Alsop and seconded by Ms. Billups to enter into closed meeting pursuant to Va. Code § 2.2-3711(A)(3) for discussion or consideration of the acquisition of real property for a public purpose, the subject being real property located on Route 14 near King and Queen Court House in King and Queen County and pursuant to Va. Code § 2.2-3711(A)(8) for consultation with legal counsel employed or retained by a public body regarding specific legal matters requiring the provision of legal advice by such counsel, the subjects being (1) a personal property tax account, and (2) a campaign issue with the State Board of Elections.

AYES: S.C. ALSOP, J.L. SIMPKINS, M.R. BERRY, M.H. NORMAN, C.R. BILLUPS
NAYS: NONE

A motion was made by Ms. Alsop and seconded by Mr. Simpkins to enter into open session with each member of the King and Queen County Board of Supervisors certify that, to the best of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies, (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed, or considered by the King and Queen County Board of Supervisors, and (iii) no action was taken in the closed meeting.

AYES: S.C. ALSOP, J.L. SIMPKINS, M.R. BERRY, M.H. NORMAN, C.R. BILLUPS
NAYS: NONE

IT IS ORDERED THAT THE BOARD BE ADJOURNED:

A motion was made by Ms. Billups and seconded by Ms. Norman to adjourn the meeting to Monday, October 27, 2025, for the workshop meeting at 6:00 p.m. at the King and Queen 242 Allen's Circle, King and Queen Court House, Virginia, second floor conference room A/B.

Chairman

Clerk of the Board

AGENDA: November 12, 2025 Regular Meeting

ITEM #3:

Approval of Warrants and Appropriations

ACTION REQUESTED:

- Approval of the November County Warrants and Payroll

ATTACHMENTS:

- County Warrants and Payroll

Part-time Employee Payroll Run

Payroll: Friday, November 14, 2025

County

Burr, Sherry	\$1,726.84
Richardson, Isaiah	\$1,460.86

Library

Harvey, Doris	\$575.26
Norman, Susan	\$963.35
Todara, Alyssa	\$1,551.25
Nelson, Stephanie	\$515.10

Registrar

Davis, Chrystal	\$112.00
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Circuit Court

Tate, Amanda	\$1,932.27
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Sheriff's Department

Duty, Kylee	\$240.00
Laufer, Sandra	\$1,632.00
Shackleford, Donald	\$2,807.00
Trent, Darryl	\$1,475.00
Wernicke, Rachel	\$1,240.00

Overtime/Sheriff's Department

Bashaw, Emilee	\$159.12
Blowe, Skylar	\$298.35
Burr, Brian	\$504.90
Bullington, Willow	\$477.36
Burns, Hickory	\$162.12
Clark, Jon-Eric	\$364.74
Cusick, Phillip	\$237.15
Epss, Mya	\$213.68
Hill, Shirley	\$41.62
Hope, Paul	\$126.60
Moore, Mitzi	\$33.18
Parker, John	\$495.24
Rowe, Vladimir	\$165.24
Schefflien, Harvey	\$258.10

Rescue Services

Hunter, Greg	\$4,170.21
Willaford, Harold	\$1,172.82
Beasley, Michael	\$1,044.00
Boucyard, Shaun	\$2,805.78
Brantley, Brian	\$334.20
Floyd, Tyler	\$1,196.25
Heller, John	\$640.55

Huffman, Michael	\$1,544.25
Meriwether, Jack	\$2,602.92
Monroe, Aaron	\$1,479.00
Southworth, Erin	668..40
	\$36,758.31

Fulltime Payroll - November 2025

Board of Supervisors

Carolyn Billups	\$416.67
Marie Norman	\$416.67
Mark Berry	\$416.67
Lawrence Simpkins	\$416.67
Sherrin Alsop	\$416.67

County Administrator/County Attorney

Vivian Seay	\$18,750.00
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Commissioner of the Revenue

Kelly Lumpkin	\$7,347.83
Brenda Robinson	\$4,711.48
Ivonnlynn Ellis	\$3,197.21

Finance

Tina Ammons	\$7,974.69
Donna Overly	\$4,000.00

Human Resources

Betty Dougherty	\$8,472.58
Lisa Lose	\$4,113.50
Resa Wilson	\$3,593.75

Treasurer

Stephanie Sears	\$6,722.67
Mali Klausen	\$3,949.02
Tammy Gibbs	\$3,134.52

Registrar

Kristy Creech	\$6,722.67
Davis, Emma-Wade	\$3,197.52

Clerk of Circuit Court

Hattie Robinson	\$8,315.27
Patricia Reed	\$4,466.85
Victoria Thomas	\$3,485.17

Commonwealth Attorney

Meredith Adkins	\$13,107.58
Denise Williams	\$4,333.33

Sheriff

Rob Balderson	\$10,879.00
Vacant	\$0.00
Bullington, Willow	\$4,463.33
Ernie Schefflien	\$5,965.17
Paul Hope	\$5,021.25
Christopher Wilkins	\$4,597.25
Mitchell Wilson	\$6,056.00

Phillip Cusick	\$5,731.33
John Parker	\$4,768.92
Hickory Burns	\$4,546.67
Skylar Blowe	\$4,463.33
Jon-Eric Clark	\$4,958.33
Brian Burr	\$5,304.50
Vladimir Rowe	\$4,774.08
Emilee Bashaw	\$4,463.33
Kevin Bowen	\$4,666.67
Graham Lang	\$5,000.00
Randy Holmes	\$4,597.25
Deputy	vacant
Deputy	vacant
Epps, Mya	\$3,250.00
Sandra Davis	\$5,049.58
Tammy Warren	\$4,094.25
Shirley Hill	\$4,808.17
Ellen Topham	\$3,912.25
Alexis Davis	\$4,094.25
Janeisha Ashlock-Moseley	\$3,912.25
Brittney Wash	\$3,912.25
Zachary Carkin	\$3,912.25
Mitzi Moore	\$3,750.00
Vickie Draine	\$4,862.50
Robin Bostic	\$5,945.58

Rescue Services

David Lankford	\$6,312.17
Kevin Mounts	\$6,385.81
Josh Schrum	\$5,256.89
Robert Coggsdale	\$6,038.37
Kyle Cohenour	\$4,402.56
Phillip Jewell	\$5,872.20
Gary Breen	\$5,111.78
William Sisson	\$4,274.33
Jacob Hoffmaster	\$5,068.85
Aerrin Ryan	\$4,670.68
Christopher Field	\$4,955.12
Matthew Anton	\$4,001.87
Laura Heller	\$5,220.92
Danielle Gray	\$4,921.21
Wesley May	\$4,534.64
David Yeane	\$4,921.21
Joshua Lucas	\$4,534.64
Donald Butler	\$4,534.64
Allison Mackey	\$4,001.87
EMT	vacant
EMT	vacant

EMT	vacant
EMT	vacant

Building Inspections

Quentin Mascari	\$6,753.09
Kathy Barrow	\$3,732.44

General Properties

Michael Barrow	\$6,075.97
Blake Lankford	\$2,746.67

Community Programming & Tourism

Erin Lazar	\$6,075.97
Jesse Kelley	\$5,861.47

Economic Development

Kelly Evko	\$8,154.17
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Zoning/Community Development

Donna Sprouse	\$7,016.79
Josh Rellick	\$4,175.62

\$409,050.69

11/04/2025
AP375
FUND # - 100 GENERAL FUND

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 000200 LIABILITIES

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
	LIABILITIES				
DMV	DMV Stop Fee Payable	STOP FEES	202515100684-2	5/31/2025	1,800.00
DMV	DMV Stop Fee Payable	DMV STOP FEES	202527300714	9/30/2025	1,000.00
					2,800.00 *
TAXING AUTHORITY	Delinquent Tax/Legal Fees	DEL TAX COLLECTIONS	INV10784	10/10/2025	640.00
TAXING AUTHORITY	Delinquent Tax/Legal Fees	DEL TAX COLLECTIONS	INV10816	10/24/2025	696.00
					1,336.00 *
				TOTAL	4,136.00

11/04/2025 FROM DATE-11/12/2025
 AP375 TO DATE- 11/12/2025
 FUND # - 100 Revenue - General Fund

ACCOUNTS PAYABLE LIST
 KING & QUEEN
 DEPT # - 013030 Permits and Fees

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
-----	-----	-----	-----	----	-----
BELFIELD, ALVIN AND CANDIC	Permits and Fees E & S Sureties/Refundable	WQIA 23-03 REFUND	10/22/2025	11/12/2025	270.00
				TOTAL	270.00 *
					270.00

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 011010 *** Board of Supervisors ***

VENDOR NAME -----	CHARGE TO -----	DESCRIPTION -----	INVOICE# -----	INVOICE DATE -----	\$\$ PAY \$\$ -----
COUNTRY COURIER	*** Board of Supervisors *** Advertising	LEGAL NOTICE	18473	10/29/2025	205.00
				TOTAL	205.00 *

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 012100 *** County Administrator ***

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VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
	*** County Administrator ***				
LIKE MY MOMMA MADE	Seminars - Meals & Lodging	FOOD/SPACE UTL. MTG	9/30/2025	9/30/2025	90.00
					90.00 *
AMAZON CAPITAL SERVICES	Office Supplies	OFFICE SUPPLIES	1RCJ-FLDQ-46P6	10/16/2025	65.28
AMAZON CAPITAL SERVICES	Office Supplies	OFFICE SUPPLIES	1YYX-CVVN-4FPN	10/16/2025	10.97
STERICYCLE, INC.	Office Supplies	SHREDDING	8012429128	10/25/2025	90.92
					167.17 *
TRUIST BANK	Vehicle Fuel	FUEL	10/25/2025	10/25/2025	.00
TRUIST BANK	Vehicle Fuel	FUEL	10/25/2025	10/25/2025	40.86
TRUIST BANK	Vehicle Fuel	FUEL	10/25/2025	10/25/2025	25.00
TRUIST BANK	Vehicle Fuel	FUEL	10/25/2025	10/25/2025	34.50
					100.36 *
				TOTAL	357.53

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 012220 *** HUMAN RESOURCES ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$	PAY	\$\$
AMAZON CAPITAL SERVICES	HR EVENT SUPPLIES	HR EVENT SUPPLIES	17TX-KRQD-DV9X	10/02/2025		52.97	
				TOTAL		52.97	*

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 012310 *** Commissioner of Revenue ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$	PAY	\$\$
	*** Commissioner of Revenue ***						
PITNEY BOWES BANK INC	Postal Services	POSTAGE	10/29/2025	10/29/2025	600.00		
					600.00	*	
TRUIST BANK	Convention & Education	HOTEL/BAI MEETING	10/25/2025	10/25/2025	228.30		
					228.30	*	
OFFICE DEPOT	Office Supplies	OFFICE SUPPLIES	445496869001	10/20/2025	114.82		
					114.82	*	
				TOTAL	943.12		

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 012400 *** Finance ***

VENDOR NAME -----	CHARGE TO -----	DESCRIPTION -----	INVOICE# -----	INVOICE DATE -----	\$\$ PAY \$\$ -----
OFFICE DEPOT	*** Finance *** Office Supplies	OFFICE SUPPLIES	445496869001	10/20/2025	5.17
				TOTAL	5.17 *

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 012410 *** Treasurer ***

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VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
	*** Treasurer ***				
TRUIST BANK	Convention & Education	MEAL/TR MEETING	10/25/2025	10/25/2025	12.35
TRUIST BANK	Convention & Education	HOTEL/BAI MEETING	10/25/2025	10/25/2025	228.30
LUMPKIN, KELLY N.	Convention & Education	DISTRIC MTG LUNCH	10/22/2025	10/29/2025	31.09
					271.74 *
STERICYCLE, INC.	Office Supplies	SHREDDING	012226769	9/30/2025	58.93
					58.93 *
AMERICAN SOLUTION FOR BUSI	Tax Billing Service	STOCK PAPER	INV08426183	9/30/2025	540.00
AMERICAN SOLUTION FOR BUSI	Tax Billing Service	TAX BILLINGS	INV08485181	10/23/2025	5,104.57
AMERICAN SOLUTION FOR BUSI	Tax Billing Service	TAX BILLINGS	INV8487763	10/24/2025	6,099.30
					11,743.87 *
				TOTAL	12,074.54

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 012510 *** Information Technology ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$	PAY	\$\$
*** Information Technology ***							
AMAZON CAPITAL SERVICES	Office Supplies/Software Upgra	HDMI CABLE	1JRR-PRVC-PXMP	10/24/2025		26.98	
AMAZON CAPITAL SERVICES	Office Supplies/Software Upgra	OFFICE SUPPLIES	1RCJ-FLDQ-46P6	10/16/2025		25.08	
AMAZON CAPITAL SERVICES	Office Supplies/Software Upgra	KEYBOARD	1R1J-VH4K-99VP	10/27/2025		204.85	
AMAZON CAPITAL SERVICES	Office Supplies/Software Upgra	HDMI ADAPTER	136D-1LMW-434H	10/16/2025		18.97	
AMAZON CAPITAL SERVICES	Office Supplies/Software Upgra	USB EXT CABLE	1364-LHHJ-94KC	10/25/2025		14.78	
SUMMIT BUSINESS ASSOCIATE	Office Supplies/Software Upgra	IBMI CLOUD BACKUP	2025387	10/30/2025		155.02	
						445.68	*
RICOH AMERICAS CORP.	COPIER LEASES	COPIER CONTRACTS	903382226	10/18/2025		1,761.50	
						1,761.50	*
ARCH SCAN	DIGITAL RECORDS RETENTION	DIGITIZE RECORDS	3073	10/02/2025		11,515.80	
						11,515.80	*
KNOWBE4, INC	KNOW BE 4	IT SECURITY	INV406860	10/27/2025		1,957.50	
						1,957.50	*
				TOTAL		15,680.48	

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 013100 *** Electoral Board ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
	*** Electoral Board ***				
HART, MARTHA EDWARDS	Mileage-Allowances	MILEAGE	10/30/25	10/30/2025	281.40
SWILLEY, STUART P.	Mileage-Allowances	MILEAGE	10/30/25	10/30/2025	92.40
CULBRETH, LINDA E	Mileage-Allowances	MILEAGE ALLOWANCES	10/30/25	10/30/2025	135.56
					509.36 *
HART, MARTHA EDWARDS	Convention & Education	MEALS/OE TRAINING	10/30/25	10/30/2025	270.68
					270.68 *
R. A. CLARK ENTERPRISES	Election Supplies	ELECTION PINS	2910	10/08/2025	100.50
					100.50 *
				TOTAL	880.54

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 013200 *** Registrar ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$	PAY	\$\$
OFFICE DEPOT	*** Registrar *** Office Supplies	OFFICE SUPPLIES	445496869001	10/20/2025		41.99	
				TOTAL		41.99	*

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 021100 *** Circuit Court ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
*** Circuit Court ***					
GILBERT, DOBBYN	Compensation of Jurors	JUROR PAYMNT	000000319251014	10/14/2025	50.00
REEVES, JORDAN	Compensation of Jurors	JUROR PAYMNT	000000320251014	10/14/2025	50.00
SMITH, ELIZABETH	Compensation of Jurors	JUROR PAYMNT	000000321251014	10/14/2025	50.00
BOHANNON, TERESA	Compensation of Jurors	JUROR PAYMNT	000000322251014	10/14/2025	50.00
RIBOCK, JENNIFER	Compensation of Jurors	JUROR PAYMNT	000000323251014	10/14/2025	50.00
LONGEST, DOUGLAS	Compensation of Jurors	JUROR PAYMNT	000000324251014	10/14/2025	50.00
					300.00 *
TOTAL					300.00

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 021200 *** General District Court ***

VENDOR NAME -----	CHARGE TO -----	DESCRIPTION -----	INVOICE# -----	INVOICE DATE -----	\$\$ PAY \$\$ -----
RICOH AMERICAS CORP.	*** General District Court *** Lease/Rent of Equipment	COPIER LEASE	40976376	10/17/2025	98.23 98.23 *
JAY JONES LAW, PLLC	Court Appointed Attorney	TRIAL LAWYER	9532312	10/24/2025	45.00 45.00 *
				TOTAL	143.23

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 021600 *** Clerk of Circuit Court ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
	*** Clerk of Circuit Court ***				
REED, PATRICIA	Postal Services	MILEAGE/POSTAGE	10/29/25	10/29/2025	6.08
					6.08 *
REED, PATRICIA	Mileage	MILEAGE/POSTAGE	10/29/25	10/29/2025	47.60
THOMAS, VICTORIA N.	Mileage	MILEAGE	10/29/25	10/29/2025	71.40
					119.00 *
AMAZON CAPITAL SERVICES	Office Supplies	OFFICE SUPPLIES	13Y9-VLRJ-LTKM	10/28/2025	134.48
					134.48 *
C. W. WARTHEN COMPANY	Microfilming & Indexing	DIGITALIZED PLATS	56554	10/28/2025	212.52
					212.52 *
				TOTAL	472.08

11/04/2025
 AP375
 FUND # - 100

FROM DATE-11/12/2025
 TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
 KING & QUEEN
 DEPT # - 031200 *** Sheriff ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
-----	-----	-----	-----	----	-----
	*** Sheriff ***				
COMPUTER PROJECTS OF IL	Maintenance Service Contracts	YRLY OPENFOX LICENSE	25-10-157M	10/22/2025	396.00
STERICYCLE, INC.	Maintenance Service Contracts	SHREDDING	8012319218	10/18/2025	136.98
					532.98 *
VERIZON WIRELESS	Telecommunications	WIRELESS DEVICES	6126412337	10/19/2025	1,163.05
					1,163.05 *
VIRGINIA PENINSULA PUBLIC	Vehicle Maintenance & Repair	TIRE/MAINT.	32833	10/15/2025	110.00
					110.00 *
MANSFIELD OIL COMPANY	Vehicle & Equipment Fuel	FUEL	1133015	11/16/2025	2,690.71
					2,690.71 *
WEST POINT FORD	Vehicle & Equipment Supplies	COIL ASY-IGNITION	20986	9/24/2025	66.04
WEST POINT FORD	Vehicle & Equipment Supplies	BATTERY	21189	10/22/2025	199.95
WEST POINT FORD	Vehicle & Equipment Supplies	BLADE ASY WIPERS	21192	10/22/2025	43.92
PORT RICHMOND AUTO PARTS	Vehicle & Equipment Supplies	TMS VALVE	503378	10/23/2025	8.07
PORT RICHMOND AUTO PARTS	Vehicle & Equipment Supplies	3 OIL FILTERS	503589	10/27/2025	37.47
					355.45 *
WITMER PUBLIC SAFETY	Uniforms & Wearing Apparel	DUTY GEAR	INV765205	10/17/2025	37.55
					37.55 *
AMAZON CAPITAL SERVICES	Accreditation	ANKER USB	11LC-9GXP-CQVG	10/28/2025	39.92
					39.92 *
				TOTAL	4,929.66

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 031400 *** E911 ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
AT&T	*** E911 *** E911 PHONE LINES	911 PHONE LINES	5967497019	10/16/2025	3,466.97
				TOTAL	3,466.97 *

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 032302 *** Rescue Services ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
	*** Rescue Services ***				
ZOLL MEDICAL CORPORATION	Medical Supplies	ECG ELECTRODES	4352783	10/21/2025	219.76
LIFE-ASSIST, INC	Medical Supplies	MED SUPPLIES	1649529	10/22/2025	1,378.43
					1,598.19 *
VIRGINIA PENINSULA PUBLIC	Vehicle Maintenance	OIL & FILTER CHANGES	32832	10/15/2025	75.00
					75.00 *
MANSFIELD OIL COMPANY	Vehicle Fuel	FUEL	1133145	10/17/2025	1,185.00
					1,185.00 *
MACKEY, ALLISON	Uniforms	EMS BOOTS	10/29/25	10/29/2025	95.66
					95.66 *
AMAZON CAPITAL SERVICES	REGULATED MEDICAL SUPPLY/PHARM	SUPPLIES	13VP-LLKV-7JGK-	10/16/2025	139.99
					139.99 *
				TOTAL	3,093.84

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AP375
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FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 032400 *** Radio Communications ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
	*** Radio Communications ***				
RAPPAHANNOCK ELECTRIC	Electrical Services	244 LAKE POND RD	114292001 10/25	10/14/2025	383.84
RAPPAHANNOCK ELECTRIC	Electrical Services	490 CANTERBURY RD	114292002 10/25	10/17/2025	290.97
RAPPAHANNOCK ELECTRIC	Electrical Services	8786 NEWTOWN RD.	114292003 10/25	10/15/2025	382.81
					1,057.62 *
SBA TOWERS, INC.	Tower Rent - Shacklefords Site	TOWER LEASE	INV30649860	11/01/2025	8,370.63
				TOTAL	8,370.63 *
					9,428.25

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 033300 *** Probation/Pretrial Services ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
	*** Probation/Pretrial Services ***				
GLOUCESTER COUNTY FISCAL S	Payment to Joint Operations	FY 26 RMP	10/25/2025	10/25/2025	15,100.00
				TOTAL	15,100.00 *

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 034500 *** Building Inspections ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$	PAY	\$\$
BARROW, KATHY F.	*** Building Inspections *** Mileage - Allowances	MILEAGE	09/08/2025	10/14/2025	98.00		98.00 *
				TOTAL	98.00		98.00

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 035100 *** Animal Control ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$	PAY	\$\$
VERIZON WIRELESS	*** Animal Control *** Telecommunications	WIRELESS DEVICES	6126412337	10/19/2025		80.02	
				TOTAL		80.02	*

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 043200 *** General Properties ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
	*** General Properties ***				
SYDNOR HYDRO, INC.	Water System Testing	WATER TESTING	10090	10/22/2025	654.00
SYDNOR HYDRO, INC.	Water System Testing	MAINTENANCE CONTRACT	10263	11/01/2025	350.00
					1,004.00 *
DOMINION ENERGY VIRGINIA	Electrical Services	5-B	983002	10/17/2025	77.82
					77.82 *
SHERWIN WILLIAMS COMPANY	Building Supplies	PAINT	9525-3	10/17/2025	57.67
VIRGINIA APPLIANCE REPAIR	Building Supplies	DEFROST TIMER	106966	9/26/2025	294.20
					351.87 *
LAMB EXTERMINATING	Pest Control	PEST CONTROL	57171	10/31/2025	315.00
					315.00 *
				TOTAL	1,748.69

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AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 043300 *** Marriott School Facility ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$	PAY	\$\$
-----	-----	-----	-----	----	-----	-----	-----
	*** Marriott School Facility ***						
DOMINION ENERGY VIRGINIA	Electrical Service	MARRIOTT SCHOOL	700310	10/17/2025	135.66		135.66 *
LAMB EXTERMINATING	Maint. Contract - HVAC	PEST CONTROL	57171	10/31/2025	50.00		50.00 *
				TOTAL	185.66		

11/04/2025
AP375
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FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 043400 *** Station 8/Shacklefords ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$	PAY	\$\$
	*** Station 8/Shacklefords ***						
HOLTZMAN PROPANE, LC	Propane	STATION 8 PROPANE	2588484	10/22/2025	424.66		
					424.66	*	
AMAZON CAPITAL SERVICES	Facility Supplies	SUPPLIES	13VP-LLKV-7JGK-	10/16/2025	31.27		
HORNS MIDDLESEX ACE HARDWA	Facility Supplies	SUPPLIES	62128/2	10/24/2025	11.99		
					43.26	*	
LAMB EXTERMINATING	Pest Control	PEST CONTROL	57171	10/31/2025	55.00		
					55.00	*	
				TOTAL	522.92		

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 043500 *** Station 2/Marriott School ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$	PAY	\$\$
*** Station 2/Marriott School ***							
DOMINION ENERGY VIRGINIA	ELECTRICAL SERVICE	STATION 2	102924	10/17/2025	154.39		
DOMINION ENERGY VIRGINIA	ELECTRICAL SERVICE	MULTIPLE LOCATIONS	892311 11/25	10/23/2025	150.79		
DOMINION ENERGY VIRGINIA	ELECTRICAL SERVICE	MULTIPLE LOCATIONS	939421 11/25	10/23/2025	172.12		
					477.30	*	
LAMB EXTERMINATING	PEST CONTROL	PEST CONTROL	57171	10/31/2025	50.00		
					50.00	*	
				TOTAL	527.30		

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 043600 *** GENERAL PROPERTIES - HUB33 ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$	PAY	\$\$
*** GENERAL PROPERTIES - HUB33 ***							
HORNS MIDDLESEX ACE HARDWA	FACILITY SUPPLIES	SUPPLIES	62128/2	10/24/2025	11.99		11.99 *
RICOH AMERICAS CORP.	COPIER LEASE - MPPDC	COPIES	9033384721	10/24/2025	275.00		
RICOH AMERICAS CORP.	COPIER LEASE - MPPDC	COPIER CONTRACTS	903382226	10/18/2025	79.22		354.22 *
HAYES & COMPANY CLEANING L	CUSTODIAL SERVICE	HUB 33 CLEANING	10/31/25	10/31/2025	1,400.00		1,400.00 *
RICOH AMERICAS CORP.	COPIER LEASE - SUITE 200	COPIES	9033384721	10/24/2025	85.29		
RICOH AMERICAS CORP.	COPIER LEASE - SUITE 200	COPIER CONTRACTS	903382226	10/18/2025	233.05		318.34 *
LAMB EXTERMINATING	PEST CONTROL	PEST CONTROL	57171	10/31/2025	65.00		65.00 *
					TOTAL		2,149.55

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AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 071100 *** COMMUNITY PROGRAMMING ***

VENDOR NAME -----	CHARGE TO -----	DESCRIPTION -----	INVOICE# -----	INVOICE DATE ----	\$\$ PAY \$\$ -----
IMAGES IN ART SIGNS	*** COMMUNITY PROGRAMMING *** OFFICE SUPPLIES	DIRECTION BOARD	8248	10/15/2025	40.00
				TOTAL	40.00 *

11/04/2025
AP375
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TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 073200 *** Public Library ***

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VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
*** Public Library ***					
DOMINION ENERGY VIRGINIA	Electrical Services	LIBRARY	503158	10/17/2025	127.11
DOMINION ENERGY VIRGINIA	Electrical Services	LIBRARY	861216	10/17/2025	123.15
					250.26 *
BRICKHOUSE CREATIONS STUDI	SERVICES/LIBRARY PROGRAMS	PUMPKIN PAINTING	10/18/2025	10/18/2025	350.00
MILBY FARM, LLC.	SERVICES/LIBRARY PROGRAMS	JELLY MAKING CLASS	100	10/15/2025	250.00
					600.00 *
AMAZON CAPITAL SERVICES	BOOKS/LIBRARY COLLECTION	CREDIT	1JRR-PRVC-9NJ9	10/23/2025	3.00-
AMAZON CAPITAL SERVICES	BOOKS/LIBRARY COLLECTION	BOOKS	1X1M-TG1W-6Y4C	10/23/2025	50.66
INGRAM LIBRARY SERVICES	BOOKS/LIBRARY COLLECTION	BOOKS	91381620	10/21/2025	33.75
INGRAM LIBRARY SERVICES	BOOKS/LIBRARY COLLECTION	BOOKS	91381621	10/21/2025	19.37
INGRAM LIBRARY SERVICES	BOOKS/LIBRARY COLLECTION	BOOKS	91381622	10/21/2025	19.36
INGRAM LIBRARY SERVICES	BOOKS/LIBRARY COLLECTION	BOOKS	91381623	10/21/2025	23.85
INGRAM LIBRARY SERVICES	BOOKS/LIBRARY COLLECTION	BOOKS	91381624	10/21/2025	102.91
INGRAM LIBRARY SERVICES	BOOKS/LIBRARY COLLECTION	BOOKS	91381625	10/21/2025	245.57
INGRAM LIBRARY SERVICES	BOOKS/LIBRARY COLLECTION	BOOKS	91381626	10/21/2025	30.39
INGRAM LIBRARY SERVICES	BOOKS/LIBRARY COLLECTION	BOOKS	91381627	10/21/2025	12.82
INGRAM LIBRARY SERVICES	BOOKS/LIBRARY COLLECTION	BOOKS	91381628	10/21/2025	18.29
INGRAM LIBRARY SERVICES	BOOKS/LIBRARY COLLECTION	BOOKS	91446993	10/23/2025	15.81
INGRAM LIBRARY SERVICES	BOOKS/LIBRARY COLLECTION	BOOKS	91446994	10/23/2025	14.78
INGRAM LIBRARY SERVICES	BOOKS/LIBRARY COLLECTION	BOOKS	91446995	10/23/2025	98.25
INGRAM LIBRARY SERVICES	BOOKS/LIBRARY COLLECTION	BOOKS	91446996	10/23/2025	122.10
					804.91 *
RICOH AMERICAS CORP.	COPIER LEASE	COPIES	9033384721	10/24/2025	30.67
					30.67 *
TOTAL					1,685.84

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 081200 *** Economic Development ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
	*** Economic Development ***				
SOUTHERN ECONOMIC DEVELOPM	Dues & Association Memberships	MEET CONSULTANTS	16240	4/02/2025	545.00
					545.00 *
				TOTAL	545.00

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 081402 *** Zoning Administrator ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
-----	-----	-----	-----	----	-----
A. MORTON THOMAS & ASSOCIA	AMT/SOLAR FARM REVIEWS	SOLAR INSPECT	408508	10/31/2025	10,637.50
				TOTAL	10,637.50 *

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 083000 *** Cooperative Extension Prog. ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
-----	-----	-----	-----	----	-----
TREASURER, VA TECH	*** Cooperative Extension Prog. *** Purchase of Services - VPI	FY26 Q1 PAYMENT	202601	10/20/2025	6,682.02
				TOTAL	6,682.02 *
					6,682.02

11/04/2025
AP375
FUND # - 100

FROM DATE-11/12/2025
TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 096000 *** Expenditure Refunds ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$	PAY	\$\$
*** Expenditure Refunds ***							
A. MORTON THOMAS & ASSOCIA	Strata/Solar Farm	SOLAR INSPECT	408508	10/31/2025	3,585.00		3,585.00 *
HORNS MIDDLESEX ACE HARDWA	STRATA SOLAR EMS FUNDS	RETURNED STRAP	169709/2	10/30/2025		5.20-	
HORNS MIDDLESEX ACE HARDWA	STRATA SOLAR EMS FUNDS	STRAPS FOR GATORS	62205/2	10/30/2025		45.43	
						40.23	*
				TOTAL		3,625.23	
				FUND TOTAL		100,109.10	

11/04/2025
 AP375
 FUND # - 301

FROM DATE-11/12/2025
 TO DATE- 11/12/2025

ACCOUNTS PAYABLE LIST
 KING & QUEEN
 DEPT # - 094100

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$ PAY \$\$
SHEEHY FORD LINCOLN	Sheriff's Dept. Vehicles	2025 EXPLORER	197296	10/22/2025	44,293.00
SHEEHY FORD LINCOLN	Sheriff's Dept. Vehicles	2025 EXPLORER	197297	10/22/2025	44,293.00
SHEEHY FORD LINCOLN	Sheriff's Dept. Vehicles	2025 EXPLORER	197298	10/22/2025	44,923.00
SHEEHY FORD LINCOLN	Sheriff's Dept. Vehicles	2025 EXPLORER	197298 ADD	10/22/2025	630.00
SHEEHY FORD LINCOLN	Sheriff's Dept. Vehicles	2025 EXPLORER	197300	10/22/2025	44,923.00
SHEEHY FORD LINCOLN	Sheriff's Dept. Vehicles	2025 EXPLORER	197300 ADD	10/22/2025	630.00
MID-ATLANTIC COMMUNICATION	Sheriff's Dept. Vehicles	UP FIT 4 NEW CARS	0007422	10/22/2025	55,999.96
					235,691.96 *
CHESTERFIELD TRAILER AND H	County Vehicles	PLOW BLADE	42974	10/23/2025	6,870.10
					6,870.10 *
ZMM LLC	ADMIN BUILDING RENOVATION	BLDG. ASSESSMENT	2025055-4	10/30/2025	4,000.00
					4,000.00 *
				TOTAL	246,562.06
				FUND TOTAL	246,562.06
				TOTAL DUE	346,671.16

Approved at meeting of _____ on _____.

Signed _____
 Title _____ Date _____

AGENDA: November 12, 2025 Regular Meeting

ITEM #4:

Legislative Update – Keith Hodges

ACTION REQUESTED:

Keith Hodges will provide and update from the General Assembly

ATTACHMENTS:

None

AGENDA: November 12, 2025 Regular Meeting

ITEM #5:

Public Comment

ACTION REQUESTED:

The Board will receive comments from the public for items NOT on the agenda. Please ask anyone speaking to state their name, the district they are from and to please limit comments to 5 minutes.

ATTACHMENTS:

None

AGENDA: November 12, 2025 Regular Meeting

ITEM #6:

Quarterly Reports

ACTION REQUESTED:

Reports will be received from the following departments & agencies:

- Health Department
- Social Services
- School Division
- Community Development (unable to attend, report provided)
- Cooperative Extension (unable to attend, report provided)
- Registrar

ATTACHMENTS:

- None – Reports received in advance provided by email.

AGENDA: October 14, 2025 Regular Meeting

ITEM #7:

Approval of Zoning Text Amendment ZA24-02

ACTION REQUESTED:

The Planning Commission held a public hearing on zoning text amendment ZA24-02 in February 2025. The Board held their public hearing on the amendment in April 2025. After considerable discussion and public input, the Board took action to refer the amendment back to the Planning Commission for additional review prior to approval. In early October the Planning Commission provided a memo detailing their further deliberations on the amendment and are recommending approval of the zoning text amendment be approved as presented.

ATTACHMENTS:

- Memorandum from Planning Commission



KING AND QUEEN COUNTY VIRGINIA

Founded 1691

FROM: King and Queen County Planning Commission

TO: King and Queen County Board of Supervisors

DATE: October 6, 2025

SUBJECT: Zoning Ordinance Text Amendment ZA 24-02
Data Centers and Solar Facilities

I. History

King and Queen County Zoning Ordinance text amendment 24-02 (ZA 24-02) was initiated by County staff for the purpose of amending the table of uses, Table 4.1, to allow data centers and utility scale solar facilities as conditional uses in the Agricultural zoning District. The proposed text amendment was considered by the King and Queen County Planning Commission (the “Planning Commission”) and a public hearing was held on February 3, 2025. Following the public hearing, the Planning Commission recommended to the King and Queen County Board of Supervisors (the “Board of Supervisors”) that ZA 24-02 be approved.

The Board of Supervisors held a public hearing on April 14, 2025 to consider ZA 24-02, and following that public hearing, the Board of Supervisors referred the matter back to the Planning Commission for further consideration. The Planning Commission held multiple meetings at which it considered and discussed additional research, zoning principles, County objectives, and other matters relevant to ZA 24-02. This memorandum results from that work of the Planning Commission.

II. Background

Currently, data centers, called “computer and data processing center and services,” are permitted (by right) uses in the General Business 1 and General Business 2 zoning districts. Utility scale solar facilities, labeled as “energy generation facility (by natural resources only),” are allowed as conditional uses only in the Industrial zoning district.

Zoning districts, other than Residential Single-family (RS), Rural Residential (RR), and Residential General (RG), in King and Queen County, and their respective purposes are:

*Purposes of the **agricultural (A) district.*** This district is designed to protect existing farms, forests, conservation areas and other types of rural uses; to encourage future development only when it promotes the preservation of the rural qualities of the county; and to provide for supportive commercial uses, along with necessary community facilities. The use restrictions and other regulations within the district are intended to reflect the importance of agriculture and forestry to the character and economy of the county and to discourage development of other uses, except where they promote the preservation of the rural qualities of the county. Residential uses are permitted primarily: to accommodate farm families and workers; to provide opportunities for a limited number of independent home sites, while avoiding pressures for major residential subdivisions and strip development along highways.

*Purposes of the **limited business (LB) district.*** The purpose of the limited business "LB" district is to provide for small businesses that will serve nearby residential districts. The character of development should be compatible with residential surroundings. Traffic and parking congestion should be held to a minimum to protect the public safety while preserving neighborhood character and property values in the surrounding residential districts. This district may serve as a buffer between more intensive commercial development and residential or agricultural uses. The intent of the Limited Business district is to encourage the orderly development of administrative, non-retail businesses, and professional offices and supporting uses. Its secondary function is to serve as a transitional district between intensely developed business areas and less developed areas, particularly within the county's primary highway corridors. It is the expressed purpose of this district to foster campus like or business park development which displays features such as shared access, consistent architectural themes, and perimeter and interior landscaping.

*Purposes of the **general business 1 (GB-1) district.*** The purpose of the "GB-1" district is to provide for the establishment of: (i) Low intensity retail and service businesses along major highways in order to provide day-to-day convenience shopping and service to the residents of the county; (ii) convenience stores, general stores and other appropriate retail/service establishments within village centers and in significant intersections of major roads at intervals within the county.

*Purposes of the **general business 2 (GB-2) district.*** The purpose of the "GB-2" district is to encourage a wide variety of retail, service, and general business uses within concentrated areas at or near intersections along major thoroughfares in order to facilitate direct and convenient access to shopping and services by county residents and the motoring public. The "GB-2" district is intended to accommodate the primary business areas of the county, to promote orderly growth of commercial activities. The regulations of the district are intended to enable maximum flexibility of uses and development of business sites, while affording reasonable protection for adjacent residential and agricultural areas from potential adverse effects of the more intensive business uses.

*Purposes of the **light industrial (LI) district.*** The purpose of the "LI" district is to provide appropriate locations for manufacturing uses, as well as related service and support uses, which involve minimal hazards and do not create significant amounts of smoke, noise, odor, dust or other potential public nuisance and which afford employment opportunities and economic development potential. The "LI" district may be located on primary highways within "Economic Development Corridors" established in the Comprehensive Plan to facilitate needed access. The permitted uses and yard, screening, buffering and separation requirements are intended to ensure compatibility with neighboring uses and to avoid negative influences on future agricultural, residential and business development in the county.

*Purposes of the **industrial (I) district.*** The purpose of the "I" district is to provide an area for heavy commercial and industrial uses which may create some nuisance such as smoke, noise, odor, dust or other potential public nuisance, and which are not compatible with residential uses.

In addition to the established zoning districts, the Zoning Ordinance also establishes a special **economic development and transportation corridor overlay-zoning district.** The purpose of that district is “to provide for concentrated commercial development in economic development hubs at St. Stephens Church, Shacklefords, Shacklefords Fork, Mattaponi/Airport Road and York River Road within the economic development and transportation corridor overlay district as outlined in the comprehensive plan. It is also the intent of the district to discourage commercial development and preserve the rural residential and agricultural character of the county outside the district except in conformity with the comprehensive plan.”¹

¹ Zoning Ordinance Sec. 3-400.

III. Uses in the Zoning Ordinance

The inclusion of a use in a zoning ordinance is not an endorsement of that use. Many uses included in the King and Queen County Zoning Ordinance likely would be met with strong resistance should an applicant wish to establish the use. However, given the general right of property owners to use their properties, responsible ordinance drafting ensures that a multitude of uses that owners may wish to make of their lands are included and ensure that similar uses are treated similarly. The role of the zoning map is to regulate the placement of uses in the County. The role of the zoning ordinance is to provide for desired development limitations, regulations, restrictions, and potential development conditions.

The zoning map shows the zoning district designation of each parcel in the locality. In King and Queen County, there are approximately 7,600 separate parcels of real property, each being assigned one of the following designations²:

Agricultural	A
Residential, rural	R-R
Residential, single-family	R-S
Residential, general	R-G
Limited business	LB
General business 1	GB-1
General business 2	GB-2
Light industrial	LI
Industrial	I

Good land use planning establishes the zoning of a parcel taking into account many factors, including, but perhaps not limited to:

- The current use of the property,
- The surrounding area and surrounding existing uses,
- The highest and best use of the property and/or the area,
- The proximity to infrastructure such as major roadways, energy, water, internet, and other development needs
- The desired growth of the area, and
- Other goals and objectives of the County.

It is not good land use planning to rezone parcels solely to accommodate a desired use when the rezoning is inconsistent with the area. If the use is truly

² There are a few parcels still zoned GB, the predecessor district to GB1 and GB2. Parcels zoned GB are subject to the regulations of both GB1 and GB2, or the less restrictive when there is conflict in the provisions.

desired in the area, the better solution is to add the use as either a permitted use or a conditional use in that zoning district which will allow for keeping the zoning, and thereby the character, of the area consistent. Once the zoning map is established, the zoning ordinance then sets forth the uses allowed in each zoning district as well as the rules that apply to those uses. Uses may be by right, also called permitted uses, or uses may be conditional, which require the approval of a conditional use permit (CUP).

By right, or permitted, uses typically are those that are obvious, appropriate for the area, and require few regulations or limitations. Permitted uses are allowed with only those restrictions set forth in the zoning ordinance – like setback or road frontage requirements, for example – which restrictions apply to all such uses. The restrictions are set for the use and the district and do not vary by parcel or project.

Conditional uses generally are those appropriate for the area but for which the locality wishes to retain control over the development. Unlike permitted uses, conditional uses are subject to conditions that will be tailored for the specific property and development. This oversight is useful for the locality because the conditions can be designed to address concerns unique to the property or the project, or both, such as:

- protecting adjoining landowners,
- protecting natural resources,
- limiting traffic,
- limiting the duration of the use, and
- limiting the scope of the development.

It is important to note that when an application for a conditional use is received by a locality and conditions have been drafted by staff and agreed to by the applicant, the local governing body still has the ability to deny the conditional use permit. **It is always within the purview of the locality to determine what reasonably is in the interest of the health, safety, morals, and general welfare of its jurisdiction and citizens.**

IV. Use Regulation Generally

Approximately 220 uses are identified in the King and Queen County Zoning Ordinance. The zoning regulations for two of those uses – data centers and solar facilities – need further consideration as those uses grow across the Commonwealth. While many concerns are on the minds of citizens, there is a limited number of means by which uses in the County can be regulated. The Planning Commission considered the following regulatory **mechanisms**:

- A. Comprehensive Plan
- Not binding
 - Can be used to plan but not regulate
 - Approval authority rests solely with the Board of Supervisors
 - No enforcement applies
- B. Zoning Districts
- Used to establish locations in the County for like uses
 - Used to regulate like uses, and all such uses are subject to the same regulations
 - Regulations govern development issues like setbacks, road frontage, minimum lot sizes, and height restrictions
 - Approval authority rests solely with the Board of Supervisors
 - Code enforcement applies (civil or criminal)
- C. Zoning Overlay Districts
- Used for specialized types of uses that may be appropriate in specific areas of the locality
 - Typically apply to only a few types of uses, making these districts more specialized and narrower in scope than the underlying zoning district(s)
 - Regulations govern development issues like setbacks, road frontage, minimum lot sizes, and height restrictions
 - District regulations apply equally to all uses in the identified category
 - Approval authority rests solely with the Board of Supervisors
 - Code enforcement applies (civil or criminal)
- D. Conditional Use Permits
- May be used for any type of use unless prohibited by the Virginia Code
 - The conditions may govern any number of development matters and may be fashioned for the specific project and location
 - May be used to address issues otherwise not subject to regulation
 - Approval authority rests solely with the Board of Supervisors
 - Code enforcement applies (civil or criminal)
- E. Siting Agreements
- Authorized only for solar facilities
 - May be used to address issues otherwise not subject to regulation
 - Requires the approval of both the applicant and the Board of Supervisors
 - Only civil enforcement applies (contract claims)

F. Site Plans

- Purpose is to illustrate compliance with zoning ordinance requirements
- Not a mechanism to establish new or additional requirements
- Code enforcement applies

Having considered the available options, the Planning Commission determined the County's regulatory authority is strongest with zoning districts, zoning overlay districts, and conditional use permits.

V. Data Centers

Several questions relating to data center development were considered by the Planning Commission and several topics of discussion were deliberated. The consensus of the Planning Commission is set forth here.

A. In what zoning district(s) should data centers be allowed and why?

1. Data centers should be allowed in the following zoning districts, all with a conditional use permit:
 - a. Light Industrial.
 - b. Industrial.
 - c. Agricultural.
 - d. Limited Business.
 - e. General Business 1 (including former GB).
 - f. General Business 2 (including former GB).
 - g. The economic development and transportation corridor overlay zoning district but not near residential uses.
2. Data centers are appropriate for outlying areas because there is little traffic, once constructed, and there is ample space for significant setbacks and buffering to address noise concerns. This should be accomplished with a conditional use permit.
3. Data centers are not appropriate for residential zoning districts (residential, rural, residential, single-family, or residential, general).
4. The Planning Commission considered, but does not recommend, the establishment of an additional data center or technology overlay district.

B. What matters should be regulated for data centers and how?

1. Noise should be considered for any proposed data center project. Based on the Planning Commission's research, noise does not appear to be a significant operational concern but should be considered and addressed in a conditional use permit. Construction-related noise should be considered and limited to times appropriate for the area in

which the project is located. Any noise conditions should be consistent with the County's noise ordinance.

2. Setbacks should be addressed in a conditional use permit and should be established to protect nearby landowners from noise, light, and general business activity.
3. Buffering should be addressed in the conditional use permit and should be designed to protect surrounding landowners from noise, light, and business activity. Buffers also should be designed to help maintain the rural character of King and Queen County.
4. Any data center conditional use permit should expressly address the following:
 - a. Site lighting.
 - b. Traffic, including the establishment of a Construction Traffic Management Plan.
 - c. Water usage, including water sources and quantities.
 - d. Additional water storage for fire suppression or alternative (e.g., chemical) fire suppression methods.
 - e. Development materials, particularly materials that can help to reduce the extent of impervious surfaces.
 - f. Water testing, where relevant, to monitor the quantity and quality of water discharge. Particular focus should be placed on water purity, turbidity, and discharge impacts.

C. What are the long-term impacts of data center development on local streams, rivers, soil, and the Chesapeake Bay? What are the broader impacts to the environment of data center development?

1. While it is impossible at this juncture to have a complete understanding of the long-term impacts of data center development, research suggests that data center development in its current form appears similar to other, more conventional projects. The Planning Commission recommends that conditional use permit conditions for data centers be drafted to minimize areas of impervious development and minimize impacts on the resource protection areas (RPAs). The Planning Commission further recommends that conditional use permit conditions be designed to include protections against soil erosion and soil contamination.
2. The Planning Commission did not locate definitive proof of a causal connection between data center development and environmental warming. However, the Planning Commission does encourage maximizing the use of vegetation, especially trees, in any data center site plan design to assist with temperature control in addition to other considerations (e.g., noise and viewshed buffers).

VI. Utility Scale Solar Facilities

- A. In what zoning district(s) should utility scale solar facilities be allowed and why?
1. Utility scale solar facilities should be allowed in the following zoning districts, all with a conditional use permit:
 - a. Light Industrial.
 - b. Industrial.
 - c. Agricultural.
- B. What matters should be regulated for utility scale solar facilities and how?
1. Noise should be considered for any proposed solar facility project. Based on the Planning Commission's research, noise does not appear to be a significant operational concern but should be considered and addressed in a conditional use permit as necessary, especially as related to construction noise. Construction should be limited to times appropriate for the area in which the project is located. Any noise conditions should be consistent with the County's noise ordinance.
 2. Setbacks should be addressed in a conditional use permit and should be established to protect nearby landowners from development impacts.
 3. Buffering should be addressed in the conditional use permit and should be designed to protect surrounding landowners from development impacts and protect streams and waterways. Buffers also should be designed to help maintain the rural character of King and Queen County.
 4. Any utility scale solar facility conditional use permit should expressly address the following:
 - a. Traffic, the primary consideration being the establishment of a Construction Traffic Management Plan.
 - b. Water resource protection.
 - c. Water storage for fire suppression or alternative (e.g., chemical) fire suppression methods.
 - d. Development materials, with an emphasis on non-toxic construction and operating equipment materials.
 - e. Water testing to monitor the quantity and quality of water discharge. Particular focus should be placed on water purity, turbidity, and discharge impacts.
 - f. Soil testing to monitor development impact to soil quality.
- C. What are the long-term impacts of utility scale solar facility development on local streams, rivers, soil, and the Chesapeake Bay? What are the broader impacts to the environment of utility scale solar facility development?

1. While it is impossible at this juncture to have a complete understanding of the long-term impacts of utility scale solar facility development, the environmental and resource protection strategies employed with these types of projects are those used in other applications. That is to say, the erosion and sediment control measures, as well as stormwater protection processes, are those routinely utilized with development generally. Rapid stabilization is a focus, and regular inspections and corrective actions, when needed, are required. Similarly, regular soil as well as water testing are normally required to ensure no detectable impact to surface water or soil quality. Broader potential impacts, such as environmental warming, are unknown worldwide.
2. The Planning Commission recommends that conditional use permit conditions for utility scale solar projects be drafted to maximize erosion and sediment control measures and minimize impacts on the resource protection areas (RPAs). The Planning Commission further recommends that conditional use permit conditions include requirements for regular soil and water testing before, during, and after project construction, and periodically throughout operation.
3. The Planning Commission did not locate definitive proof of a causal connection between utility scale solar facility development and environmental warming. However, the Planning Commission does encourage maximizing the use of vegetation, especially trees, to assist with temperature control as well as rural vista protection. The Planning Commission further encourages the separation of solar panels and larger buffers to minimize any warming effects.
4. The Planning Commission strongly encourages conditional use permit conditions requiring the implementation of agrivoltaics, the co-location of solar and agricultural activities on the proposed site, so long as the agricultural activities will not negatively impact site stabilization.

VII. Summary of Recommendations

Based on the foregoing considerations and for the reasons set forth herein, it is the recommendation of the King and Queen County Planning Commission that ZA 24-02 be approved as presented. That zoning text amendment would amend the King and Queen County Zoning Ordinance to:

1. Allow data centers, defined as “computer and data processing center and services,” in the Agricultural zoning district with a conditional use permit.
2. Allow utility scale solar facilities in the Agricultural zoning district with a conditional use permit.

AGENDA: November 12, 2025 Regular Meeting

ITEM #8:

Approval of Ordinance Amendments

ACTION REQUESTED:

The Board has reviewed the following ordinances over the last few months. Staff have reviewed and made the requested changes from the board, and they are now ready for approval.

- a) Building Fee Schedule
- b) Elderly and Disabled Real Estate Tax Credit
- c) Vehicle License Fee Ordinance

County Administrator will provide background and answer any additional questions.

ATTACHMENTS:

- Draft Building Fee Schedule
- Draft Elderly and Disables Real Estate Tax Credit Ordinance
- Draft License Fee Ordinance



King and Queen County

Founded 1691 in Virginia

AN ORDINANCE TO AMEND KING AND QUEEN COUNTY CODE PART I, CHAPTER 10, ARTICLE II, DIVISION 2, SEC. 10-67

WHEREAS, King and Queen County Code Part I, Chapter 10, Article II, Division 2, Sec. 10-67 – Schedule of Fees sets forth the fees to be charged for all building and related construction projects, renovations, repairs, alterations, or other activities for which permits from the building official are required; and

WHEREAS, staff has identified areas in which the fee structure should be amended to more closely reflect the expenditure of County resources while also more closely aligning with the value of the subject projects; and

WHEREAS, in order to accomplish those objectives, staff recommends that King and Queen County Code Sec. 10-67 – Schedule of Fees be amended as set forth in **Exhibit A** attached hereto; and

WHEREAS, the Board of Supervisors wishes now to accept the recommendation of County staff and amend King and Queen County Code Sec. 10-67 as set forth in **Exhibit A** attached hereto.

NOW, THEREFORE, BE IT ORDAINED by the King and Queen County Board of Supervisors that King and Queen County Code Part I, Chapter 10, Article II, Division 2, Sec. 10-67 be, and hereby is, amended and restated, **effective January 1, 2026**, as set forth on the attached **Exhibit A**.

Adopted this 12th day of November, 2025 on the following vote:

AYE:

NAY:

ABSTAIN:

ABSENT:

Vivian R. Seay

Clerk to the Board of Supervisors

EXHIBIT A

Sec. 10-67. Schedule of fees.

- (a) *Generally.* Except as provided in this section, every applicant for a building permit must pay the fees set forth in this section before the building official issues a building permit, as required by the Virginia Uniform Statewide Building Code. If an applicant makes a change in the scope of work, a permit amendment is required and additional fees may be assessed in accordance with this section.
- (b) *Fee schedule.* Fees shall be charged in accordance with the following schedule:
- (1) *General fees:*
- a. *State levy:* The Commonwealth of Virginia imposes a state levy on all permit fees to fund the state's continuing education and training program for building inspection. All applicants shall be charged the state levy at the same rate charged to the county by the state.
 - b. *Administrative fees:*
 1. Amendments: Change in construction plans most closely related fee:
 - (i) If the amendment results in a change in the scope of work, additional permit fees may be assessed in accordance with this section. If changing lots or replacing house plans; reapply.
 - (ii) Change in contractor or lien agent \$57.00
 2. Extensions, takeovers, transfers, reinstatements, and permits for CO purposes \$57.00
 3. Footing and foundation permits: Available for permit holders accepting risk to commence with footing/foundation construction prior to building permit approval \$57.00
 4. Change of use or change of occupancy (no work being done) \$59.00
 5. Commercial Plan Review Fee \$150.00
 6. Residential Plan Review Fee \$50.00 (for dwelling and accessory structures over 500 SF)
 7. Reinspection fees \$57.00
 8. Not ready for inspection fee \$57.00
 9. Refund requests: Refunds shall be allowed only prior to the first inspection. The amount refunded will be the permit fee paid, minus the greater of 25 percent of the permit fee or the minimum amounts listed below:
 - (i) Residential: \$57.00
 - (ii) Commercial: If the permit fee paid is less than the refund amount determined above, a refund will not be given \$119.00
 - (iii) State levy is not refundable.
 10. Temporary certificates of occupancy and renewals:
 - (i) Residential building permits (per unit) and subsequent extensions \$57.00
 - (ii) Commercial building permits (per building) and subsequent extensions \$119.00
 - a. "Tenant upfit" permits, where work is incomplete under the "shell" permit No charge

(2) *Residential building permits:*

- a. Single-family dwellings including townhouses and condominiums (per unit) \$400.00
- b. Modular/manufactured/mobile homes:
 - 1. Industrialized buildings, modular homes (without a permanent chassis) \$300.00
 - 2. Mobile and manufactured homes \$270.00
- c. Additions and other accessory structures
 - 1. Addition (unless listed below) \$250.00
 - 2. Florida rooms, attached garages, detached garages with occupiable space \$225.00
 - 3. Detached garages (no second-floor occupiable space), shed greater than 400 SF, and finished pool house \$200.00
 - 4. Alterations, and converting deck/porch/garage to finished space \$171.00
 - 5. chimney additions 171.00
 - 6. Deck, carport, gazebo, dormers, greenhouse, porch, retaining wall, and boat dock with roof \$114.00
 - 7. In-ground swimming pool with barrier \$57.00
 - 8. Above-ground swimming pool with barrier \$57.00
 - 9. Sheds:
 - (i) 256—400 square feet, including prefab sheds on skids and pole sheds \$114.00
 - (ii) Less than 150 square feet: No permit required
 - 10. Handicap accessible ramp, no fee due
- d. Renovations and repairs:
 - 1. Renovation, alteration or conversion:
 - (i) Resulting in a change in use of square footage. Unfinished space to finished space (with no new footings) \$171.00
 - (ii) Resulting in no change in use of square footage, where a rough-in inspection is not required \$114.00
 - 2. Exterior renovation and storm damage repairs \$57.00
 - 3. Chimney relining \$57.00
 - 4. Fire damage repair permits: Shall be based upon the most similar permit fee and shall be a minimum fee of \$114.00
 - 5. Floor joist and foundation repair \$57.00
- e. Other residential permits:
 - 1. Residential foundation pour inspections \$200.00

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- (i) Additional fee if concrete testing is required because out-of-specification concrete is used \$117.00
 - (ii) Additional fee for reinspection when inspector is present and the concrete pour has been canceled or delayed in excess of one hour \$117.00
 - (iii) As an alternative to the county's foundation pour inspection, the building official may accept inspection reports from qualified, independent engineers who are approved and reliable.
 - 2. Relocation (house moving) \$234.00
 - 3. Demolition \$57.00
 - 4. Elevator and wheelchair lift \$57.00
 - (3) *Residential auxiliary permits:*
 - a. Electrical:
 - 1. New single-family dwellings, including townhouses and condominiums, per unit \$100.00
 - 2. Industrialized building (modular home) \$75.00
 - 3. Addition, renovation, and conversion:
 - (i) Where rough-in inspection is required \$100.00
 - (ii) Where rough-in inspection is pre-existing 57.00
 - 4. Temporary poles, relocation, service change, installation, replacements, repairs \$57.00
 - 5. Mobile or manufactured homes 75.00
 - 6. Mobile or manufactured homes in a mobile home park (hook-ups only) No fee
 - b. Gas:
 - 1. Propane gas-all new installations:
 - (i) Gas piping, propane tank and/or product line 114.00
 - (ii) Gas piping to appliances only \$57.00
 - (iii) Propane tank and/or product line only \$57.00
 - (iv) Mobile or manufactured homes \$57.00
 - 2. Repairs or replacement with like appliance \$57.00
 - c. Mechanical, including townhouses and condominiums, per unit:
 - 1. Heating, venting and air conditioning (HVAC):
 - (i) New system installation, including townhouse and condominiums, per unit \$100.00
 - (ii) System replacement with new ductwork \$100.00
 - (iii) System replacement without new ductwork \$57.00
 - (iv) New ductwork only \$57.00
 - 2. Woodstove installation \$57.00
 - 3. Fireplace/Gas logs (each single family dwelling) \$57.00

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4. Fuel tank installation and/or removal or replacement \$57.00
 5. Mobile or manufactured homes \$57.00
 - d. Plumbing:
 1. New residential single-family dwellings, and condominiums, townhouses, and duplexes (per unit) \$100.00
 2. Industrialized building (modular homes) \$75.00
 3. Addition, renovation and conversion:
 - (i) Where rough-in inspection is required \$100.00
 - (ii) Where rough-in inspection is pre-existing \$57.00
 4. Mobile or manufactured homes \$57.00
 - e. Boiler (each single-family dwelling) \$57.00
 - f. Fire (each single-family dwelling) \$57.00
 - g. Small appliance installation/replacement \$57.00
- (4) Commercial building permits, (including apartments, and apartments sold as condominiums):
- a. Fixed fee for each \$1,000.00 or fraction thereof of the estimated construction cost (less the cost used to calculate auxiliary permit fees) \$7.40, or the greater of the applicable minimum fee.
 - b. Minimum fees:
 1. New construction \$297.00
 2. Additions \$178.00
 - c. Fee for \$2,000.00 or less of the estimated construction cost (less the cost used to calculate auxiliary permit fees) for alterations, renovations and improvements of or within existing commercial buildings \$119.00
 1. Tenant upfits \$119.00
 2. Renovations \$119.00
 - d. Flat fees:
 1. Communication tower, New Construction \$1,500.00
 2. Communication tower, Co-location/ Antenna Attachment \$1,000.00
 3. Commercial swimming pools \$178.00
 - (i) Barrier permit, if permitted separately from the swimming pool permit \$59.00
 4. Retaining walls \$119.00
 5. Tents (greater than 900 square feet) \$48.00
 6. Industrialized building, including foundations \$119.00
 7. Construction/classroom/office trailer installation or relocation \$59.00
 8. Flagpoles > 30 feet in height \$48.00
 9. Demolition of a commercial structure \$119.00

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- 10. Change of use or occupancy, when no work is being performed \$59.00
 - 111. Signs \$59.00
 - (5) Commercial auxiliary permits:
 - a. Electrical, mechanical, plumbing, gas, active solar system, boiler, when the cost of labor and materials for installation, alteration, replacement and/or repair is (rounded up to the nearest dollar) is \$1,000.00 or less. Minimum \$59.00
 - 1. For each additional \$1,000.00 or fraction thereof, of the estimated cost over \$1,000.00, \$6.60
 - b. Fire/sprinkler and alarm system installation, alteration, replacement and/or repair when the cost of labor and materials is \$1,000 or less. Minimum \$59.00
 - 1. For each additional \$1,000.00 or fraction thereof, of the estimated costs over \$1,000.00, \$7.40
 - (6) Other commercial permits:
 - a. Amusement devices (The Virginia amusement device regulations set the maximum fee allowable for amusement devices and are subject to change. Fees will be updated as the Virginia amusement device regulations announce a fee schedule change):
 - 1. Administrative amusement permit, where no inspections are required \$10.00
 - 2. Kiddie rides \$25.00
 - 3. Major rides \$35.00
 - 4. Spectacular rides \$55.00
 - 5. Rollercoasters more than 30 feet in height \$150.00
 - (7) Fee exemptions:
 - a. A building permit fee will not be required where the cost of construction is less than \$500.00 and would not require securing any permit for electrical, gas, mechanical or plumbing work in accordance with the Virginia Uniform Statewide Building Code.
 - b. A building permit fee will not be required for building permits for construction by county departments.
 - c. In the event of a presidentially-declared natural disaster, the board of supervisors may waive permit fees for repair of damage caused by the disaster.
 - d. A building permit fee will not be required for the construction of ramps which provide access for handicapped persons to single-family dwellings, including townhouses and condominiums, provided that the permit applicant must provide to the building official proof that an individual who resides in the dwelling is medically in need of such a ramp for ingress to and egress from the dwelling.

(Ord. of 9-24-1998, § 105.10; Ord. No. 99-1, § 105.10, 12-13-1999; Ord. of 6-12-2006; Ord. of 5-14-2018(2); Ord. of 7-12-2021)



King and Queen County

Founded 1691 in Virginia

**AN ORDINANCE TO AMEND
KING AND QUEEN COUNTY CODE
PART I, CHAPTER 30, ARTICLE II, DIVISION 1, SECS. 30-43 THROUGH 30-51**

WHEREAS, King and Queen County Code Part I, Chapter 30, Article II, Division 1, Secs. 30-43 through 30-51 provide an exemption from real property taxes for certain eligible taxpayers and set forth the application process, the eligibility criteria, and other governing terms; and

WHEREAS, King and Queen County recognizes that the eligibility limits for the real property tax exemptions are low relative to nearby jurisdictions and that the language of the subject ordinance provisions are in need of clarification; and

WHEREAS, in order to increase the income limits for full or partial real property tax exemption and to clarify the provisions set forth in King and Queen County Code Secs. 30-43 through 30-51, staff recommends, and the King and Queen County Board of Supervisors concurs, that King and Queen County Code Secs. 30-43 through 30-51 be amended as set forth in **Exhibit A** attached hereto; and

NOW, THEREFORE, BE IT ORDAINED by the King and Queen County Board of Supervisors that King and Queen County Code Part I, Chapter 30, Article II, Division 1, Secs. 30-43 through 30-51 be, and they hereby are, amended and restated, **effective January 1, 2026**, as set forth on the attached **Exhibit A**.

Adopted this 12th day of November, 2025 on the following vote:

AYE:

NAY:

ABSTAIN:

ABSENT:

Vivian R. Seay

Clerk to the Board of Supervisors

EXHIBIT A

Sec. 30-43. Exemption for elderly and disabled persons.

- (a) The dwelling, and the land upon which it is situated, subject to real estate taxation by the county, may be exempted in whole or in part from such tax, when such property is owned by and occupied as the sole dwelling of any individual who is either 65 years of age or older or totally and permanently disabled, subject to the restrictions and conditions set out in this section under the following sections 30-44, 30-45, 30-46, 30-47, 30-48, 30-50 and 30-51.
- (b) For purposes of this section, any reference to real estate shall include manufactured homes.
- (c) A dwelling jointly held by a husband and wife may qualify for the exemption, if either spouse is 65 years of age or older, or is permanently and totally disabled, subject to the restrictions and conditions set out in this and the following sections.
- (d) The exemption may be granted for any year following the date that the qualifying individual occupying such dwelling and owning title or partial title thereto reaches the age of 65 years or for any year following the date the total and permanent disability occurred.
- (e) The amount of the exemption is based on the total combined income from all sources, regardless of whether taxed or taxable, of (1) the owner of the dwelling who uses it as his or her principal residence, plus (2) any other person who resides in the dwelling as his or her principal residence unless it can be proven to the satisfaction of the commissioner of the revenue by clear and convincing evidence that the other person or persons reside in the dwelling solely to provide the care needed to prevent the owner or owners from having to reside permanently in a nursing home, convalescent home, or other facility providing long term care, and is established as the following percentage of the total tax levy on the subject real property:

<u>Combined Income</u>	<u>Percent Exemption</u>
<u>\$0.00—\$25,000.00</u>	<u>100 percent</u>
<u>\$25,001.00—\$34,000.00</u>	<u>80 percent</u>
<u>\$34,001.00—\$44,000.00</u>	<u>60 percent</u>

(Amend. of 11-17-2008; Amd. of 2-9-2009)

Sec. 30-44. "Permanently and totally disabled" defined.

For purposes of the exemption provided in Sec. 30-43, "totally and pPermanently and totally disabled" shall mean unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

(Amend. of 11-17-2008; Amd. of 2-9-2009)

Sec. 30-45. Exemption not available. General prerequisites to grant.

Exemptions provided for in this section shall be granted only if the following conditions are met:

- (a) That the total combined income received from all sources during the preceding calendar year by:
 - (1) Owners of the dwelling who use it as their principal residence, and

~~(2) Owners' relatives who live in the dwelling shall not exceed \$25,000.00.~~

~~(b) Notwithstanding subsection (a) of this section, if a person qualifies for an exemption and if the person can prove by clear and convincing evidence that the person's physical or mental health has deteriorated to the point that the only alternative to permanently residing in a hospital nursing home, convalescent home, or other facility for physical or mental care is to have a relative move in and provide care for the person and if a relative does move in for that purpose, then none of the income of the relative or of the relative's spouse shall be counted toward the income limit; provided the owner of the residence has not transferred assets in excess of \$10,000.00 without adequate consideration within a three-year period prior to, or after the relative moves into such residence.~~

The exemption provided in Sec. 30-43 is not available if any one or more of the following is true:

- ~~(a) When that the net combined net financial worth at December 31 of the immediately preceding calendar year, including the present value of all owners of the dwelling who use it as their principal residence exceeds \$60,000, equitable interests, as of December 31 of the immediately preceding calendar year, of the owners and of the spouse of any owner excluding the value of the dwelling and two acres of land, not exceeding two acres upon which it is situated, and excluding, shall not exceed \$60,000.00. The value of furnishings, including furniture, household appliances, and other items typically used in a home, shall also be excluded but not excluding valuable collectibles or investments.~~
- (b) When it is determined by the commissioner of the revenue, in his or her sole discretion, that the information provided on the application required pursuant to Sec. 30-46 is inaccurate or fraudulent or that the applicant for any reason is not eligible for the exemption.
- ~~(d) Income shall mean total gross income from all sources, without regard to whether a tax return is actually filed. "Income" shall not include life insurance benefits or receipts from borrowing or other debt.~~

(Amend. of 11-17-2008; Amd. of 2-9-2009)

Sec. 30-46. Application for exemption.

- ~~(a) In order to claim an exemption pursuant to Sec. 30-43, the property owner shall file with the commissioner of the revenue no later than the first day of April each year an application, not later than the first day of April of the taxable year, with the commissioner of revenue, on forms to be supplied by the county or an affidavit or written statement setting forth the following:~~
 - ~~(1) A statement identifying the subject real property.~~
 - ~~(2) The names of all persons the related person residing in the dwelling on the occupying such real estate as their principal residence; and~~
 - ~~(3) That the total combined net worth of all owners of the subject real property, including equitable interests but excluding the value of the dwelling and two acres of land upon which it is situated, and excluding the value of furnishings, household appliances, and other items typically used in a home, but not excluding valuable collectibles or investments.~~
 - ~~(4) The and the total combined income from all sources of all the persons who reside in the dwelling as their principal residence.~~
 - ~~(5) A statement evidencing why the income of any individual should be excluded from any calculations necessary to determine eligibility for the real estate tax exemption pursuant to specified in the preceding section does not exceed the prescribed limits. Sec. 30-43.~~

- (b) Once a taxpayer is determined to be eligible ~~for the real estate tax exemption pursuant to Sec. 30-43, an~~ application, affidavit, or written statement required in this Sec. 30-46 may be filed every three years so long as annually no later than the first day of April, the taxpayer files a ~~on a three-year cycle with annual certification~~ statement by the taxpayer that no information contained on the last preceding application, affidavit, or written statement ~~filed~~ has changed so as to make the taxpayer no longer eligible for the real estate tax exemption to which his section applies, to violate the limitations and conditions provided in this section. Such annual certification must be filed not later than April 1 of the taxable year.
- (c) If the applicant for exemption is under 65 years of age, the application, affidavit, or written statement shall be accompanied by ~~have attached thereto~~ a certification by the Social Security Administration, the Veterans Affairs, or the Railroad Retirement Board, or if the applicant is not eligible for certification by any of these agencies, a sworn affidavit by at least two medical doctors who are either licensed to practice medicine in the Commonwealth of Virginia or are military officers on active duty who practice medicine with the United States Armed Forces, confirming to the effect that such person is permanently and totally disabled, as defined in Va. Code of Virginia, § 58.1-3217. The affidavit of at least one of such doctors shall be based upon a physical examination of the person by such doctor. The affidavit of one of the doctors may be based upon medical information contained in the records of the civil service commission which is relevant to the standards for determining such permanent and total disability.

(Amend. of 11-17-2008; Amd. of 2-9-2009)

Sec. 30-47. Inquiries by commissioner of the revenue.

The commissioner of the revenue may also make any other reasonably necessary inquiry of persons seeking an exemption under this section, requiring answers under oath, to determine the qualification for such exemption. For such purpose, the commissioner may require the production of certified tax returns to establish the income or financial worth of any applicant for relief.

(Amend. of 11-17-2008; Amd. of 2-9-2009)

Sec. 30-48. Absence from residence.

The fact that persons who are otherwise qualified for the real estate tax exemption pursuant to Sec. 30-43 ~~this division~~ are residing in hospitals, nursing homes, convalescent homes, or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which the tax exemption is sought does not continue to be the sole dwelling of such persons during such extended periods of other residence, so long as such real estate is not used by or leased to others for consideration.

(Amend. of 11-17-2008; Amd. of 2-9-2009)

Sec. 30-49. ~~Repealed and Reserved~~ Schedule of exemptions.

~~Where the person, or persons, claiming exemptions conforms to the standards set out above and does not exceed the limitations contained in this section, the tax exemption shall be as shown on the following schedule.~~

<u>Range of Income</u>	<u>Percent Exemption</u>
<u>\$0.00—\$15,000.00</u>	<u>100 percent</u>
<u>\$15,001.00—\$20,000.00</u>	<u>80 percent</u>
<u>\$20,001.00—\$35,000.00</u>	<u>60 percent</u>

The tax credit limit shall be \$500.00.

(Amend. of 11-17-2008; Amd. of 2-9-2009)

Sec. 30-50. Changes in income or other factors.

- (a) A qualified taxpayer who loses eligibility for the real estate tax exemption provided in Sec. 30-43 ~~relief~~ due to changes in ~~respect to~~ income, financial net worth, ownership of property, or other factors occurring during the taxable year for which the application, affidavit, or written statement ~~or certification~~ is filed ~~and having the effect of exceeding or violating the limitations or conditions provided in this section~~ shall receive the exemption for ~~th~~ate portion of the year during which the taxpayer met all criteria for the said exemption~~qualifies~~ and shall lose the exemption only for the remainder of the year and for the taxable year immediately following.
- (b) When a change in ownership of the real property for which a real estate tax exemption was provided pursuant to Sec. 30-43 results from the death ~~to a spouse who is less than 65 years of age or is not permanently and totally disabled results solely from the death~~ of the ~~qualified spouse~~owner who qualified for the real estate tax exemption, the tax exemption shall be prorated as of the day following the owner's death and is not applicable from that day through the remainder of it ~~shall result in a prorated exemption for~~ the then current taxable year.

(Amend. of 11-17-2008; Amd. of 2-9-2009)

Sec. 30-51. False claims.

Any person falsely claiming an exemption under this division shall be guilty of a class 1 misdemeanor.

(Amend. of 11-17-2008; Amd. of 2-9-2009)



King and Queen County

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AN ORDINANCE TO AMEND KING AND QUEEN COUNTY CODE PART I, CHAPTER 30, ARTICLE IV VEHICLE LICENSE FEE

WHEREAS, King and Queen County Code Part I, Chapter 30, Article IV, Vehicle License Fee, establishes and imposes a vehicle license fee for all vehicles in King and Queen County and sets forth the terms and procedures for the collection of that fee; and

WHEREAS, the vehicle license fee for each calendar year currently is due in King and Queen County on or before April 30, while personal property taxes are due on or before December 5; and

WHEREAS, in order to increase efficiencies in operations and to simplify processes for personal property taxpayers, King and Queen County desires to align the due dates for vehicle license fees and personal property taxes to make both due on December 5 of each calendar year; and

WHEREAS, in order to effect this change, and to clarify the terms of subject ordinance, the King and Queen County Board of Supervisors wishes to amend King and Queen County Code Part I, Chapter 30, Article IV, Vehicle License Fee, as set forth on the attached **Exhibit A**.

NOW, THEREFORE, BE IT ORDAINED by the King and Queen County Board of Supervisors that King and Queen County Code Part I, Chapter 30, Article IV, Vehicle License Fee, is hereby amended and restated, **effective January 1, 2026**, as set forth on the attached **Exhibit A**.

Adopted this 12th day of November, 2025 on the following vote:

AYE:

NAY:

ABSTAIN:

ABSENT:

Vivian R. Seay

Clerk to the Board of Supervisors

ARTICLE IV. VEHICLE LICENSE FEE¹

Sec. 30-131. Vehicle license fee.

- (a) Except as otherwise provided, there is hereby imposed an annual vehicle license fee in the amount as prescribed herein, ~~on every motor vehicle, trailer, or semitrailer the situs for which, for every person, company, entity, etc. that owns, a motor vehicle, motorcycle, or vehicle of like design that's situs~~ as defined in Va. Code of Virginia, § 46.2-752, is in King and Queen County as of January 1 of each calendar year.
- (b) On each ~~and every~~ motorcycle or vehicle of the like design to which this article is applicable, there shall be a license fee of \$10.00 per annum; ~~and on each and every~~ other motor vehicle to which this article is applicable, there shall be a license fee of \$25.00 per annum. ~~Notwithstanding the foregoing, t~~The amount of the license fee of tax imposed by the ~~C~~ounty on any motor vehicle, motorcycle, or vehicle of like design shall not be greater than the annual or one-year fee imposed by the ~~C~~ommonwealth on the motor vehicle.
- (c) No ~~motor~~ vehicle ~~subject to this Article IV, motorcycle, or vehicle of like design~~ shall be locally licensed until ~~the owner has produced satisfactory evidence that any and~~ all personal property taxes on the ~~vehicle, motor vehicle, motorcycle, or vehicle of like design due to King and Queen County~~ have been paid, including any tangible personal property used or usable as a dwelling ~~and~~ titled by the ~~Virginia D~~epartment of ~~M~~otor ~~V~~ehicles.
- (d) The ~~C~~ommissioner of the ~~R~~ev~~e~~nu~~e~~ shall deliver to the ~~T~~reasurer on or before ~~September 1st~~ ~~March 15th~~ of each calendar year all information necessary for the ~~T~~reasurer to prepare and mail vehicle license fee bills.
- (e) No vehicle license fee imposed by this section shall be prorated.

(Ord. of 4-27-2015(1))

Sec. 30-132. Vehicles exempt from payment.

In addition to any other exemptions/discounts provided by law, the following vehicles shall be exempt from payment of the county vehicle license fee.

- (a) Notwithstanding any other provision of this section to the contrary, there will be no annual vehicle license fee on one ~~motor~~ vehicle, ~~motorcycle, or vehicle of like design~~ owned by any member of a King and Queen County ~~v~~olunteer ~~r~~escue ~~s~~quad or member of a King and Queen County ~~v~~olunteer ~~f~~ire ~~d~~epartment used regularly to respond to calls, provided, that such member of a King and Queen County ~~v~~olunteer ~~r~~escue ~~s~~quad or King and Queen County ~~v~~olunteer ~~f~~ire ~~d~~epartment shall furnish the ~~C~~ommissioner of the ~~R~~ev~~e~~nu~~e~~, or other assessing officer, at a time established by the ~~C~~ommissioner of the ~~R~~ev~~e~~nu~~e~~, with a certification, ~~signed~~ by the chief or head of the volunteer

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¹Editor's note(s)—An ordinance adopted April 27, 2015, amended article IV in its entirety to read as herein set out. Former article IV, §§ 30-131—30-136, pertained to vehicle license tax. See Code Comparative Table for complete derivation.

Cross reference(s)—Traffic and vehicles, ch. 34.

State law reference(s)—Motor vehicle license tax, Code of Virginia, § 46.2-752.

organization, that such volunteer is a member of a King and Queen County ~~v~~Volunteer ~~r~~Rescue ~~s~~Squad or King and Queen County ~~v~~Volunteer ~~f~~Fire ~~d~~Department who regularly responds to calls and the ~~motor vehicle, motorcycle, or vehicle of like design~~ is owned by such member.

- (b) ~~v~~Motor vehicles, ~~motorcycles, or vehicles of like design~~ owned by persons, or their surviving spouses, qualified to receive special license plates under ~~Va.~~ Code of Virginia, § 46.2-743(A), shall be exempt from paying an annual vehicle license fee.

(Ord. of 4-27-2015(1))

Sec. 30-133. License fee year.

Beginning on January 1, 2008, the license fee year shall be January 1 through December 31 of each year. ~~Beginning January 1, 2026, t~~The vehicle license fee shall be due on or before ~~December 5~~April 30 of each year.

(Ord. of 4-27-2015(1))

Sec. 30-134. License decals

Beginning on January 1, 2008, the ~~C~~county ~~will~~shall no longer issue vehicle license decals, ~~and nor shall~~ display of ~~any such King and Queen County~~ decals ~~will not~~ be required, for any vehicle that is subject to the annual vehicle license fee prescribed by this ~~A~~article IV.

(Ord. of 4-27-2015(1))

Sec. 30-135. Penalty; issuance of summons.

It shall be unlawful for any owner or operator of a ~~motor~~vehicle ~~subject to this Article IV, motorcycle, or vehicle of like design~~ to fail to pay the vehicle license fee each calendar year. Violations of the requirements of this article shall be punishable as a class 4 misdemeanor, ~~as provided in the Code of Virginia as amended~~. The local Sheriff or ~~any~~ law enforcement officer may issue citations, summonses, parking tickets, or uniform traffic summonses for such violations.

(Ord. of 4-27-2015(1))

Secs. 30-136—30-170. Reserved.

AGENDA: November 12, 2025 Regular Meeting

ITEM #9:

Public hearing to approve the adoption of an ordinance to add Part 1, Chapter 30, Article IX, Cigarette Tax to the King and Queen County Code.

ACTION REQUESTED:

We will now hold a public hearing on adding a Cigarette Tax Ordinance to the King and Queen County Code.

I ask the County Administrator to provide proof of publication and background information on this request.

I now open the public hearing, citizens wishing to make comments on the proposed ordinance, please come forward, state your name and the district you reside in.

Once the hearing is closed, action will be needed to approve the cigarette tax ordinance.

ATTACHMENTS:

- Copy of public notice advertised on October 29th and November 5th in Rappahannock Times and Tidewater Review.
- Draft Resolution and Ordinance

KING & QUEEN COUNTY

NOTICE OF INTENTION TO AMEND KING AND QUEEN COUNTY CODE

PART I, CHAPTER 10, ARTICLE II, DIVISION 2, SEC. 10-67

PART I, CHAPTER 30, ARTICLE IV

AND

PART I, CHAPTER 30, ARTICLE II, DIVISION I, SEC. 30-43 THROUGH SEC. 30-50

Pursuant to Va. Code § 15.2-1427, please take notice that the King and Queen County Board of Supervisors will propose three ordinances for passage on Wednesday, November 12, 2025, at 7:00 p.m. in the first floor courtroom, King & Queen Courts and Administration Building, 242 Allen's Circle, King & Queen Court House, Virginia, as follows:

Amend King and Queen County Code Part I, Chapter 10, Article II, Division 2, Sec. 10-67 to amend and/or add multiple building permit fees and to amend the structure of the fee ordinance for clarification.

Amend King and Queen County Code Part I, Chapter 30, Article IV for clarification and to change the vehicle license fee due date to December 5 of each year.

Amend King and Queen County Code Part I, Chapter 30, Article II, Division 1, Sec. 30-43 through Sec. 30-50 for clarification and to increase the income thresholds for full or partial real estate tax relief for elderly and disabled taxpayers.

A copy of the full text of each ordinance is on file in the office of the county administrator.

**NOTICE OF PUBLIC HEARING TO
AMEND KING AND QUEEN COUNTY CODE
TO ADD A CIGARETTE TAX**

Please take notice that the King and Queen County Board of Supervisors will hold a public hearing on Wednesday, November 12, 2025 at 7:00 p.m. in the first floor courtroom, King & Queen Courts and Administration Building, 242 Allen's Circle, King & Queen Court House, Virginia, to consider the adoption of an ordinance amending the King and Queen County Code to add Part I, Chapter 30, Article IX, a cigarette tax ordinance. A copy of the full text of the ordinance is on file in the office of the county administrator.

Please publish October 29, 2025 and November 5, 2025.



King and Queen County

Founded 1691 in Virginia

AN ORDINANCE TO ADD KING AND QUEEN COUNTY CODE PART I, CHAPTER 30, ARTICLE IX, CIGARETTE TAX

WHEREAS, King and Queen County Code Part I, Chapter 30 governs local taxation in King and Queen County, Virginia (the “County”); and

WHEREAS, pursuant to Va. Code § 58.1-3830, the County is authorized to levy taxes upon the sale or use of cigarettes; and

WHEREAS, the Board of Supervisors wishes now to levy a tax pursuant to, and in accordance with, Va. Code § 58.1-3830 and to codify that tax in King and Queen County Code Part I, Chapter 30, Article IX, Cigarette Tax.

NOW, THEREFORE, BE IT ORDAINED by the King and Queen County Board of Supervisors that pursuant to Va. Code § 58.1-3830 and **effective on May 1, 2026**, King and Queen County hereby levies a tax upon the sale or use of cigarettes in King and Queen County and does hereby amend the King and Queen County Code to add Part I, Chapter 30, Article IX – Cigarette Tax, attached hereto as **Exhibit A**, for this purpose.

Adopted this 12th day of November, 2025, on the following vote:

AYE:

NAY:

ABSTAIN:

ABSENT:

Vivian R. Seay

Clerk to the Board of Supervisors

EXHIBIT A

PART I - CODE CHAPTER 30 – TAXATION ARTICLE IX. - CIGARETTE TAX

Sec. 30-300. Title.

This Article shall be known as, and may be cited as, the King and Queen County Cigarette Tax Ordinance.

Sec. 30-301. - Definitions.

For the purposes of this Article, the following words and phrases have the meanings respectively ascribed to them by this Section, except in those instances where the context clearly indicates a different meaning:

(a) “**Administrator**” means the individual employed by the Board to administer the enforcement of this ordinance, or his designated agents or appointees.

(b) “**Board**” or “**CBRRCTB**” means the Chesapeake Bay Region Cigarette Tax Board.

(c) “**Carton**” means any container, regardless of material used in its construction, in which packages of cigarettes are placed.

(d) “**Cigarette**” means and includes any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name. (e) Cigarette Machine Operator means any individual, partnership or corporation engaged in the sale of packages of cigarettes from vending machines.

(e) “**Dealer**” means and includes every manufacturer's representative, wholesaler, retailer, cigarette machine operator, public warehouseman or other person who shall sell, receive, store, possess, distribute, or transport cigarettes within or into the Town.

(f) “**Package**” means and includes any container, regardless of the material used in its construction, in which separate cigarettes are placed without such cigarettes being placed into any container within the package. Packages are those containers of cigarettes from which they are consumed by their ultimate user. Ordinarily a package contains twenty cigarettes; however, "package" includes those containers in which fewer or more than twenty cigarettes are placed.

(g) “**Person**” means and includes any individual, firm, unincorporated association, company, corporation, joint stock company, group, agency, syndicate, trust or trustee, receiver, fiduciary, partnership, and conservator. The word "person" as applied to a partnership, unincorporated association or other joint venture means the partners or members thereof, and as applied to a corporation, includes all the officers and directors thereof.

(h) “**Place of Business**” means and includes any place where cigarettes are sold, placed, stored, offered for sale, or displayed for sale or where cigarettes are brought or kept for the purpose of sale, consumption or distribution, including vending machines, by a dealer within the Town.

(i) “**Registered Agent**” means and includes every dealer and other person who shall be required to report and collect the tax on cigarettes under the provisions of this Article.

(j) “**Retail Dealer**” means and includes every person who, in the usual course of business, purchases or receives cigarettes from any source whatsoever for the purpose of sale within the Town to the ultimate consumer; or any person who, in the usual course of business, owns, leases or otherwise operates within his own place of business, one or more cigarette vending machines for the purpose of sale within the Town of cigarettes to the ultimate consumer; or any person who, in any manner, buys, sells, stores, transfers or deals in cigarettes for the purpose of sale within the Town to the ultimate consumer, who is not licensed as a wholesaler or vending machine operator.

(k) “**Sale**” or “**Sell**” means and includes every act or transaction, regardless of the method or means employed, including barter, exchange or the use of vending machines or other mechanical devices or a criminal or tortious act whereby either ownership or possession, or both, of any cigarettes shall be transferred within the Town from a dealer as herein defined to any other person for a consideration.

(l) “**Stamp**” means a small, gummed piece of paper or decal used to evidence provision for payment of the tax as authorized by the Chesapeake Bay Region Cigarette Tax Board, required to be affixed to every package of cigarettes sold, distributed, or used within the Town.

(m) “**Store**” or “**Storage**” means and includes the keeping or retention of cigarettes in this Town for any purpose except sale in the regular course of business.

(n) “**Tobacco Revenue Agent**” means persons authorized by CBRCTB to act on its behalf in enforcement of this ordinance.

(o) “**Town**” means the Town of Colonial Beach, Virginia.

(p) “**Use**” means and includes the exercise of any right or power over any cigarettes or packages of cigarettes incident to the ownership or possession of those

cigarettes or packages of cigarettes including any transaction where possession is given or received or otherwise transferred, other than a sale.

(q) “**User**” means any person who exercises any right or power over any cigarettes or packages of cigarettes subject to the provisions of this Article incident to the ownership or possession of those cigarettes or packages of cigarettes or any transaction where possession is given or received or otherwise transferred, other than a sale.

(r) “**Wholesale Dealer**” means any individual, partnership or corporation engaged in the sale of packages of cigarettes for resale into or within the Town.

Sec. 30-302. - Levy and rate.

In addition to all other taxes of every kind now or hereafter imposed by law, there is hereby levied and imposed by the County upon every person who sells or uses cigarettes within the County an excise tax at a rate of forty cents (\$0.40) for each package containing twenty cigarettes and two cents (\$0.02) for each cigarette contained in packages of fewer or more than twenty cigarettes sold or used within the County. The tax shall be paid and collected in the manner and at the time hereinafter prescribed; provided, that the tax payable for each cigarette or cigarette package sold or used within the County shall be paid but once.

Sec. 30-303. - Methods of collection.

(a) The tax imposed by this section shall be evidenced by the use of a tax stamp and shall be paid by each dealer or other person liable for the tax. The stamps shall be affixed in such a manner that their removal will require continued application of water or steam. Each dealer or other person liable for the tax is hereby required, and it shall be his duty, to collect, pay the tax and report on a monthly basis all packages of cigarettes on forms prescribed for this purpose by the Board, including the following:

(1) The quantity of CBRCTB-stamped cigarettes sold or delivered to: (A) Each registered agent appointed by the Board for which no tax was collected; (B) Each manufacturer's representative; and (C) Each separate person and place of business during the preceding calendar or fiscal month; and

(2) The quantity of CBRCTB stamps on hand, both affixed and unaffixed on the first and the last day of the preceding calendar month and the quantity of CBRCTB stamps or CBRCTB stamped cigarettes received during the preceding calendar month; and

(3) The quantity of cigarettes on hand to which the CBRCTB stamp had not been affixed on the first and last day of the preceding calendar or fiscal month and the quantity of cigarettes received during the preceding calendar or fiscal month to which the CBRCTB stamp had not been affixed; and

(4) Such further information as the Administrator for the board may require for the proper administration and enforcement of this article for the determination of the exact number of cigarettes in the possession of each dealer or user.

(b) Each dealer or other person liable for the tax shall file such reports with the Board and pay the tax due to the Board prior to the monthly due date to be established by the Board and shall furnish copies of all cigarette tax reports submitted to the Virginia Department of Taxation.

(c) When, upon examination and audit of any invoices, records, books, cancelled checks or other memoranda touching on the purchase, sale, receipt, storage or possession of tobacco products taxed herein, any dealer or other person liable for the tax is unable to furnish evidence to the Board of sufficient tax payments and stamp purchases to cover cigarettes which were sold, used, stored, received, purchased or possessed by such person, the prima facie presumption shall arise that such cigarettes were received, sold, used, stored, purchased or possessed by such person without the proper tax having been paid. The Board shall, from the results of such examination and audit based upon such direct or indirect information available, assess the tax due, impose a penalty of ten per cent and may impose interest of three-quarters per cent per month of the gross tax due.

(d) When any dealer or other person liable for the tax files a false or fraudulent report or fails to file a report or fails to perform any act or performs any act to evade payment of the tax, the board shall administratively assess the tax due and impose a penalty not to exceed fifty per cent of the tax due and interest of three-quarters per cent per month of the gross tax due.

(e) The dealer or other person liable for the tax shall be notified by certified mail of such deficiency and such tax, penalty and interest assessed shall be due and payable within ten days after notice of such deficiency has been issued. Every dealer or other person liable for the tax shall examine each package of cigarettes to ensure that the CBRCTB stamp has been affixed thereto prior to offering them for sale.

(f) Any dealer or other person liable for the tax who shall receive cigarettes not bearing the CBRCTB stamp shall, within receipt of such cigarettes, commence and with all reasonable diligence continue to affix the CBRCTB stamp to each and every package of cigarettes until all unstamped packages of cigarettes have been stamped and before offering such cigarettes for sale. Any dealer or other person liable for the tax who has notified the Board that he is engaged in interstate or intrastate business shall be permitted to set aside such part of his stock as may be legally kept for the conduct of such interstate or intrastate business (that is, cigarettes held for sale outside the jurisdiction of the Board) without affixing the stamps required by this Article. Any such interstate or intrastate stock shall be kept entirely separate and apart from the CBRCTB-stamped stock, in such a manner as to prevent the commingling of the interstate or intrastate stock with the CBRCTB stock. Any dealer or other person liable for the tax found to have had untaxed

cigarettes which have been lost, whether by negligence, theft or any other unaccountable loss, shall be liable for and shall pay the tax due thereon. (g) It shall also be the duty of each dealer or other person liable for the tax to maintain and keep for a period of three years, not including the current calendar year, records of all cigarettes received, sold, stored, possessed, transferred or handled by such person in any manner whatsoever, whether the same were stamped or unstamped, to make all such records available for audit, inspection and examination at all reasonable times, as well as the means, facilities and opportunity for making such audit, inspection or examination upon demand of the Board.

Sec. 30-304. - Registered agents.

(a) Any dealer or other person liable for the tax who shall sell, use, store, possess, distribute or transport cigarettes within or into the County shall first make application to the Board to qualify as a registered agent. The application form shall require such information as the Board deems necessary for the administration and enforcement of this article. Applications shall be subject to yearly Registration Fees for all Wholesale Dealers [and] all Cigarette Machine Operators. Applicants shall provide a surety bond to the Board in the amount of 150 percent of the applicant's average monthly tax liability. Such bonds shall be issued by a surety company authorized to do business in the Commonwealth of Virginia. Such bond shall be so written that, on timely payment of the premium thereon, it shall continue in force from year to year. Any applicant whose place of business is outside the area subject to enforcement by the Board shall automatically, by filing virtue of filing of the application, be deemed to submit to the Board's legal jurisdiction and appoint the Administrator for the Board as agent for any service of lawful process, unless the applicant designates an attorney with offices within the County upon which lawful process is to be served. Upon receipt of properly completed application forms and the required surety bond, the Board shall determine whether the applicant qualifies to be a registered agent. The Board will issue to qualified applicants a yearly registered agent permit to enable such agent to purchase, sell, use, store, possess, distribute or transport within or into the County, CBRCTB-stamped cigarettes.

(b) By submitting an application, registered agents obligate themselves to the reporting and payment requirements placed upon them by this Article and the rules and regulations as from time to time may be promulgated by the Board.

(c) When any registered agent's monthly report and payment of the tax is not received within the dates prescribed, the Board shall impose a late reporting penalty of ten per cent of the gross tax due or ten dollars whichever is greater, but in no event more than \$1,000.

(d) The Board also may require such registered agent to provide proof that he has complied with all applicable laws of the Commonwealth of Virginia to legally conduct such business and to file financial statements showing all assets and liabilities.

(e) The Board may revoke or suspend any registered agent's permit due to failure to file tax reports in a timely manner, non-payment of taxes due, or if the cigarette tax surety bond should become impaired for any reason.

(f) All money collected as cigarette taxes under this ordinance shall be deemed to be held in trust by the dealer collecting the same until remitted to the Board.

(g) Registered agents must account for all CBRCTB authorized tax stamps purchased. Periodic audits may be conducted to determine any unaccounted variance between the number of stamps purchased and the number of stamps reported and an assessment will be made for all unaccounted stamps. Any assessment of registered agents located outside the jurisdictions of the Board will be based upon the average sales of packages of cigarettes by jurisdiction during the audit period. For registered agents located within the jurisdictions of the Board, any assessment will be based upon the tax rate of the jurisdiction in which they are located. In addition, there will be a penalty for non-reporting of ten per cent of the gross tax due.

Sec. 30-305. - Requirements for retail dealers.

(a) Retail dealers who shall sell, offer for sale, store, possess, distribute, purchase, receive or transport cigarettes for the purpose of sale within the County shall purchase cigarettes only from registered agents. Retail dealers shall provide the registered agent with the business trade name and physical address where the cigarettes will be placed for sale to the public. Cigarettes purchased for personal use cannot be brought into a business for resale. Only properly registered and licensed retail stores may sell cigarettes to the public. To be properly registered and licensed, a retail store must first have a valid Virginia state sale and use tax certificate and valid retail business license. Cigarettes must be purchased and stored separately for each business location. All copies of cigarette purchase invoices/receipts must be retained by the retailer for a period of three years and shall be made available to Agents of the CBRCTB upon request for use in conducting audits and investigations. All copies of cigarette purchase invoices/receipts must be stored at the business retail location for a period of one year from date of purchase. Failure to provide cigarette invoices/receipts may result in confiscation of cigarettes until receipts can be reviewed by the Board to verify the proper tax has been paid. It is the responsibility of each retail location to ensure that all cigarettes placed for sale or stored at that location be properly taxed and stamped. Cigarettes found without the CBRCTB stamp or the proper jurisdictional tax paid will be seized by the Agents of the Board.

(b) Retail dealers must make their place of business available for inspection by CBRCTB Tobacco Revenue Agents to ensure that all cigarettes are properly tax-stamped and all cigarette taxes are properly paid.

Sec. 30-306. - Presumption of illegality; seizure of contraband goods, sealing/seizing of machines.

(a) If any cigarette machine operator or other person liable for the tax imposed by this Article is found to possess any cigarettes without the jurisdictional tax paid or the proper tax stamp affixed, there shall be a rebuttable presumption that any such operator of other person shall be in possession of untaxed cigarettes in violation of this section.

(b) If any cigarettes are placed in any vending machines within the County, then there shall be a rebuttable presumption that such cigarettes were placed in that machine for sale within the County. If [a]ny vending machine located within the County contains cigarettes upon which the CBRCTB tax stamp has not been affixed or on which the jurisdictional tax has not been paid or containing cigarettes placed so as to not allow visual inspection of the CBRCTB tax stamp through viewing area as provided for by the vending machine manufacturer, then there shall be a rebuttable presumption that the machine contains untaxed cigarettes in violation of this Article.

(c) Any cigarettes, vending machines, cigarette tax stamps or other property found in violation of this Article shall be declared contraband goods and may be seized by the Board. In addition to any tax due, the dealer or other person liable for the tax possessing such untaxed cigarettes or tax stamps shall be subject to civil and criminal penalties herein provided.

(d) In lieu of seizure, the Board may seal such vending machines to prevent continued illegal sale or removal of such cigarettes. The removal of such seal from a vending machine by any unauthorized person shall be a violation of this Article. Nothing in this Article shall prevent the seizure of any vending machine at any time after it is sealed.

(e) All cigarette vending machines shall be plainly marked with the name, address and telephone number of the owner of said machine.

Sec. 30-307. - Illegal acts.

(a) It shall be unlawful and a violation of the Article for any dealer or other person liable for the tax:

(1) To perform any act or fail to perform any act for the purpose of evading the payment of any tax imposed by this Article or of any part thereof, or to fail or refuse to perform any of the duties imposed upon such person under the provisions of this Article or to fail or refuse to obey any lawful order which may be issued under this Article; or

(2) To falsely or fraudulently make, or cause to be made, any invoices or reports, or to falsely or fraudulently forge, alter or counterfeit any stamp, or to procure or cause to be made, forged, altered or counterfeited any such stamp, or knowingly and willfully to alter, publish,

pass or tender as true any false, altered, forged or counterfeited stamp or stamps; or

(3) To sell, offer for sale, or distribute any cigarettes upon which the CBRCTB tax stamp has not been affixed or upon which the jurisdictional tax has not been paid; or

(4) To possess, store, use, authorize or approve the possession, storage or use of any cigarette packages upon which the CBRCTB tax stamp has not been affixed or upon which the jurisdictional tax has not been paid; or

(5) To transport, authorize or approve the transportation of any cigarette packages in quantities of more than six cartons (sixty packages) into or within the county upon which the CBRCTB tax stamp has not been affixed or upon which the jurisdictional tax has not been paid, if they are: (A) Not accompanied by a receipt/bill of lading or other document indicating the true name and address of the consignor or seller and the consignee or purchaser and the brands and quantity of cigarettes transported; or (B) Accompanied by a receipt/bill of lading or other document which is false or fraudulent in whole or part; or (C) Accompanied by a receipt/bill of lading or other document indicating: (i) A consignee or purchaser in another state or the District of Columbia who is not authorized by the law of such other jurisdiction to receive or possess such tobacco products on which the taxes imposed by such other jurisdiction have not been paid unless the tax on the jurisdiction of destination has been paid and said cigarettes bear the tax stamps of that jurisdiction; or (ii) A consignee or purchaser in the Commonwealth of Virginia but outside the taxing jurisdiction who does not possess a Virginia Sales and Use Tax Certificate and, where applicable, any licenses issued by the Commonwealth or local jurisdiction of destination; or

(6) To reuse or refill with cigarettes any package from which cigarettes have been removed, for which the tax imposed has been theretofore paid; or

(7) To remove from any package any stamp with intent to use or cause the same to be used after same has already been used or to buy, sell, or offer for sale or give away any used, removed, altered or restored stamps to any person, or to reuse any stamp which had theretofore been used for evidence of the payment of any tax prescribed by this Article or to sell, or offer to sell, any stamp provided for herein; or

(8) To sell, offer for sale or distribute any loose or single cigarettes; or

(9) To perform any act that violates the resolutions promulgated by the Board.

(b) It shall be unlawful and a violation of the Article for any person or individual to transport, possess, store, use, authorize or approve the possession, storage or use of any cigarette in quantities of more than six cartons (sixty packages) upon which the CBRCTB tax stamp has not been affixed or upon which the jurisdictional tax has not been paid.

Sec. 30-308. - Establishment of the Chesapeake Bay Region Cigarette Tax Board.

(a) The ordinance adopted by the County Board of Supervisors, effective July 1, 2021, pertaining to the establishment of the Chesapeake Bay Region Cigarette Tax Board is hereby made a part of this Article by reference.

(b) Any direct conflict between the powers granted to the Board in the ordinance adopted by the County Board, effective July 1, 2021, and herein incorporated by reference and the powers granted to the Board in this Article shall be resolved in favor of this Article, however, the powers granted herein and in said ordinance shall be read cumulatively.

(c) The Board's fiscal year shall be from July 1 through June 30.

Sec. 30-309. - Powers of the Chesapeake Bay Region Cigarette Tax Board.

The board may delegate any of its powers to its Administrator or employees and may adopt regulations regarding the administration and enforcement of the provisions of this Article.

(a) In addition to those powers enumerated in the Ordinance of the County Board effective 1, 2026 the Board shall be granted the following additional powers:

(1) To sue and be sued in its own name;

(2) To prescribe the design of a stamp(s) and to issue and sell said stamps to authorized dealers;

(3) To establish different classes of taxpayers;

(4) To promulgate resolutions for the assessment and collection of cigarette taxes and the enforcement of this ordinance; and

(5) To conduct inspections of any place of business in order to enforce the provisions of this ordinance and all resolutions of the Board.

(b) The Board may employ legal counsel, bring appropriate court action in its own name to enforce payment of the cigarette tax or penalties owed and file tax liens against property of taxpayers hereunder.

(c) The Board is authorized to enter into an agreement with the Virginia Department of Taxation under which a registered agent with the CBRCTB who is also

qualified to purchase Virginia Revenue Stamps, may qualify to purchase Dual Virginia - CBRCTB stamps from the Virginia Department of Taxation. Authority to purchase dual Virginia - CBRCTB stamps is granted solely by the Board and may be revoked or suspended for violations of this ordinance or resolutions adopted by the Board.

(d) The Board may appoint certain employees as Tobacco Revenue Agents, who shall be required to carry proper identification while performing their duties. Tobacco Revenue Agents are further authorized to conduct inspections of any place of business and shall have the power to seize or seal any vending machines, seize any cigarettes, counterfeit stamps or other property found in violation of this Article and shall have the power of arrest upon reasonable and probable cause that a violation of this Article has been committed. The Board is authorized to provide its tobacco revenue agents with (1) firearms for their protection; (2) emergency equipped vehicles while on duty; and (3) other equipment deemed necessary and proper.

(e) The Board may exchange information relative to the sale, use, transportation, or shipment of cigarettes with an official of any other jurisdiction entrusted with the enforcement of the cigarette tax laws of said other jurisdiction.

Sec. 30-310. - Jeopardy assessment.

If the Administrator of the Board determines that the collection of any tax or any amount of tax required to be collected and paid under this Article will be jeopardized by delay, the Administrator shall make an assessment of the tax or amount of tax required to be collected and shall mail or issue a notice of such assessment to the taxpayer together with a demand for immediate payment of the tax or of the deficiency in tax declared to be in jeopardy including penalties and interest. In the case of a current period, for which the tax is in jeopardy, the Administrator may declare the taxable period of the taxpayer immediately terminated and shall cause notice of such finding and declaration to be mailed or issued to the taxpayer together with a demand for immediate payment of the tax based on the period declared terminated and such tax shall be immediately due and payable, whether or not the terms otherwise allowed by this Article for filing a return and paying the tax has expired.

Sec. 30-311. - Erroneous assessment: notices and hearings in event of sealing of vending machines or seizure of contraband property.

(a) Any person assessed by the Board with a cigarettes tax, penalties and interest or any person whose cigarettes, vending machines and other property have been sealed or seized under processes of this Article, who has been aggrieved by such assessment, seizure or sealing may file a request for a hearing before the Administrator for the Board for a correction of such assessment and the return of such property seized or sealed.

(b) Where holders of property interest in cigarettes, vending machines or other property are known at time of seizure or sealing, notice of seizure or sealing shall be sent to them by certified mail within twenty-four hours. Where such holders of property interests are unknown at time of seizure or sealing, it shall be sufficient notice to such

unknown interest holders to post such notice to a door or wall of the room or building which contained such seized or sealed property. Any such notice of seizure or sealing shall include procedures for an administrative hearing for return of such property seized or sealed and an opportunity to assert affirmative defenses.

(c) Such hearing shall be requested in writing within ten days of the notice of such assessment, seizure or sealing and the hearing request shall set forth the reasons why said tax, penalties and interest, cigarettes, vending machines or other property should be returned or released. Within five days after receipt of such hearing request the Administrator shall notify the petitioner by certified mail of a date and time for the informal presentation of evidence at a hearing to be held within fifteen days of the date notification is mailed. Any such request for hearing shall be denied if the assessed tax, penalties and interest has not been paid as required or if the request is received more than ten days from first notice to the petitioner of such seizure or sealing. Within five days after the hearing, the Administrator shall notify the petitioner, by registered mail, whether his request for a correction has been granted or refused.

(d) Appropriate relief shall be given by the Administrator if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent at the time said cigarettes, vending machines or other property were seized or sealed or that petitioner was authorized to possess such untaxed cigarettes. If the Administrator is satisfied that the tax was erroneously assessed, the Administrator shall refund the amount erroneously assessed together with any interest and penalties paid thereon and shall return any cigarettes, vending machines or other property seized or sealed to the petitioner. Any petitioner who is dissatisfied with the written decision of the Board may within thirty days of the date of such decision, appeal such decision to the appropriate Court in the jurisdiction where the seizure or sealing occurred.

Sec. 30-312. - Disposal of seized property.

Any seized and confiscated cigarettes, vending machines or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the Board after any petitioner has exhausted all administrative appeal procedures. No credit from any sale of cigarettes, vending machines, or other property seized shall be allowed toward any tax and penalties assessed.

Sec. 30-313. - Extensions.

The Administrator, upon a finding of good cause may grant an extension of time to file a tax report upon written application for a period not exceeding thirty days. Except as hereinafter provided, no interest or penalty shall be charged, assessed or collected by reason of the granting of such an extension.

Sec. 30-314. - Penalty for violation of article.

Any person violating any of the provisions of this Article shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$2,500.00 or imprisonment for not more than twelve months or by both such fine and imprisonment. Such fine and/or imprisonment shall not relieve any such person from the payment of any tax, penalty or interest imposed by this Article.

Sec. 30-315. - Each violation a separate offense.

The sale of any quantity of cigarettes upon which the CBRCTB tax stamp has not been affixed or the proper jurisdictional tax has not been paid shall be and constitute a separate violation; and the use, possession, storage or transportation of more than six cartons (sixty packages) of cigarettes upon which the CBRCTB tax stamp has not been affixed or the proper jurisdictional tax has not been paid shall be and constitute a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense. Each continuing day of violation shall be deemed to constitute a separate offense.

Sec. 30-316. - Severability.

If any section, phrase, or part of this Article should for any reason be held invalid by a Court of competent jurisdiction, such decision shall not affect the remainder of the Article; and every remaining section, clause, phrase or part thereof shall continue in full force and effect.

AGENDA: November 12, 2025 Regular Meeting

ITEM #10:

Request from Health Department – Local Carryover Funds

ACTION REQUESTED:

A request has been received from the Health Department to allow them to keep surplus FY25 local funds in the amount of \$10,874.83.

ATTACHMENTS:

- Email from Brenden Rivenbark

From: [Seay, Vivian \(KQCO\)](#)
To: [Ammons, Tina \(KQCO\)](#)
Subject: Fwd: *EXTERNAL SENDER* Re: Meeting Follow Up
Date: Monday, October 20, 2025 1:51:11 PM

For the November agenda. Oops!

Vivian R. Seay
County Administrator | County Attorney
King and Queen County, Virginia

Begin forwarded message:

From: "Rivenbark, Brenden (VDH)" <brenden.rivenbark@vdh.virginia.gov>
Date: October 20, 2025 at 12:06:24 PM EDT
To: "Seay, Vivian (KQCO)" <vseay@kingandqueenco.net>
Subject: *EXTERNAL SENDER* **Re: Meeting Follow Up**

Good afternoon Vivian!

I hope you're doing well and having a great Fall! I wanted to follow up and see if there were any questions or concerns regarding this carry forward request. Have a great week!

Brenden Rivenbark
District Director
Three Rivers Health District

(804) 382 - 9391
brenden.rivenbark@vdh.virginia.gov
www.vdh.virginia.gov/three-rivers/



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From: Rivenbark, Brenden (VDH) <brenden.rivenbark@vdh.virginia.gov>
Sent: Thursday, August 28, 2025 12:07 PM
To: Seay Vivian <vseay@kingandqueenco.net>
Subject: Meeting Follow Up

Hello Vivian!

As always, it was a pleasure to sit down with you last week and to see you yesterday, and I hope you're looking forward to the holiday weekend! In follow up to our discussion, I wanted to put into writing the Three Rivers Health District's carry-forward request for Fiscal Year 2026:

The Three Rivers Health District is seeking approval from all of our local government boards to carry-forward our surpluses from Fiscal Year 2025 into our current year's budget. For additional context, the health department realized a surplus as a result of agency-wide holds on recruitment and spending following federal funding issues in the Spring in addition to budgeted expenses not hitting the agency or health departments in the previous fiscal year. In the case of King & Queen County, the request is in the amount of \$10,874.83. Please advise, this would not change the amount of funding allocated to the health department from the county as approved by the Board earlier this year, rather we would leverage the funds for to pay for expenses that the state did not hit the Health Department for in FY25 (mainly IT and rent) as opposed to issuing a refund check back to the County at

this time.

Please let me know if your Board has any questions related to this request or other Health Department activities!

Brenden

Brenden Rivenbark

District Director

Three Rivers Health District

(804) 382 - 9391

brenden.rivenbark@vdh.virginia.gov

www.vdh.virginia.gov/three-rivers/



**Three Rivers Health
District**

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AGENDA: November 12, 2025 Regular Meeting

ITEM #11:

Adoption of FY2027 Budget Calendar

ACTION REQUESTED:

Approval of the budget calendar setting deadlines and meeting dates for the upcoming budget process.

ATTACHMENTS:

- Draft calendar

***KING AND QUEEN COUNTY
FISCAL YEAR 2026-2027 BUDGET CALENDAR***



December 12, 2025	Budget request packets and instructions are issued to departments and agencies by the Director of Finance.
January 16, 2026	Deadline for submission of budget requests to the Director of Finance.
No later than January 30, 2026	County Administrator will provide Board with electronic copies of budget request submissions.
February 9, 2026 Regular Meeting	Board receives presentations from Outside Agencies
February 16, 2026 Special Meeting	Board budget work session
February 23, 2026 Work Session	Board receives presentations from County departments and School Division.
March 9, 2026 Regular Meeting	Presentation of County Administrator's proposed budget
March 16, 2026 Special Meeting	Board budget work session
March 23, 2026 Work Session	Board budget work session. Board consensus for advertisement of budget and tax rates prior to public hearing.
March 27, 2026	Budget synopsis and proposed tax rates submitted to the Tidewater Review, Rappahannock Times, and Country Courier. Advertisement date(s): April 1, April 8.
April 20, 2026 Special Meeting	Public Hearing on budget and tax rates
April 27, 2026 Work Session	Adopt FY2027 Budget and 2026 Tax Rates

This calendar is for planning purposes and is subject to change at any time at the direction of the Board of Supervisors

AGENDA: November 12, 2025 Regular Meeting

ITEM #12:

Appointments and Reappointments

ACTION REQUESTED:

- Planning Commission – Newtown District – Steven Hendrickson has resigned. A new appointment is needed to fill his unexpired term ending 12/31/2027

Upcoming Appointments:

- DSS Advisory Board – Bette Albert, St. Stephens Church District – Ms. Albert's term expires December 31, 2025 and she is not eligible to be reappointed.
- Planning Commission – St. Stephens Church – Comer Jackson's term expires on 12/31/2025
- Economic Development Authority – At Large – Pam Ashley's term expires 12/31/2025
- Board of Zoning Appeals – St. Stephens Church – Bruce Taylor's term expires December 14, 2025. He is willing to continue to serve if recommended for reappointment. (new term would expire December 31, 2030)
- Planning Commission – Shanghai District – David Campbell's term expires December 31, 2025. He is willing to continue to serve if reappointed.

ATTACHMENTS:

- None

AGENDA: November 12, 2025 Regular Meeting

ITEM #13:

County Administrator Comments

ACTION REQUESTED:

None

ATTACHMENTS:

- None

AGENDA: November 12, 2025 Regular Meeting

ITEM #14:

Board of Supervisor's Comments

ACTION REQUESTED:

None

ATTACHMENTS:

- None

AGENDA: November 12, 2025 Regular Meeting

ITEM #15:

Adjourn Meeting

ACTION REQUESTED:

A motion is needed to adjourn to **Monday, December 8, 2025, at 7:00 p.m.**, 242 Allen's Circle, King and Queen Court House, Virginia, First Floor Courtroom.

ATTACHMENTS:

- None