
King and Queen County
Board of Supervisors Regular Meeting

Wednesday, November 12, 2025

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.

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

Before proceeding with the agenda Mr. Berry addressed the public stating that the Board was advised that there were rumors circulating that the Board would be approving a data center to be located on the property owned by the EDA on Canterbury Road. He assured those present that this was indeed just a rumor. That is not an item on the agenda for tonight and that no such applications have been received, nor has the county been approached about a project there or anywhere else in the county.

APPROVAL AND SIGNING OF THE SEPTEMBER 15, 2025 AND SEPTEMBER 22, 2025 AND OCTOBER 14, 2025 MINUTES OF THE BOARD

A motion was made by Mr. Simpkins and seconded by Ms. Norman approving the September 15, 2025 minutes of the Board.

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

A motion was made by Ms. Simpkins and seconded by Ms. Billups approving the September 22, 2025 minutes of the Board.

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

A motion was made by Mr. Simpkins and seconded by Ms. Norman approving the October 14, 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. Norman and seconded by Ms. Alsop approving the November 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. Billups approving surplus of the 2016 Chevrolet Impala assigned to the Sheriff's Office (VIN ending 3202).

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

LEGISLATIVE UPDATE – KEITH HODGES

Delegate Hodges was unavailable. Staff will reach out to reschedule again.

PUBLIC COMMENT PERIOD

Herman Updike, St. Stephens Church District – Expressed concern over the rumor about a data center coming to the Canterbury Road property. He also asked if there were plans to have one located anywhere else in the county.

Bette Albert, St. Stephens Church District – She feels that the issue of conditional use permits for solar facilities should be handled separately from data centers.

Martha Hart, Buena Vista District – Expressed concern that public notices are placed in the Tidewater Review, Rappahannock Time and Country Courier. Not all citizens receive these papers. She further asked the Board and the Planning Commission to carefully consider that ordinances related to energy generation facilities. With careful and thoughtful planning and conditions they can offer benefits such as employment opportunities and revenue. They should complement, not replace, agriculture uses and nature of county. The CUP (conditional use permit) process is designed to ensure what is done is best for King and Queen is done. It is important not to dismiss it without thought. She feels the county is not there yet in development and that doing so now could be a slippery slope.

Ann Ryland Glubick, St. Stephens Church District – Noted that she attended the Planning Commission meeting were these items (solar facilities and data centers) were discussed . She

feels that everyone is working hard and trying to understand what is coming. No one is an expert, but it seems to be premature to recommend CUP process without metrics such as water usage, noise levels, etc. before deciding. She also asked if public notices could be sent out through Regroup like other notifications of happenings in the county.

Freddie Byrd, Stevensville District – Mr. Byrd asked the following questions:

- Who is the Chairman of the EDA?
- Who is responsible for postings on the website?
- When was the last audit of county roads?
- Who chose the members of the KQES subcommittee and how does someone get appointed?
- Where does the funding come from for the KQES subcommittee?
- Who has control over School Funds?
- What is the structure of authority for the County?

*Mr. Byrd was reminded by Mr. Berry that the Board does not answer questions during comment period, and he should reach out to Board members and staff regarding his questions.

Mr. Byrd further stated that in the future citizens need to make sure they have ample choices when selecting leaders.

Charles Tompson, St. Stephens Church District – Wanted to know why the minutes of all boards and commissions are not updated on the website in a timely manner (he read the last posted minutes date of all boards and commissions on the county website). He stated that there is no trust or transparency from the board. He stated that meetings are recorded but that the minutes are a shortened version of what is said and are often inaccurate. Why are quarterly reports made by departments not listed in the minutes? Why are the meetings not broadcast? Please explain why citizens who are unable to attend cannot have this?

Brenda Jackson, property owner in St. Stephens Church District – Stated that she came tonight because her phone was “blowing up” over the rumors about a data center on Canterbury Road property so she came to represent her family that owns property in the area. How did this rumor get started? She is not for or against development. She is in favor of growth but perhaps the board should consider better areas in the middle of nowhere. She also took the opportunity to give an update on Bradley Market (convenience store located at the intersection of Rt. 360 and Rt. 14 at St. Stephens Church). They have negotiated a new lease with the tenant and have made a significant investment in renovation and improvement of the site. They will be selling gas again once the renovations are complete.

Charles Tompson, St. Stephens Church District – Feels that it is ridiculous that the county hasn’t had a meeting of all the committees to allow for public input. This needs to be done in order to be transparent.

QUARTERLY REPORTS

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

1. Brenden Rivenbark, Health Department
2. Linda Cooke, Social Services
3. Dr. Carol Carter, School Division
4. Community Development (unable to attend, sent report in advance)
5. Cooperative Extension (unable to attend, sent report in advance)
6. Kristy Creech, General Registrar

APPROVAL OF ZONING TEXT AMENDMENT ZA24-02

Chairman Berry advised that this item will be deferred to the November workshop meeting and be placed on the December regular meeting agenda for approval.

APPROVAL OF ORDINANCE AMENDMENTS

Ms. Seay advised that all of the ordinance amendments have been brought for the either by staff or board members. They have been discussed at meetings over the last several months and notice of advertisement has been made for all of them.

A motion was made by Ms. Norman and seconded by Ms. Alsop to approve the following amendment to the Building Fee Schedule:

**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, is hereby amended and restated, **effective January 1, 2026**, as set forth on the attached **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.

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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

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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
 - (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

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- (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
 - 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

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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
 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.

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 to approve the following amendment to the Elderly and Disabled Tax Credit Ordinance with the addition of section changing the exemption limit from \$500 to \$1,000 :

**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 are hereby amended and restated, **effective January 1, 2026**, as set forth on the attached **Exhibit A**.

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 and the following sections 30-44, 30-45, 30-46, 30-47, 30-48, 30-50 and 30-51.

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- (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:

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

(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 permanently 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.

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

- (a) When the combined net financial worth at December 31 of the immediately preceding calendar year of all owners of the dwelling who use it as their principal residence exceeds \$60,000, 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.
- (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.

(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 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 residing in the dwelling on the real estate as their principal residence; and
 - (3) 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 total combined income from all sources of all 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 Sec. 30-43.
- (b) Once a taxpayer is determined to be eligible for the real estate tax exemption pursuant to Sec. 30-43, the 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 certification statement that no information contained on the last preceding application, affidavit, or written statement has changed so as to make the taxpayer no longer eligible for the real estate tax exemption to which his section applies.
- (c) If the applicant for exemption is under 65 years of age, the application, affidavit, or written statement shall be accompanied by 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 that such person is permanently and totally disabled, as defined in Va. Code § 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 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.

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 due to changes in income, financial net worth, ownership of property, or other factors occurring during the taxable year for which the application, affidavit, or written statement is filed shall receive the exemption for that portion of the year during which the taxpayer met all criteria for the said exemption 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 of the 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 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)

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 approving the amendment to the Vehicle License Ordinance as follows:

**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**.

EXHIBIT A

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, as defined in Va. Code § 46.2-752, is in King and Queen County as of January 1 of each calendar year.
- (b) On each motorcycle or vehicle of the like design to which this article is applicable, there shall be a license fee of \$10.00 per annum; on each other motor vehicle to which this article is applicable, there shall be a license fee of \$25.00 per annum. Notwithstanding the foregoing, the amount of the license fee of tax imposed by the County on any motor vehicle, motorcycle, or vehicle of like design shall not be greater than the annual or one-year fee imposed by the Commonwealth on the motor vehicle.
- (c) No vehicle subject to this Article IV shall be locally licensed until all personal property taxes on the vehicle 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 Department of Motor Vehicles.
- (d) The Commissioner of the Revenue shall deliver to the Treasurer on or before September 1st of each calendar year all information necessary for the Treasurer 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))

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.

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 vehicle owned by any member of a King and Queen County volunteer rescue squad or member of a King and Queen County volunteer fire department used regularly to respond to calls, provided, that such member of a King and Queen County volunteer rescue squad or King and Queen County volunteer fire department shall furnish the Commissioner of the Revenue, or other assessing officer, at a time established by the Commissioner of the Revenue, with a certification, signed by the chief or head of the volunteer organization, that such volunteer is a member of a King and Queen County volunteer rescue squad or King and Queen County volunteer fire department who regularly responds to calls and the vehicle is owned by such member.
- (b) Vehicles owned by persons, or their surviving spouses, qualified to receive special license plates under Va. Code § 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, the vehicle license fee shall be due on or before December 5 of each year.

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

Sec. 30-134. License decals

Beginning on January 1, 2008, the County will no longer issue vehicle license decals, and display of any King and Queen County decal will not be required for any vehicle that is subject to the annual vehicle license fee prescribed by this 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 vehicle subject to this Article IV 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. 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.

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

PUBLIC HEARING – ADOPTION OF CIGARETTE TAX ORDINANCE

Ms. Seay provided background information and proof of publication of the proposed ordinance.

Chairman Berry opened the public hearing asking anyone wishing to speak to please state their name, district in which they reside and to please limit comments to three to five minutes.

No comments were received.

Chairman Berry closed the public hearing.

Mr. Simpkins noted that he had done a little bit of research since he was concerned that this may place more work on the local businesses. He discovered that the businesses already must mark packaging for state tax and this would be a dual stamp, so they are already doing this work. They also must maintain and submit records for state collection and same reporting can be used for this. He also noted that the only nearby counties that he could find that don't already have this ordinance are Caroling and Hanover.

A motion was made by Ms. Alsop and seconded by Ms. Billups to adopt the following cigarette tax ordinance being effective May 1, 2026:

**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.

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 or 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.

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

NAYS: NONE

REQUEST FROM HEALTH DEPARTMENT – LOCAL FUNDS CARRYOVER

Brenden Rivenbark with the Three Rivers Health Department was present to ask for the health department be allowed to retain carryover FY2025 funds in the amount of \$10,874.83. These funds will be used to offset payments of FY25 expenses that could not be recognized in the proper fiscal year as well as possible additional expenses in FY26.

A motion was made by Ms. Norman and seconded by Ms. Billups to approve the request for carryover funds in the amount of \$10,874.83 by the health department.

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

NAYS: NONE

ADOPTION OF FY2027 BUDGET CALENDAR

A motion was made by Ms. Norman and seconded by Mr. Simpkins to adopt the following calendar for the FY2027 budget process:

***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

APPOINTMENTS AND REAPPOINTMENTS TO BOARDS AND COMMISSIONS

A motion was made by Ms. Alsop and seconded by Ms. Norman to Robert Shackelford to the Planning Commission serving the Newtown District to fill the unexpired term of Stephen Hendrickson ending December 31, 2027.

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 reappoint Comer Jackson to the Planning Commission serving the St. Stephens Church District for a term ending 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 Mr. Berry and seconded by Ms. Norman to reappoint Pamela Ashley to the Economic Development Authority as an At Large member for a 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 Mr. Simpkins and seconded by Ms. Billups to recommend reappointment of Bruce Taylor to the Board of Zoning Appeals for a term ending December 31, 2030.

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 David Campbell to the Planning Commission serving the Shanghai District for a term ending 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 advised that the ridership numbers for the dedicated King and Queen bus through Bay Transit for October 2025 increased 171% over October 2024. There were a total of 288 rides.

BOARD MEMBER COMMENTS

Ms. Alsop had the following comments:

- Thanked everyone for coming.

- Noted that she and several other members just returned from the annual VACO conference. It was very intensive with very good trainings and session. She was appointed to be the Region 2 representative on the board.
- Advised that the Newtown District is a little different from the other districts. There are many citizens who are dependent on the federal government not just for services but as federal workers and retired federal workers. The federal shutdown has been a nightmare for many people who need help who have never had to ask for help before. She also commented that it was very shameful that the federal government was sending out \$0 paychecks, it is just a disgrace. Think about and pray for all families affected.
- Wished everyone a Happy Thanksgiving.

Mr. Simpkins had the following comments:

- Thanked everyone for coming and for the reports.
- Congratulations to Ms. Billups and Ms. Norman for completing the Supervisor Certification Course.
- Commented on the issue raised regarding hearing notices. The county has legal requirement to advertise in the newspapers but thinks staff should investigate sending out something through Regroup as well.
- Asked that citizens called their supervisors when they have questions or concerns about issues.
- Wished everyone a safe trip home and hoped to see them next month.

Ms. Billups had the following comments:

- Thanked everyone for coming.
- Thanked Mr. Simpkins for recognition of the VACO certification. It has been good learning what can legally do and not do. She learned a lot in the course and at the VACO conference.
- She is shocked at how fast misinformation spreads. She welcomes ideas on ways to be more transparent. The Board is working diligently to serve the citizens in the best way possible. If you have questions, contact your representative. Please give the Board grace and know that they are working very hard.
- Noted that she is experiencing problems with Verizon and is not always able to receive calls so please text or email her.

Ms. Norman had the following comments:

- Thanked everyone for coming and expressed that everyone would not be here if they didn't love the county and want what is best for it.
- She is grateful that she was able to attend the VACO conference and take the certification course.
- Congratulated Ms. Alsop on being appointed to the VACO board.
- Be careful going home and thank for coming.

Mr. Berry had the following comments:

- Noted that he wanted to be transparent about the rules for public comment period. It is not for speaking about items on the agenda that there is a public hearing for.
- Expressed that social media can be very good and very bad, please be careful believing what is on there.
- He is planning to have another town hall meeting in the future.
- Walkerton Fire Department is having their Brunswick Stew sale in December, please support the local volunteer agencies.
- He also attended the VACO conference and it was very informative. If members don't go out and represent the rural counties Fairfax, Loudon and Chesterfield will get everything. We need to participate and fight for rural counties. He thanked Ms. Alsop for representing VACO Region 2.
- He spoke with a representative of VDOT about the tree trimming and the condition of Route 14. He reminded everyone that the county doesn't get much say in how VDOT functions outside of the six year plans which are for unpaved roads.
- Commented that the Virginia budget outlook is strong but that there are still many unfunded mandates that are passed down to localities every year.
- Invited everyone to the Walker Hall dedication on Saturday at 10:30 followed by The Nutcracker at 11:00.
- Reminded everyone that if you have questions about issues related to the county to reach out to your board member and if you have concerns related to the school division to reach out to your school board member.
- Noted that when it comes to economic development and businesses, the board needs to weigh every potential development on its own merit.

IT IS ORDERED THAT THE BOARD BE ADJOURNED:

A motion was made by Ms. Billups and seconded by Ms. Alsop to adjourn the meeting to Monday, November 24, 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