SCOTT

VIRGINIA

At a meeting of the Scott County Board of Supervisors begun and held in the Supervisors' meeting room located at the Community Services Building in Gate City, Virginia on Wednesday the 5th day of November, 2025 at 9:00 a.m.

PRESENT:	Darrel W. Jeter L. Michele Glover – Vice-Chairman Eddie N. Skeen Michael K. Brickey Danny M. Casteel Christopher S. Maness – Chairman Stefanie C. Addington.
ABSENT:	None.

Chairman Christopher S. Maness called the meeting to order.

Supervisor Michael K. Brickey gave the invocation and led the Pledge of Allegiance.

On a motion by Darrel W. Jeter, duly seconded by Danny M. Casteel, this Board hereby agrees to add property management at Pioneer Center and Keith Memorial Park to item 9 d - New Business.

Voting aye:	Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey, Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.
Voting nay:	None.

On a motion by Eddie N. Skeen, duly seconded by Danny M. Casteel, this Board hereby agrees to add update on tax collections to Item 9 e – New Business.

Voting aye:	Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey, Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.
Voting nay:	None.

On a motion by Stefanie C. Addington, duly seconded by L. Michele Glover, this Board hereby amends the agenda by adding property management of Pioneer Center and Keith Memorial Park to Item 9 d – New Business and Commissioner update on tax collections to Item 9 e – New Business.

Voting aye:	Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey, Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.
Voting nay:	None.

Supervisor Eddie Skeen inquired about the Board responding to comments made during Citizen Expression

Chairman Maness replied that can be done during Item 15 - Board of Supervisors comments

On a motion by L. Michele Glover, duly seconded by Danny M. Casteel, this Board hereby approves the June 30, 2025 minutes.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey, Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

On a motion by Darrel W. Jeter, duly seconded by Danny M. Casteel, this Board hereby approves the October 5, 2025 minutes.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey, Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

Chairman Chris Maness opened Citizen Expression Period to receive public comments.

Oncology Nurse Megan Smith addressed the Board about the alarming number of pediatric cancer patients in Scott County. She reported that a total of 13 children have cancer in Scott County. There is community concern with research delays; therefore, some are looking to outside sources for help. Ms. Smith gave some statistics regarding the rare types of cancer children have in Scott County being 1.38 per 100,000, 1.8 per 100,000, and a super rare case being four in one million children. Also, she noted a liver cancer case that is less than one percent of all liver cancers in the United States. Ms. Smith went on to say that it is not if another child is diagnosed but when another child will be diagnosed. Ms. Smith pointed out that any type of childhood cancer is less than four in 400,000. There are less than 4,000 children in Scott County and 13 pediatric cancer cases.

Chairman Maness inquired about geographic clusters.

Ms. Smith replied that Duffield, Rye Cove, and Fort Blackmore areas have seen the most cases. She went on to say that the rarity of these types of cancers is mind-blowing. Ms. Smith noted that the water and schools are being tested and radon has been discussed. Thirteen cancer cases in the last two years is astronomical.

Chairman Maness stated that he is concerned about radon, and he pointed out that free radon testing kits are available.

Chairman Maness appointed Supervisor At-Large Stefanie Addington to serve as a point of contact regarding the pediatric cancer cases in Scott County. He urged Ms. Smith to reach out to Ms. Addington.

County Administrator Josh Wilson pointed out that LENOWISCO had reached out to the Health Department. The Health Department surveyed families and turned the information over to the cancer registry. Mr. Wilson requested that he be informed of any new cases to pass along to LENWOISCO.

Supervisor Danny Casteel inquired about cases in surrounding counties.

Ms. Smith replied that there are none like Scott County in surrounding counties, but she has not checked with Tennessee.

The Board expressed appreciation to Ms. Smith for attending the meeting.

David Musick with Hiltons Fire Department noted that a sub-station has been built in Boozy Creek. Mr. Musick pointed out all the donations and volunteer man-hours that made this possible. Mr. Musick addressed the cost of equipment, trucks, and turn-out gear, and requested that the Board keep them in mind during budget session. Also, he invited everyone to attend a celebration event in Boozy Creek. Dale Sanders, Jimmy Singleton, and Larry Musick were also in attendance.

Peggy Tyus from Snowflake addressed maintenance of all dirt roads in Scott County. She went on to say that Virginia Department of Transportation has done a lot of maintenance, and she appreciates that. She addressed the Riverside Property in Scott County and requested that Snowflake Road remain on the Six Year Plan.

Bobbie Powers of Dungannon addressed the Board on behalf of Appalachian Citizens for Community Efficiency. She stated that she is here to address a critical issue affecting Scott County taxpayers being the funding of Tennessee students attending schools in Scott County tuition free without any formal agreement to share costs. Ms. Powers went on to say that she filed a Petition for Declaratory Judgement and Injunctive Relief in Scott County Circuit Court to clarify whether this practice is lawful. She went on to say that it is not about politics. It is about accountability and transparency. Ms. Powers stated if the Board believes it has acted correctly, now is the time to show it through openness because continued resistance to simple information will not look favorable in court. Ms. Powers pointed out that she requested documents through FOIA. Every question was met with the Board of Supervisors has no documents responsive to this request. She pointed out that Michael Brickey publicly stated that they used to require a cross-border agreement to send students back and forth, and that he knew of no such agreement now. Also, Stefanie Addington publicly stated that 14 percent of school funding comes from the county, and 84 percent from the state. Ms. Powers stated that both comments directly answered her FOIA questions, yet they were excluded from the official response. In addition, County Attorney Sally Kegley either did not recall or did not research these statements. Ms. Powers went on to say that the Board does not fully understand what it contributes from taxpayer funds, or does not fully understand the legality of its actions, or there is a reluctance to engage truthfully with citizen inquiries. She went on to clarify the funding mechanics. Ms. Powers noted that state and federal funds follow the student to the school actually attended. In the case of Tennessee students attending Scott County schools, Virginia receives the per-pupil funding, not Tennessee. County taxpayers are contributing 14 percent locally. However, the concern is that these local funds are being spent without a clear legal basis which could still constitute a slush fund in the sense of discretionary or unauthorized use of taxpayer money especially given the lack of transparency and evasion of FOIA requests. In addition, Tennessee residents may be paying property taxes on these students at home, yet the state and federal funding for education follows the students to Virginia. Ms. Powers went on to say that this creates a potential double burden. Local Virginia taxpayers are fully funding students while out-of-state families may also be contributing locally without any reciprocal benefit. Ms. Powers stated that historically, Virginia courts have recognized that taxpayers may be entitled to recover funds when local taxes are levied unlawfully or without legal authority. She gave an example. In Alderson V. County of Alleghany, 266 Va. 333 (2003), Va. Code 58.1-3984, the same principle applies here –

unlawful taxation or expenditure, even if unintended, must be corrected when brought to light. This demonstrates that transparency and proper accounting are not just prudent – they are legally required. Ms. Powers pointed out that, while the court ultimately decides the legality of tuition-free enrollment of nonresident students, she respectfully urged the Board of Supervisors to allocate and account local education funding based solely on the count of Virginia resident students. She went on to say that publishing clear, factual information on contributions would demonstrate good faith and transparency which would look favorably to the court. Ms. Powers stated that the Virginia and Tennessee Attorneys General and state auditors have been notified of the pending judicial review, and it would be wise for the Board to consult outside counsel and ensure compliance before the court compels disclosure. Ms. Powers concluded that Scott County citizens deserve to know where their tax dollars go, and they deserve assurance that funds are being used lawfully and transparently.

Myron Fields from the Cove Creek area of Stanlytown addressed the board. He reported that the flood in 1977 carved new channels in the creek, eroded farm land, and threatened structures. He went on to say that we needed help in 1977 and help came. The government came in and channeled the creek from the mountains to the river. Over the years, this has eroded back into the creek, and the channel is full again threatening homes and property. The creek needs to cleaned out again. Mr. Fields stated that no one has paid attention to it; therefore, he and Supervisor Casteel tried to contact various agencies for help, but everyone responded that their hands were tied. Mr. Fields stated that he had been in contact with the offices of Terry Kilgore and Morgan Griffith but has not heard anything from them. Mr. Fields spoke about several homes and property affected by this. He went on to say that the creek is level with the road in some areas. Mr. Fields requested help from the Board of Supervisors.

Supervisor Danny Casteel pointed out that nothing has been done on Stony Creek even though a man died.

Greg Johnson from Stanlytown spoke about his mother's property at Cove Creek. He went on to say that she has lost an acre of land from creek erosion. Mr. Johnson spoke about a creek ford that has been washed out and getting worse which is preventing anyone from crossing the creek. He pointed out that there is a hayfield across the creek, and it affects power and telephone companies from getting across the creek to do their job. He noted that Supervisor Casteel looked at the situation.

The Board discussed sending a letter to the Army Corp of Engineers.

Supervisor Casteel suggested contacting the Governor.

Supervisor Brickey inquired about the role of the Environmental Protection Agency. He recalled the Board being told that rock or nothing else can be removed from Stony Creek. He inquired about that being a problem with this situation.

Mr. Fields replied not in this case. The Army Corp of Engineers classifies Cove Creek as an intermittent stream. It was dry all summer and a perfect time to work on the creek. He pointed out that there were no live organisms in the creek when it was dry.

Supervisor Michele Glover asked if Mr. Fields has contacted the Department of Environmental Quality or Virginia Marine Research Commission.

Mr. Fields replied that he did not think so.

Chairman Maness suggested sending a letter to all the organizations to get help.

Josh Wilson stated that Mr. Dingus may have more background on it. FEMA did come out and looked at it. Also, the state looked at it. He pointed out a meeting with them tomorrow.

Mr. Dingus stated that we may have more information tomorrow.

Mr. Wilson pointed out that he will ask questions about how to go forward with getting this corrected. Mr. Wilson stated that he contacted the Army Corp of Engineers by email and will follow-up.

Junior Jennings from Mabe Stanleytown Road addressed the Board concerned about trees in the creek and erosion. He noted that his bridge has been washed out two times. He went on to say that the creek is dry at this time.

Chairman Maness replied that the Board would see what comes out of the meeting tomorrow and try to get something done.

Supervisor Casteel offered to come out and look at the property Mr. Jennings spoke about.

Gary Baker from Boozy Creek expressed appreciation for the fire department sub-station in Boozy Creek. He spoke about Virginia Department of Transportation paving from Boohers Chapel Lane to Oakland, and he thanked Eddie Skeen for helping with that. In addition, he thanked Eddie Skeen for assisting Wilma Blessing with getting her road fixed. Mr. Baker thanked Ms. Smith for speaking about the pediatric cancer cases in Scott County. He noted that one of the children is his niece and requested prayer for her. Mr. Baker went on to say there is something going on in this county, and it needs to be resolved. He asked the Board to think about the effects on Scott County if the Department of Education is dismantled.

Hearing no further comments, Chairman Maness closed Citizen Expression Period.

Supervisor Eddie Skeen inquired about the County Attorney reviewing the code violations mentioned by Bobbie Powers during Citizen Expression.

Ms. Kegley replied that she responded to Ms. Powers in writing.

Supervisor Skeen requested that Ms. Kegley share that with the public.

Ms. Kegley replied that she is not prepared at this time but maybe later in the meeting.

Chairman Maness inquired about Ms. Kegley bringing that up during her section of the meeting.

Ms. Kegley stated that it is public information, and she can share what was shared in our response to Ms. Powers' request. Ms. Kegley stated that she is aware that a Declaratory Judgement and Injunction has been filed. It might be more proper to not talk about it right now because it will be before a judge, and those questions will get addressed there. That is where we should leave it for now.

Mr. Skeen inquired about the Attorney General giving an opinion.

Ms. Kegley stated that a request can be made to the Attorney General. She noted that a request was made to the Department of Education, but she has not heard back. Ms. Kegley stated that she thought about an Attorney General's opinion but has not moved to that step yet. Now, this will have to be addressed through the Declaratory Judgement.

Supervisor Darrel Jeter inquired about Ms. Powers taking her questions before the school board instead of the Board of Supervisors.

Ms. Kegley replied yes. She noted that they will have to take the lead on the filing in Circuit Court because most of those questions are for them to answer.

Supervisor Skeen stated that it pertains to taxes, and the School Board does not have anything to do with taxes.

Ms. Kegley questioned Supervisor Skeen having a specific question about that.

Supervisor Skeen stated that he can look at it during the break.

Chairman Maness stated that it his understanding that it is the discretion of the School Board.

Supervisor Darrel Jeter pointed out that the School Board made the decision to let Tennessee students attend Scott County schools. He went on to say that it is not this board that made that decision. He went on to say that this Board tried to change that before and could not do anything about it. Supervisor Jeter stated that is where Ms. Powers needs to take most of her questions.

Supervisor Eddie Skeen stated that she did. The School Board received the same thing as the Board of Supervisors. It was forwarded by the County Attorney.

County Attorney Sally Kegley stated that it was forwarded by her to the School Board. Ms. Kegley stated that she spoke with Ms. Powers this morning about sending her questions to the School Board.

Supervisor Danny Casteel stated that he does not think the School Board should make that decision. The Board of Supervisors should make that decision. Everyone that on the School Board except one person has been affiliated with the school system. Supervisor Casteel stated that is a conflict of interest. He went on to say that the School Board and Board of Supervisors should meet three to four times per year to get on the same page instead of passing the buck.

Chairman Maness replied that it is not anything this Board can do. It is at their discretion.

Supervisor Casteel stated that he would like to see proof of it.

Supervisor Stefanie Addington replied that it is in the Code of Virginia. She went on to say that the only thing we get for funding is from the Department of Education website. That is based off what the School Board gives them.

Chairman Chris Maness opened a Public Hearing on the possible adoption of an Ordinance to Amend the Transient Occupancy Tax Ordinance at Section 5, Reports required and remittance of tax, to ensure the Commissioner of the Revenue's compliance with updated Virginia Code Section 58.1-3827.

Hearing no comment, Chairman Maness closed the public hearing.

Supervisor Skeen questioned what changed in the ordinance.

County Attorney Sally Kegley replied that it was mostly in the Commissioner of the Revenue recording keeping.

Chairman Maness pointed out that the Board of Supervisors received a copy of the changes.

On a motion by Darrel W. Jeter, duly seconded by Stefanie C. Addington, this Board hereby adopts the following:

ORDINANCE NO: 2025-04

ORDINANCE TO AMEND THE TRANSIENT OCCUPANY TAX ORDINANCE

It is ordained by the Board of Supervisors of Scott County, Virginia, that Ordinance No. 2024-03, Ordinance to Amend the Transient Occupancy Tax Ordinance, is hereby amended at Section 5, Reports required and remittance of tax, to ensure the Commissioner of the Revenue's compliance with updated Virginia Code Section 58.1-3827, and shall read in its entirety as follows:

Section 1. Definitions.

The following words, terms, and phrases, when used in this ordinance, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Accommodations means any lodging as such is defined in this ordinance that is furnished to transients for a consideration. Accommodations does not include rooms or space offered by a person in the business of providing conference rooms, meeting space, or event space if the person does not also offer rooms available for overnight sleeping. Accommodations shall include any room or space for which tax is imposed on the retail sale of the same pursuant to this ordinance.

Accommodations fee means the room charge less the discount room charge, if any, provided that the accommodations fee shall not be less than $0.

Accommodations intermediary means any person other than an accommodations provider that (i) facilitates the sale of an accommodation, and (ii) either (a) charges a room charge to the customer, and charges an accommodations fee to the customer, which fee it retains as compensation for facilitating the sale; (b) collects a room charge from the customer; or (c) charges a fee, other than an accommodations fee, to the customer, which fee it retains as compensation for facilitating the sale. For purposes of this definition, "facilitates the sale" includes brokering, coordinating, or in any other way arranging for the purchase of the right to use accommodations via a transaction directly, including via one or more payment processors, between a customer and an accommodations provider.

Accommodations intermediary does not include a person:

1. If the accommodations are provided by an accommodations provider operating under a trademark, trade name, or service mark belonging to such person;

2. Who facilitates the sale of an accommodation if (i) the price paid by the customer to such person is equal to the price paid by such person to the accommodations provider for the use of the accommodations and (ii) the only compensation received by such person for facilitating the sale of the accommodation is a commission paid from the accommodations provider to such person; or

3. Who is licensed as a real estate licensee pursuant to the Code of Virginia, Article 1 (§ 54.1-2100 et seq.) of Chapter 21 of Title 54.1, when acting within the scope of such license.

Accommodations provider means any person that furnishes accommodations to the general public for compensation. The term "furnishes" includes the sale of use or possession or the sale of the right to use or possess

Affiliate means with respect to any person, any other person directly or indirectly controlling, controlled by, or under common control with such person. For purposes of this definition, "control" (including controlled by and under common control with) shall mean the power, directly or indirectly, to direct or cause the direction of the management and policies of such person whether through ownership or voting securities or by contract or otherwise.

Commissioner means the commissioner of the revenue of the county

Discount room charge means the full amount charged by the accommodations provider to the accommodations intermediary, or an affiliate thereof, for furnishing the accommodations.

Lodging means any bed and breakfast, public or private hotel, apartment hotel, hostelry, motel, inn, tourist camp, tourist cabin, tourist home or house, camping grounds, club, boarding house, rooming house, travel campgrounds, or other place in the county offering short-term rental for one or more persons at any one time for dwelling, lodging, or sleeping purposes, and the owner and operator thereof, who, for compensation, furnishes such place for short-term rental to any transients as hereinafter defined.

Person means any individual, firm, partnership, association, corporation, person acting in a representative capacity or any group of individuals acting as a unit.

Retail sale means a sale to any person for any purpose other than for resale.

Room charge means the full retail price charged to the customer for the use of the accommodations before taxes. *Room charge* includes any fee charged to the customer and retained as compensation for facilitating the sale, whether described as an accommodations fee, facilitation fee, or any other name. The room charge shall be determined in accordance with 23VAC10-210-730 and the related rulings of the Virginia Department of Taxation on the same.

Short-term rental means the provision of accommodations suitable or intended for occupancy for dwelling, sleeping, or lodging purposes, for a period of fewer than 30 consecutive days, in exchange for a charge for the occupancy.

Transient means any person who, for a period of fewer than 30 consecutive days, either at his own expense or at the expense of another, obtains room or space from an accommodations provider for which a charge is made.

Travel campground means any area, site, lot, field or tract of land offering spaces for recreational vehicles, campers or campsites for short-term rental.

Treasurer means the treasurer of the county.

Section 2. Levy and rate.

(a) In addition to all other taxes and fees of any kind now or hereafter imposed by law, there is hereby imposed and levied a transient occupancy tax on short-term rental of accommodations. The tax shall be imposed on the room charge, as such is defined in this ordinance, that is paid by the customer for the short-term rental.

(b) The transient occupancy tax imposed pursuant to the authority of this ordinance shall be imposed only for the use or possession of any room or space that is suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes.

(c) The transient occupancy tax shall be imposed at the rate of 5% of the room charge paid by the customer for the use or possession of the room or space.

(d) The revenue from 3% of such tax shall be designated and spent solely for tourism and travel, marketing of tourism or initiatives that, as determined after consultation with the local tourism industry organizations, including representatives of lodging properties located in the county, attract travelers to the locality, increase occupancy at lodging properties, and generate tourism revenues in the locality.

Section 3. Exemptions to tax.

No transient occupancy tax shall be payable on charges for rooms or spaces paid to any hospital, medical clinic, convalescent home, or home for the aged.

Section 4. Collection.

(a) Every person receiving any payment for room rental with respect to which a tax is levied under this ordinance shall collect the amount of tax imposed by this ordinance at the time payment for such room rental is made. Such tax shall be deemed to be held in trust by the person required to collect the tax until remitted to the county as required by section 5.

(b) For any retail sale of accommodations not facilitated by an accommodations intermediary, the accommodations provider shall collect the tax imposed pursuant to this ordinance, imposed on the room charge as defined in this ordinance, and shall remit the same to the locality and shall be liable for the same.

(c) For any retail sale of accommodations facilitated by an accommodations intermediary, the accommodations intermediary shall be deemed under this ordinance as a facility making a retail sale of an accommodation. The accommodations intermediary shall collect the tax imposed pursuant to this ordinance, imposed on the room charge as defined in this article, and shall remit the same to the locality and shall be liable for the same.

(d) For any transaction for the retail sale of accommodations involving two or more parties that meet the definition of accommodations intermediary, nothing in this section shall prohibit such parties from making an agreement regarding which party shall be responsible for collecting and remitting the tax, so long as the party so responsible is registered with the locality for purposes of remitting the tax. In such event, the party that agrees to collect and remit the tax shall be the sole party liable for the tax, and the other parties to such agreement shall not be liable for such tax.

(e) In any retail sale of any accommodations in which an accommodations intermediary does not facilitate the sale of the accommodations, the accommodations provider shall separately state the amount of the tax in the bill, invoice, or similar documentation and shall add the tax to the room charge. In any retail sale of any accommodations in which an accommodations intermediary facilitates the sale of the accommodation, the accommodations intermediary shall separately state the amount of the tax on the bill, invoice, or similar documentation and shall add the tax to the room charge; thereafter, such tax shall be a debt from the customer to the accommodations intermediary, recoverable by law in the same manner as other debts.

Section 5. Reports required and remittance of tax.

(a) For any retail sale of accommodations facilitated by an accommodations intermediary, the accommodations intermediary must remit the tax imposed pursuant to this ordinance to the commissioner.

(b) For any retail sale of accommodations not facilitated by an accommodations intermediary, the accommodations provider must remit the tax imposed pursuant to this ordinance to the commissioner.

(c) For any transaction for the retail sale of accommodations involving two or more parties that meet the definition of accommodations intermediary, nothing in this ordinance prohibits such parties from making an agreement regarding which party will be responsible for collecting and remitting the tax, so long as the responsible party so responsible is registered with the commissioner for purposes of remitting the tax. In such event, the party that agrees to collect and remit the tax will be the sole party liable for the tax, and the other parties to such agreement will not be liable for such tax.

(d) The person collecting the tax levied under this ordinance shall submit to the commissioner a report upon such forms and setting forth such information as the commissioner may prescribe and require. Such report shall show the amount of room charge, fees, and tax collected and the amount of the transient occupancy tax required to be collected; and shall be signed by a duly authorized representative of the person; and shall be delivered to the commissioner with the remittance of such tax.

(e) Such reports and remittances shall be made monthly on or before the 20th day of the month and covering the amount of tax collected during the preceding month. If the remittance is by check or money order, the check or money order shall be made payable to the county. All remittances pursuant to this ordinance that are received by the commissioner must be promptly delivered to the treasurer. The commissioner and treasurer of the county shall have the power to examine pertinent records for the purpose of administering or enforcing the provisions of this ordinance.

(f) Additionally, together with the report and remittance required by this section, each accommodations intermediary must submit to the commissioner a monthly report that lists the property addresses and gross receipts for all accommodations facilitated by the accommodations intermediary in the county on a monthly basis.

(g) An accommodations provider shall not be required to submit a report to the commissioner if (i) all retail sales of accommodations owned by the accommodations provider are facilitated by an accommodations intermediary and (ii) the accommodations provider attests to the locality that all such sales are facilitated by an accommodations intermediary. Such attestation shall be effective for 12 months beginning with the month in which the attestation is made. Thereafter, such attestation shall be due annually on a date determined by the commissioner, on such forms and in such manner as the commissioner may prescribe and require. However, such accommodations provider shall make out and submit a report in accordance with this subsection for the retail sale of any accommodations not facilitated by an accommodations intermediary and shall remit such tax as otherwise required by this ordinance.

Section 6. Interest and penalties upon failure or refusal to remit tax or file report.

(a) If any person fails or refuses to remit to the treasurer the tax required to be collected and paid under this ordinance within the time and in the amount specified, the treasurer shall add (i) a penalty in the amount of 10% or $10.00, whichever is greater, and (ii) interest thereon at the rate of 10% per annum, computed on the taxes and penalty from the date the taxes are due and payable.

(b) In addition to the penalty and interest provided for in subsection (a), a penalty of 10% or $10.00, whichever is greater, shall be assessed on any person who fails to file a report as required in this ordinance.

Section 7. Estimated assessment upon failure or refusal to collect or report tax.

If any person fails or refuses to collect the taxes levied and imposed under this ordinance, or to make, within the time provided in this ordinance, the reports and remittances required in this ordinance, the commissioner shall proceed to obtain facts and information on which to base an estimate of the tax due. When facts and information are obtained upon which to base the assessment of any tax payable by any person who has failed or refused to collect it, to make a report, or to make a remittance, the commissioner shall proceed to determine and assess against that person the tax, penalty, and interest as provided for in this ordinance, and shall notify the person by registered mail, to the person's last known address, the amount of the tax, interest, and penalty, and the total amount shall be payable to the treasurer within 10 days from the date the notice was mailed.

Section 8. Tax immediately due and payable upon cessation of business.

Whenever any person required to collect or remit transient occupancy tax goes out of business, disposes of the business, or otherwise ceases to operate, all taxes collected and any tax payable under this ordinance shall thereupon be reported to the commissioner and remitted to the treasurer.

Section 9. Commissioner powers and duties.

(a) The commissioner will ascertain the name of every person operating lodging for short-term rental in the county liable for the collection of the tax levied by this ordinance.

(b) The commissioner has the power to adopt rules and regulations not inconsistent with the provisions of this article and the Code of Virginia for the purpose of carrying out and enforcing the payment, collection, and remittance of the tax levied by this ordinance; and, if adopted, shall maintain a copy of such rules and regulations on file and available for public examination in the commissioner's office during regular office hours.

Section 10. Records to be kept by person liable for collection or payment of tax.

Every person liable for the collection or payment to the county of any transient occupancy tax is required to keep, for 3 years, the records necessary to determine and show accurately the basis for the transient occupancy tax collected or paid. The treasurer and the commissioner may inspect these records at any reasonable time.

Section 11. Penalty for violation of ordinance.

Any person who willfully violates or fails to comply with any of the provisions of this ordinance shall be subject to criminal prosecution and penalty in accordance with the provisions of state law. Any person convicted of willful failure or refusal to file a tax return at the times required by this ordinance will be subject to criminal penalties as follows. If the tax lawfully assessed in connection with the return that was not filed is $1,000.00 or less, then such failure or refusal to file will be punishable as a class 3 misdemeanor. If the tax lawfully assessed in connection with the return that was not failed is more than $1,000.00, then such failure or refusal to file will be punishable as a class 2 misdemeanor. In determining the penalty to be applied in the event that a person has not filed a tax return as required by this ordinance, the penalty will be based on the amount due to the county as determined by the commissioner. Each such failure or refusal will constitute a separate offense. Such conviction shall not relieve any such person from the obligation of payment, collection, and remittance of such tax plus applicable penalties and interest as provided in this ordinance.

Section 12. Applicability.

The provisions of this ordinance shall apply throughout the county, including the incorporated towns within the county that do not impose a tax on transient occupancy. The tax imposed by this ordinance shall not be imposed in any incorporated town in the county that imposes a tax on transient occupancy.

Section 13. Severability.

The sections, paragraphs, sentences, clauses, phrases, and words of this ordinance are severable. If any section, paragraph, clause, phrase, or word is declared unconstitutional or otherwise invalid by a court of competent jurisdiction, its unconstitutionality or invalidity shall not affect the validity of any of the other sections, paragraphs, sentences, clauses, phrases, or words of this ordinance.

Section 14. Effective date.

This ordinance shall be in force and effect in Scott County on and after its date of adoption by the Board of Supervisors.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey, Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

BREAK: 10:16 A.M.

RECONVENE: 10:34 A.M.

Steve Pike gave an update on Spearhead Trails. He noted there has been an increase in Tourism and visitors coming to this area. Mr. Pike talked about the Hatfield-McCoy Trail in West Virginia connecting to Virginia. He went on to say that visitors are also exploring state parks and rivers while they are here. Mr. Pike noted the decline in population in some of the surrounding small towns with the youth leaving this area to find better jobs. He went on to say that he has met with community colleges to discuss workforce development programs. Mr. Pike pointed out that there will be new businesses come along with the trail system. He wants the youth to stay in this area and have good paying jobs; therefore, he is working with the colleges in this area to help them.

Southwest Regional Recreation Authority Marketing Director Molly Land provided some statistics and data that has been collected. Ms. Land noted that she identified three things that she thought would accelerate the foundation. Those three things include an updated brand, website, and better data collection. Ms. Land noted that permits were moved online, and she found out that those who purchased permits are likely coming through this area. Ms. Land reported that it is exciting that people are spending while they are in the area. She noted that permit sales have increased. In addition, Ms. Land stated that new trails are welcomed, and all inquiries are answered. Until we get those trails built, we want to make sure those dollars are captured in Scott County as people are passing through. She pointed out that our retail program is being launched, and she invited Scott County businesses to participate in that. (Said update being attached to the minutes of this meeting; Minute Book 35 Attachment No: 81).

There was discussion as to trails and signage for tourism-related businesses in Scott County.

Bill Dingus noted the backroad trails in Scott County that were mapped for people to ride their jeeps, and he inquired about those being marketed.

Mr. Pike stated that he does not have that information.

Mr. Dingus replied that he would provide that information.

Supervisor Skeen spoke about trail designation and ATV’s on our gravel roads.

Ms. Land addressed better signage and designated parking information for visitors. She noted that some work is being done for people to be able to access trails from their home.

Supervisor Casteel inquired about the Thunderstuck Trail being a horse trail.

Mr. Pike replied that it is a horse trail.

Supervisor Casteel inquired about a four-wheeler trail in Scott County.

Mr. Pike replied that there is not a motorized trail in Scott County.

Supervisor Skeen addressed expanding the trail system into the river.

Mr. Pike stated that he would like to figure out a way to expand the trail system to the Clinch River or another system. That is something that we can bring up to our board. He noted that he works very close with the Virginia Department of Transportation, and he would like to adopt some roads into the trail system. In addition, Mr. Pike stated that counties are relied upon as part of his budget. He requested that Scott County come back online with the same appropriation that was provided in the past. He noted that helps maintain the trail system.

Supervisor Maness questioned if the locals are being priced out of housing in Pocahontas due to the increased tourism activity.

Mr. Pike replied that he does not have a good answer.

Ms. Land replied that she is not aware of any adverse effects to housing. In fact, they welcome it. They have a vision to revitalize their town.

Supervisor Maness inquired about the 74 jobs created.

Ms. Land replied that is Virginia Tourism data. The 74 jobs include all tourism.

Supervisor Maness inquired about working with the National Forest. There are some core service roads in Cliff Mountain that he would love to see as trails.

Mr. Pike stated that there are opportunities that we want to pursue there. It is on our radar to have a deep conversation.

County Administrator Josh Wilson asked about the process for obtaining and developing new trails.

Mr. Pike replied that we rely heavily on local governing bodies. As we hear of opportunities, we discuss land agreements with property owners.

Supervisor Jeter inquired about the horse park in Dungannon being complete.

Mr. Pike replied that is separate from us. There is not a direct connection to the Thunderstruck Trail.

Mr. Dingus pointed out that there were easement constraints preventing that connection.

Supervisor Skeen inquired about the amount funded by surrounding counties to Spearhead Trails.

Mr. Pike replied that $15,000 was provided by Scott County in 2020. It dropped to $14,000 and then to $5,000. Wise County ranged from $20,000 to $30,000. Dickenson County ranged $20,000 to $25,000. Buchanan County ranged $20,000 to $30,000. Scott County was consistently $14,000.

Chairman Maness inquired about the amount Spearhead Trails receives from the State.

Mr. Pike replied $2,000,000 is received from the General Assembly.

Chairman Maness stated that he would prefer to consider this during budget session instead of contingency.

Mr. Wilson stated that this has historically been in the budget. It is good to have an update on the good work being done.

Chairman Maness pointed out that there was a budget deficit this year.

Supervisor Skeen inquired about Mr. Wilson's vision for tourism.

Mr. Wilson replied that we have a lot of assets. The Tourism Director will be giving an update later. He went on to say that he would love to see trails in Scott County. There are positive impacts in other counties. Mr. Wilson pointed great things going on in Scott County, and tourism could take a center role with economic development and housing. He added that people are brought in by tourism, and they might stay.

Supervisor Casteel stated that one out of three or four visiting Natural Tunnel State Park are not from this area. Supervisor Casteel stated that he rode the Hatfield-McCoy trails, and we have it here in this county. There is always one who stops it, and that is the reason we have nothing in Scott County. No one wants to help create it. Supervisor Casteel stated that we need to get more tourism for Scott County because we are not getting any businesses.

Supervisor Skeen pointed out that Scott County is the only county not participating.

Mr. Pike replied this past year Scott County did not participate. He went on to say that he realizes the county budget is a factor, and he respects that. Also, he pointed out the economic impact from the trails. Scott County has the option to capture those tourism dollars.

Mr. Dingus inquired about the permit discount citizens receive.

Ms. Land explained that those who purchase a permit get 365 days no matter when it is purchased. People who live in the counties that we serve receive a $30 discount. The youth and three-day permits are the same price no matter where you are from.

Mr. Dingus questioned that discount applying no matter what the county contributes.

Mr. Pike and Ms. Land replied yes. It has no bearing on the contribution.

Supervisor Skeen stated that Scott County needs to be a partner with Spearhead Trails.

Mr. Wilson agreed. Just because we do not have trails, does not mean that people are stopping in Scott County. There is nothing this budget year. Any funding would be coming from Board contingency.

Chairman Maness pointed out that contingency is for emergencies.

On a motion by Eddie N. Skeen, duly seconded by Danny M. Casteel, this Board hereby funds Spearhead Trails $5,000.00 from Board Contingency.

Voting aye:	Eddie N. Skeen and Danny M. Casteel.
Voting nay:	Darrel W. Jeter, L. Michele Glover, Michael K. Brickey, Christopher S. Maness, and Stefanie C. Addington.

MOTION FAILED

Chairman Maness requested a letter from Spearhead Trails for the upcoming budget committee. Chairman Maness expressed his appreciation to Spearhead Trails for their good work.

Sharon Dixon with the American Red Cross gave an update on the organization, and she pointed out a need in Scott County for American Red Cross volunteers. Ms. Dixon noted that she is not here today to request any funding. (Said presentation attached to the minutes of this meeting; Minute Book 35 Attachment No: 82).

County Administrator Josh Wilson stated that he would put the American Red Cross Flyer on the county website.

On a motion by Stefanie C. Addington, duly seconded by Christopher S. Maness, this Board hereby accepts funds in the amount of $135.00 from the sale of Animal Friendly license plates in FY 2025 and transfers the funds to the Scott County Humane Society (Certification of Funds attached to the minutes of this meeting; Minute Book 34 Attachment No: 79).

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey, Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

Supervisor Eddie Skeen inquired about the next step in managing the Pioneer Center property.

Mr. Wilson replied that the MERBI Board continues to manage that property. The current tenants have been informed that we are going along with business as usual.

Supervisor Skeen noted that the Crooked Road Tech Center second floor has never been utilized for income for the county, and there is a water pressure issue. Supervisor Skeen stated that he made a recommendation to send a letter to the Economic Development Director about bringing that up to specifications for the water pressure. The Board did not want to pursue that. There have been measures by the Public Service Authority to off-set some of the cost.

Chairman Maness inquired about the amount they are willing to off-set.

Supervisor Skeen replied that it will require a booster pump. The Public Service Authority was going to do the maintenance and installation, but he is not sure about the cost of the pump.

There was some discussion about water pipes in the Duffield area being replaced.

Supervisor Darrel Jeter noted that the water supply is good if the tank level is kept at a certain level.

Supervisor Skeen noted that there were questions from the Health Department about overfilling the tank because of circulation of the chemicals in the water system. It was not engineered for that elevation. The second floor is higher than the tank. The Daniel Boone Interpretive Center has the same situation.

Chairman Maness stated that might be something that we could recommend to the Public Service Authority.

Supervisor Skeen replied that the Health Department did not recommend that, but he would run it by them again.

Supervisor Skeen inquired about online booking at Keith Memorial Park continuing.

County Administrator Josh Wilson replied that will continue.

Supervisor Darrel Jeter inquired about the need for a new employee at Keith Memorial Park.

Mr. Wilson replied that he did not know at this time. The goal is business as usual. Anyone booking online will not see a change.

There was further discussion about talking with Mike Dishman about the Crooked Road Tech Center water issues.

Chairman Maness directed the County Administrator to start a conversation with Mr. Dishman about that.

Mr. Wilson noted that it is time for his update to the Board of Supervisors.

Supervisor Skeen reported that the deadline for real estate tax is December 10, 2025 and personal property is 30 days from the time that you receive your bill. Supervisor Skeen stated that he did receive some information about the farm trailers. Residents can take their Schedule F to the Commissioner of the Revenue to be exempt on farm equipment.

BREAK: 11:55 A.M.

RECONVENE: 12:15 A.M.

Amy Vicars presented bookkeeping items.

On a motion by Darrel W. Jeter, duly seconded by L. Michele Glover, this Board hereby accepts Sheriff's Office – Virginia Department of Motor Vehicles (DMV) Selective Enforcement – Alcohol Grant# ENF-AL-2026-56156-26156 in the amount of $20,000.00 in established budget code 31265.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey, Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

On a motion by Darrel W. Jeter, duly seconded by L. Michele Glover, this Board hereby accepts Sheriff's Office – Virginia Department of Motor Vehicles (DMV) Selective Enforcement – Police Traffic Services Grant# BPT – 2026 -56158-26158 in the amount of $20,000.00 in established budget code 31268.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey, Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

On a motion by Darrel W. Jeter, duly seconded by L. Michele Glover, this Board hereby accepts Sheriff's Office – Department of Justice (DOJ) Office of Community Oriented Policing Services (COPS Office) FY25 CPD LEA Accrd – Scott County Government Office, VA Grant Award# 15JCOPS-25-GG-00723-PPSE in the amount of $219,955.00 in established budget project code 01310.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey, Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

Tina Seay presented applications for appointment to the Social Services Board.

Social Services Board Appointment

Michael K. Brickey nominated Cindy Coates
Eddie N. Skeen nominated Marshall Tipton
Stefanie C. Addington nominated Kevin Barnett

Voting for Cindy Coates – Darrel W. Jeter, Christopher S. Maness, Michael K. Brickey
Voting for Marshall Tipton – Eddie N. Skeen and Danny M. Casteel
Voting for Kevin Barnett – Stefanie C. Addington and L. Michele Glover

Cindy Coates was appointed to serve a four-year term on the Social Services Board.

The Board thanked County Attorney Sally Kegley for all she does.

County Administrator Josh Wilson presented the claims and related reports (Said reports attached to the minutes of this meeting; Minute Book 35 Attachment No: 86).

On a motion by Danny M. Casteel, duly seconded by Darrel W. Jeter, this Board hereby orders that:

(a) General Fund (1000) be allowed the sum of $1,459,861.69 for voucher numbers 50026357-50026365, 50026367-50026373, 50026375, 50026405-50026439, 50026506-50026508, 50026510, 50026512-50026526, 50026528-50026531, 50026534-50026541, 50026543-50026545, 50026547-50026550, 50026552-50026567, 50026574-50026578, 50026613-50026614, 50026616-50026641, 50026643-50026727 and wire 669, 670, 671, 672, 673 $331,881.74 and payroll/DD Fund 1000 $614,379.19.

(b) Regional Improvement Fund (1050) be allowed the sum of $79,673.70 for voucher numbers 50026527, 50026532-50026533, 5002654, 50026642.

(c) Health Insurance Reimb Fund (1098) be allowed the sum of $254,432.00 for voucher numbers 50026509 and Wire 657, 658, 659, 660, 661, 662, 663.

(d) Courthouse Security (1210) be allowed the sum of $1,289.33 for voucher number 50026706 and Wire 672 and 673 and Payroll Fund/DD (1210) $2,684.912.

(e) Motor Vehicle Violation Fines be allowed the sum of $39.95 for voucher number 50026615.

(f) Weapons Permit Fund be allowed the sum of $315.60 for Wire 672 and 673 and Payroll/DD Fund (1230) $650.02.

(g) Sheriff's Community Outreach be allowed the sum of $363.47 for voucher number 50026633.

(h) Law Library Fund be allowed the sum of $473.32 for voucher numbers 50026357, 50026366, and 50026544.

(i) CWAO Collection Fund be allowed the sum of $1,139.01 for voucher numbers 50026717 and 50026727 and Wire 670, 671, 672, and 673 and Payroll/DD Fund (1310) $1,562.94.

(j) CWAO Forfeit Asset Fund (1320) be allowed the sum of $112.35 for voucher number 50026631.

(k) IT Technology Fund (1405) (Clerk) be allowed the sum of $900.64 for voucher numbers 50026374 and 50026551.

(l) Wireless Grant – 911 Fund (1505) be allowed the sum of $5,920.98 for voucher numbers 50026511 and 50026546 and Wire 672 and 673 Payroll/DD Fund 1505 $1,604.90.

(m) American Rescue Plan Act Fund (1610) be allowed the sum of $12,194.36 for voucher numbers 50026374 and 50026551.

(n) Social Services Fund (5000) be allowed the sum of $320,271.68 for voucher numbers 50026258 – 50026296 and 50026298-50026326, 50026477-50026480, 50026568-50026573, 50026604-50026612, 50026728-50026736, 50026771-50026773, and Wire 664, 665, 666, 667, and 668 and Payroll/DD Fund 5000 $121,917.82.

(o) CPMT Fund (55000 be allowed the sum of $89,932.05 for voucher numbers 50026774-50026789.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey, Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

On a motion by Michael K. Brickey, duly seconded by Christopher S. Maness, this Board hereby ratifies a letter in support of a Gate City Park Project (Said letter attached to the minutes of this meeting; Minute Book 35 Attachment No: 80).

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey, Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

County Administrator Josh Wilson pointed out the Southwest Legislative Reception in Richmond on January 28, 2026 and requested that members of the Board let him know if they plan to attend.

Chairman Maness stated that he would like to attend. He requested that board members let the County Administrator know by the end of the week if they plan to attend.

Mr. Wilson reported on the childhood cancer cases. He went on to say that the Virginia Department of Health informed LENOWISCO that they collected data from the affected families and sent that to the Cancer Registry to investigate. Virginia Department of Health is waiting on the Cancer Registry to review that. There is no timeframe right now. Information will be shared as soon as they have it.

Supervisor Stefanie Addington requested that Mr. Wilson send her contact information for the Virginia Department of Health.

On a motion by Darrel W. Jeter, duly seconded by Christopher S. Maness, this Board hereby grants county employees an additional four hours for the Thanksgiving Holiday on Wednesday, November 26, 2025.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey, Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

Bill Dingus noted that the additional holiday time granted on November 26, 2025 would not affect the solid waste sites.

Tourism Director Brittany Robertson gave an update (Said update being attached to the minutes of this meeting; Minute Book 35 Attachment No: 83).

Treasurer Kevin Helms gave an update on tax collections (Said report being attached to the minutes of this meeting; Minute Book 35 Attachment No: 84). He noted that a lot of people are on payment plans. Since April, $671,000 in delinquent taxes have been collected. As of the end of September, $613,470.73 has been collected for 2025. He noted that he is doing DMV Stops, and he is looking into a debt set-off program.

Supervisor Darrel Jeter requested that the building permit fees and tipping fees be waived for Southwest Virginia Partnership. He explained that the group works with churches to provide maintenance on homes.

On a motion by Stefanie C. Addington, duly seconded by Darrel W. Jeter, this Board hereby waives the building permit and tipping fees for Southwest Virginia Partnership or will reimburse those fees if software requires a fee associated with obtaining a permit.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey, Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

Supervisor Michele Glover reminded everyone of the Hiltons Fire Department celebration at Boozy Creek.

Supervisor Danny Casteel addressed flooding effects on property.

Mr. Wilson replied that applications are being completed for those situations.

Supervisor Michele Glover thanked Roger, Wendel, and David for their work on portable radios regarding dead zones in district two. She went on to say that this communication was needed.

Supervisor Michael Brickey inquired about the status of the Soil and Water Conservation building.

County Administrator Josh Wilson replied the flooring should be completed before the Thanksgiving Holiday. He went on to say that S.C.O.T.T. Service has been painting and expressed appreciation to the Soil and Water Conservation office.

Supervisor Eddie Skeen reported on the question about asbestos in the Public Service Authority pipes. Supervisor Skeen reported that he spoke with the Public Service Authority Director, and the Director confirmed that a survey was done before he came to the Scott County Public Service Authority that revealed no asbestos. Supervisor Skeen went on to say that the Public Service Authority Director offered to verify that. He pointed out the Allan Sumpter contacted Mr. Jones and Mr. McDavid about Horton Summit Road. Also, the Public Service Authority repaved at the Black Diamond store. He addressed Hiltons and Yuma Sewer. He noted that the road issue has been corrected for Ms. Blessing. Supervisor Skeen reported on the turn lane and Yuma School, Grassy Creek Road in Nickelsville, and Flowers Gap Water Project. He pointed out that Betty Salyer who volunteers at Keith Memorial Park had been in the hospital, and he reported on the upcoming Scott County Cattle Association show.

An update from Virginia Department of Transportation Resident Engineer Allan Sumpter was reviewed by Eddie Skeen (Said report attached to the minutes of this meeting; Minute Book 35 attachment number 85).

Supervisor Chris Maness pointed out another expansion that will create 200 jobs at VFP in Duffield. In addition, Supervisor Maness noted that Food Country is no longer in Duffield, and he is working along with the Economic Development Director and County Administrator to get another grocery store in Duffield.

Supervisor Casteel inquired about the Pioneer Center being utilized.

Mr. Wilson replied that it is being utilized as discussed previously in this meeting, and the MERBI Board manages the incubator.

Chairman Maness added that three-fourths of that building have been leased out.

Supervisor Glover wished everyone a happy Thanksgiving and requested prayers for Scott County kids.

Chairman Chris Maness adjourned the meeting until December 3, 2025 at 9:00 a.m.

______________________________ ______________________________

CHAIRMAN CLERK