



Dinwiddie County Attorney's Office

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MEMORANDUM

TO: Board of Supervisors of Dinwiddie County, Virginia

CC: W. Kevin Massengill, County Administrator
Tyler Southall, County Attorney

FROM: Michael Drewry, Assistant County Attorney

DATE: February 4, 2020

SUBJECT: Tax Map #80-108 & 108A, 19915 Manson Church Road, McKenney, VA
Taxes, penalties and interest deemed paid.
Transfer to §501-C-3 Organization

BACKGROUND

Va. Code § 58.1-3970.2 allows a county to deem paid in full all accumulated taxes, penalties, interest, and other costs on tax delinquent property, in exchange for the conveyance of the property by the owner to an entity that is a § 501-C-3 organization that builds and revitalizes affordable housing for low-income families. The referenced property has to be declared blighted by the local building official.

The subject property is located at 19915 Manson Church Rd., McKenney, Va. The property is currently owned by and the residence of Roberta and Larry Wilkins. The Wilkins qualify, but have not taken advantage of, the real estate tax exemption for the elderly. Present delinquent taxes are approximately the following: Taxes \$5,322.37; Interest and Penalties \$6,075.01; Attorney collection fees \$7,921.00; Total of \$19,318.38.

The Wilkins have agreed to transfer the property to the Southside Outreach Group, Inc. which is a qualifying § 501-C-3 organization. The Wilkins and Southside Outreach have agreed to a memorandum of understanding in which Southside Outreach agrees to accept the property and revitalize the property to include a new home. This transfer is contingent upon the county instructing the County Treasurer to deem the taxes, interest, and penalties to be paid in full. The County Building Inspector, Jerry Perkinson has declared the property to be blighted. The County Treasurer has also declared the property to be a tax delinquent property.

ACTION ITEM

We recommend approval of the following resolution.

BE IT RESOLVED, that the Board of Supervisors of Dinwiddie County, Virginia does hereby authorize the County Treasurer, Jennifer Perkins, to deem paid in full all accumulated taxes,

penalties, interest, and to pay all outstanding costs associated with the properties designated as Tax Map Nos. 80-108 and 80-108A located at 19915 Manson Church Road, McKenney, Va. in exchange for the conveyance of the referenced properties by the owners to Southside Outreach Group, Inc., a Section 501-C-3 organization.

Attachments