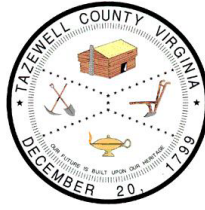


TAZEWELL COUNTY BOARD OF SUPERVISORS REGULAR MEETING



October 6, 2026 – 4:00 p.m. (Tuesday)

**197 MAIN STREET
TAZEWELL, VIRGINIA 24651**

Members of the public also have an option to participate by telephone by calling **(425) 436-6388**, and entering **"836650"** as the access code when prompted.

Time	Subject	Pg
4:00 pm	1. Call to Order 2. Pledge and Invocation 3. Welcome 4. Consideration of approving the agenda format (additions/deletions) 5. Approval of meeting minutes for the September 1st meeting	4
4:05 pm	6. Consent Calendar (All items on the consent calendar are considered to be routine matters. The following items may be enacted by one motion, with the concurrence of the Board of Supervisors, a member may request that an item be removed for further discussion) A. Approval of Warrants B. County Departments - Transfer the following amounts from the Contingent Expenditures and Grant Account No. 91050-7041 to various department accounts as shown on the attached table: C. Consider transferring \$76,477.50 from Contingent Expenditures and Grant Account 091050-7041 to the Fire Departments New Vehicle Purchase 32010-8105. D. Declare surplus a 2004 Ford Van (VIN: 1FTSE34L54HB34929) for sale E. Declare surplus a Jeep Liberty (VIN: 1J86N28KX8W160065) F. Consider approving refunds to Windstream KDL-VA, LLC totaling \$753.47; Commissioner of Revenue received 2026 values after first half billing, abatement refunds. G. Consider approving refunds to Sunset Fiber, LLC totaling \$6,687.35; Commissioner of Revenue received 2026 values after first half billing, abatement refunds.	19 21 22 25 29

	H. Consider approving refunds to Cellco Partnership totaling \$952.97; Commissioner of Revenue received 2026 values after first half billing, abatement refunds.	43
	I. Consider approving refunds to Norfolk & Western Railway Co. totaling \$4,158.90; Commissioner of Revenue received 2026 values after first half billing, abatement refunds.	53
	J. Consider adding \$7,989.75 received from Riverside Realty & Auction, to the Buildings & Grounds Budget, 4-100-043020-3310, for vehicles sold at auction.	63
	K. Consider surplus and sale of service weapon; under Virginia Code 59.1-148 for retiring officers, a 9mm Glock - Serial Number CBKA924 to be purchased for \$1.00 by Deputy Scott Davis.	
	L. Consider approving donation request of a 2000 Internal 4900 Smeal Pumper VIN Number:1HTSDADR6YH302176 to be made to Abbs Valley Volunteer Fire Station.	65
	M. Consider approving donation request of a 2003 Chevrolet Suburban VIN Number:1GNFK16Z13J268433 to be made to Bishop Volunteer Fire Station.	66
4:10 pm	7. Department Reports ▶ Kenneth Dunford – Engineering Report	67
4:20 pm	8. Special Presentations ▶ Resolution – Billy Charles “Bill” Patton	73
4:30 pm	9. Citizen Comments – Scheduled <i>This portion of the agenda is set aside for citizens wishing to comment on County issues who have previously requested to speak at the meeting pursuant to the three (3) minute limit to communications.</i>	
4:40 pm	10. Citizen Comments – Unscheduled <i>(Two (2) minutes per speaker)</i>	
5:00 pm	11. Executive/Closed Meeting – Pursuant to Virginia Code Section 2.2-3711 ▶ A(3) Property acquisition Falls Mills ▶ A(29) Contract negotiations with Capital Waste Services ▶ A(29) Contract negotiations with American Water ▶ A(29) Contract negotiations with CPPDC to Admin Manhole Grant ▶ A(1) Personnel TCFC Board appointment ▶ A(29) Contract negotiations with Fairview Housing ▶ A(5) Project Ironchef ▶ A(3) Property acquisition near Cavitts Creek ▶ A(1) Personnel in Registrar’s Office	
6:30 pm	12. Return/Certification/Return of Action	
6:35 pm	13. Administrative/Financial/County Projects Update 1. Consider approving Cavitt’s Creek cabin bids 2. Consider ratifying poll approving the Four County Transit Agreement with AASC for FY27 3. Consider ratifying poll to spend up to \$4,200 from Southern District funds for water breaks on Buckhorn Road	74

VIRGINIA: AT THE REGULAR MEETING OF THE TAZEVELL COUNTY BOARD OF SUPERVISORS HELD SEPTEMBER 1, 2026 AT FOUR O'CLOCK P.M. IN THE TAZEVELL COUNTY ADMINISTRATION BUILDING, 197 MAIN STREET, TAZEVELL, VIRGINIA 24651

PRESENT: CHUCK PRESLEY, CHAIRMAN
SHANNA PLASTER, VICE-CHAIRPERSON
CURTIS BREEDING, MEMBER
JOHN RHUDY, MEMBER
KYLE CRUEY, MEMBER (*arrived 4:07*)
C. ERIC YOUNG, COUNTY ADMINISTRATOR
AARON M. GILLESPIE, COUNTY ATTORNEY
STEPHANIE RUSSELL, EXECUTIVE ASSISTANT

MEMBERS OF THE PRESS:
JIM TALBERT, RICHLANDS NEWS PRESS
WARREN HINKLE, THE VOICE

ABSENT: NONE

MINUTES

Chairman, Chuck Presley, called the regular meeting to order and presided with all members present.

Supervisor John Rhudy led The Pledge of Allegiance to the United States flag followed by the invocation given by Supervisor Shanna Plaster.

The Chairman welcomed those in attendance and citizens who were participating by conference call. Citizens were able to call in and participate in the meeting by calling (425) 436-6388 and entering the access code 836650.

AGENDA APPROVED AS AMENDED

The Chairman called for any additions/deletions to the agenda.

County Administrator Eric Young requested four (4) additions to the agenda; under Executive Session- A(29) Contract negotiations re: polystyrene enforcement agreements with the Towns of Richlands, Bluefield, Cedar Bluff, Pocahontas & Tazewell; A(3) Property acquisition – Pounding Mill; A(1) Personnel – Appointment of Fire Company Board Member; and Special Presentations – David Larimer – Annual Financial Report as of June 30, 2026.

Upon motion of Supervisor Rhudy, seconded by Supervisor Breeding and adopted by a vote of 4 to 0, with Supervisor Cruey being absent from the vote and all others voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves the agenda format incorporating the requested additions. A copy of which is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

MINUTES APPROVED AS WRITTEN

Upon motion of Supervisor Rhudy, seconded by Supervisor Breeding and adopted by a vote of 4 to 0, with Supervisor Cruey being absent from the vote and all others voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves the August 4th meeting minutes. A copy of which is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

CONSENT CALENDAR

Chairman Presley and Administrator Young requested to defer item G from the Consent Calendar until further clarification can be provided.

Upon motion of Supervisor Breeding, seconded by Supervisor Plaster and adopted by a vote of 4 to 0, with Supervisor Cruey being absent from the vote and all others voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves deferring item G of the Consent Calendar.

Upon motion of Supervisor Plaster, seconded by Supervisor Rhudy and adopted by a vote of 4 to 0, with Supervisor Cruey being absent from the vote and all others voting in favor thereof and no one against, the Tazewell County Board of Supervisors hereby approves items A, B, C, D, E, F and H of the Consent Calendar. The County Administrator is authorized to issue warrants in accordance with this action and said warrants shall be converted to negotiable checks by the Treasurer of Tazewell County, Virginia.

1. Consent Calendar

(All items on the consent calendar are considered to be routine matters. The following items may be enacted by one motion, with the concurrence of the Board of Supervisors, a member may request that an item be removed for further discussion)

- A. Approval of Warrants
- B. County Departments - Transfer the following amounts from the Contingent Expenditures and Grant Account No. 91050-7041 to various department accounts as shown on the attached table:
- C. Consider ratifying poll to donate \$2,500 from Northwestern District funds to the Town of Cedar Bluff for the fall festival
- D. Consider approving poll to transfer \$7,000 from contingency to Tazewell County Public Library for cost overrun on HVAC purchase
- E. Consider approving funding from FY26 that was not received prior to June 30th for AASC
- F. Consider ratifying change to June 25th minutes / financial orders
- G. Consider transferring \$76,477.50 from Contingent Expenditures and Grant Account 091050-7041 to the Fire Departments New Vehicle Purchase 32010-8105.
- H. Consider ratifying poll to transfer \$15,000 from Capital Projects Raven/Doran Flood Mitigation Grant Match to Buildings and Grounds to improve the hiking trail at Raven Elementary

**Consent Calendar Items
September 1, 2026 Meeting**

Source	Check #	Accounts	Amount	Description
Verizon	1110289488	31020-5230	\$114.16	Reimbursement – closed acct
VAcorp	13792	31020-6009	\$812.80	23 Ford Explorer damage from a lawnmower
A&P Trucking	19520	35600-3310	\$500.00	Donation for stove
CMCS	253725	31020-1150	\$1,233.65	Reimbursement for overtime for CITAC officers

SPECIAL PRESENTATIONS

Treasurer of Tazewell County - Annual Financial Report

Treasurer David Larimer presented Tazewell County's Annual Settlement Statement, showing the financial condition of the County as of June 30, 2026. Mr. Larimer also provided the delinquent/uncollected real estate tax summary as of June 30, 2026 for tax years 2021-2026. Copies of which are available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

Supervisor Breeding questioned the amount of interest collected?

Mr. Larimer replied that the interest averaged approximately 3.8% overall and that he will follow up via e-mail with the actual amount.

Administrator Young clarified that any interest received/collected is budgeted into the county's annual budget as a revenue and it is spent each year.

Supervisor Presley expressed gratitude for the ability to pay real estate property taxes on a pro-rata monthly basis should citizens or businesses choose to pay twelve (12) smaller payments throughout the year, instead of the semi-yearly option.

Robinson, Farmer, Cox Associates – Audit Presentation FY25

Scott Wickham was in attendance to deliver the Audit Presentation for fiscal year ended June 30, 2025. Mr. Wickham explained that while the audit results had been emailed earlier this year, his schedule did not allow for an in-person presentation until recently. A copy of which is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

Mr. Wickham advised that the auditors are currently working on the FY2026 audit.

Davenport – School Construction Financing Presentation

Administrator Eric Young prefaced Davenport's presentation by providing context; mentioning this plan began in 2022 in order to upgrade the school facilities and reduce the footprint of the school system. Mr. Young reminded the Board of the County's plan to build three (3) new K-8 schools; one (1) in each school district, financed in part using the anticipated revenues from Corando Mining. Mr. Young indicated that due to cost estimates provided by engineers in 2024, the construction plans shifted from building K-8 to 4th-7th grade schools. Mr. Young advised the estimate received from SEH totaled 63-million-dollars, so even with the State's 13-million-dollar grant award, the anticipated revenues from Corando Mining needed revisiting. Mr. Young explained that while the County has been altering construction plans; the State amended the Code allowing a 1% sales tax to be used for school construction, which led to discussions with Davenport in order to explore this option.

Kyle Laux provided the Capital Funding Analysis to the Board, in reference to the County's future school capital funding capacity should the 1% sales tax be enacted. Mr. Laux presented possible scenarios incorporating the estimated impact of the coal revenues, increased property taxes and the proposed School Local Option Sales Tax, for the school financings. Mr. Laux highlighted the existing School Fund Debt Service, while taking into account additional future projects which will require financing. A copy of the report is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

Administrator Eric Young clarified in order to build the new school at the current cost of 63-million-dollars, the Board would have to raise property taxes by 7¢ (seven cents) **or** the public would have to approve/pass a 20-year referendum allowing the 1% sales tax be enacted. Should the public choose to pass the 1% sales tax; together with the coal revenues, the construction of the first school would be completely covered with funds remaining to begin construction on a subsequent school, concluded Mr. Young.

The Board agreed with Mr. Young stating further discussions with the school system were needed before a decision could be reached.

Brad Pyott – Billy Wagner Park

Brad Pyott returned to inform the Board of current updates on the Billy Wagner Park project including fund raising opportunities, while also providing a timeline for the completion. Mr. Pyott thanked the Board for their \$12,500 donation last year and requested additional funding for the park project.

The Board thanked Mr. Pyott along with the project committee for their continued hard work and bringing the project to fruition. The Board briefly discussed the funding request, advising Mr. Pyott the Board would consider the request and a board member would reach out once a decision was made.

DEPARTMENT REPORTS

Engineering – Kenneth Dunford

Landfill

Mr. Dunford updated the Board on the new cell construction currently underway at the landfill. Mr. Dunford advised that the contractor is working on grading the floor and beginning next week the liner should start being put in place.

Mr. Dunford informed the Board of a cave being hit while drilling the monitoring well at the old Animal Shelter, which isn't uncommon for the area. However, this did increase the quote of \$109,250 to \$113,181, a difference of \$3,931 which will require approval to pay, stated Mr. Dunford.

Upon motion of Supervisor Breeding, seconded by Supervisor Cruey and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves paying an additional \$3,931 on the monitoring well contract for the landfill.

Cedar Bluff Transfer Station

Mr. Dunford advised the permit was submitted to DEQ, but a variance is required due to the dumpster being closer than 50' from the property line. Mr. Dunford stated that once DEQ tentatively approves the variance, a public notice will be advertised in the newspaper thus starting a 30-day public comment period. At the end of the 30-day comment period DEQ will provide a full review and provide any comments, once DEQ's comments are addressed (if any), we advertise the comments for an additional 30 days, hold the public hearing and finally advertise for construction bids, stated Mr. Dunford.

Questions/Comments

Supervisor Rhudy inquired about the ditch along 5154 Burkes Garden Road, wherein drivers keep running into the ditch causing instability for the hill/bank and it collapses.

Mr. Dunford replied, he would get with VDOT and have the area in question inspected.

Supervisor Breeding requested that the ditches along 389 Hickory Drive, Cedar Bluff, be cleaned out and if someone could look into 610 (the road going across Paintlick) wherein the grading has caused large rocks to fall into the roadway.

Mr. Dunford responded, he would look into the matter.

Supervisor Presley also requested the ditches be cleaned out in Lakeview subdivision.

EXECUTIVE/CLOSED MEETING – 5:22 pm

Upon motion of Supervisor Rhudy, seconded by Supervisor Breeding and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Board enters into an Executive/Closed meeting and invites any other persons necessary to conduct business in this session, pursuant to Virginia Code Section 2.2-3711.

Executive/Closed Meeting – Pursuant to Virginia Code Section 2.2-3711

- ▶ A(1) Personnel in Administration
- ▶ A(1) Personnel in Tourism
- ▶ A(1) Personnel in Economic Development
- ▶ A(1) County Administrator's Annual Evaluation
- ▶ A(1) Personnel in Registrar's Office
- ▶ A(3) Property acquisition – Cavitt's Creek
- ▶ A(3) Property acquisition – Richlands
- ▶ A(29) Contract negotiations SEH/RMMA school design
- ▶ A(29) Contract negotiations re: polystyrene with the Towns of Richlands, Bluefield, Cedar Bluff, Pocahontas & Tazewell
- ▶ A(3) Property acquisition – Pounding Mill
- ▶ A(1) Personnel – Appointment of Fire Co. Board Member

RETURN/CERTIFICATION/REPORT OF ACTION – 6:36 pm

The Board of Supervisors returned to public session and County Attorney Aaron Gillespie read the following certification:

CERTIFICATION OF EXECUTIVE/CLOSED MEETING TAZEWELL COUNTY BOARD OF SUPERVISORS

WHEREAS, the Tazewell County Board of Supervisors has convened an executive/closed meeting on this date pursuant to an affirmative vote and in accordance with The Virginia Freedom of Information Act; and

WHEREAS, 2.2-3711 of the Code of Virginia requires a certification by the Board of Supervisors that such executive/closed meeting was conducted in conformity with Virginia law;

NOW, THEREFORE, BE IT RESOLVED, that the Tazewell County Board of Supervisors hereby certifies that, to the best of each member's knowledge, (i) that only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the executive/closed meeting to which this certification resolution applies, and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the Tazewell County Board of Supervisors. The Chairman called for a roll call vote with the following votes hereby recorded.

The Chair called for a roll call vote on the Certification:

Ayes: Five (5)

Nays: None (0)

Absent: None (0)

Absent during vote: None (0)

Report of Action: Four (4)

ACTION FOLLOWING EXECUTIVE SESSION

Property acquisition – Cavitts Creek

Upon motion of Supervisor Cruey, seconded by Supervisor Plaster and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby moves; based on the recommendation of the Opioid Abuse Abatement Committee, to authorize the County Attorney to negotiate a lease agreement with Hope and Future to operate a short term residential rehabilitation facility to house five to twelve women; recovering from opioid addiction, at a property located at 520 Mountain Lake Drive, near Cavitts Creek Park, containing a house, garage and 12 acres, being Parcel No. 055A 0028A; and moves that final approval of the lease will be contingent upon the property owner agreeing to sell the same parcel to the County for the purchase price discussed in executive session or less, which will be paid from opioid settlement funds; and further moves that both the lease and property purchase be subject to final approval of the purchase contract with the owner and the lease agreement with Hope and Future by the Board at the October meeting.

Property acquisition – Cavitts Creek

Upon motion of Supervisor Cruey, seconded by Supervisor Rhudy and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby moves to authorize the County Administrator to negotiate the purchase of Parcel No. 055A 0028D containing approximately 42 acres, located adjacent to Cavitts Creek Park, for an amount not to exceed \$75,000, to be purchased with contingency funds, contingent on approval of the final sales contract by the Board at the October meeting.

Supervisor Cruey explained for benefit of the public, that the opioid abatement funds were monies received from lawsuits with the various pharmaceutical companies in which the Courts had placed stipulations on what/how the money could be spent.

Administrator Young agreed, stating that the Opioid Abuse Abatement Committee had been enacted by the Board several years ago in order to manage the funds received from the lawsuits. Mr. Young also stated that thus far the funds have been used for workforce development, to fund communities and schools, SECOR and now the Hope and Future residential rehabilitation facility, once a purchase price can be negotiated.

Property acquisition – Pounding Mill

Upon motion of Supervisor Breeding, seconded by Supervisor Rhudy and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby moves to approve the resolution regarding property acquisition in Pounding Mill. A copy of which is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

Personnel – Appointment of Fire Company Board Member

Upon motion of Supervisor Rhudy, seconded by Supervisor Breeding and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby moves to delay the effective date of the Fire Protection Services Ordinance approved last December until October 15, 2026, so that we may be sure all members of the new Fire Company are properly included on the roster and insured, prior to service; and to authorize the distribution of up to \$10,000.00 of funds previously budgeted for the Fire Company to the Tazewell County Fire Company, Inc. to pay the Administrative Chief a stipend for the first quarter of the fiscal year for his efforts in organizing the Fire Company in the amount of \$6,250.00 to pay for office supplies in the amount of \$750.00 and to pay for initial insurances for the Corporate Board members, the costs of incorporation with the SCC and other incidentals in the amount of \$3,000.00.

PUBLIC HEARINGS

Notice of Public Hearing for an Ordinance to Approve a Bonus for Employees of the Tazewell County Department of Social Services

Supervisor Presley opened the floor for public comments either in person or over the phone. Hearing none, Supervisor Presley called a second time for public comments. With no response, Supervisor Presley called a third and final time for public comments.

County Attorney Aaron Gillespie explained for benefit of the public, that the bonus for employees of the Tazewell County Department of Social Services was a one-time bonus for 85 employees. Mr. Gillespie further explained that the State is contributing 84.5% of the total cost (\$60,826.51), with the Board proving a matching contribution of 15.5% (\$11,157.53).

Upon motion of Supervisor Rhudy, seconded by Supervisor Cruey and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby moves to adopt an Ordinance to approve a bonus for employees of the Tazewell County Department of Social Services, in the amount of \$11,157.53. A copy of which is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

Notice of Public Hearing to enact Ordinance pursuant to VA Code §10.1-1424.3 (Polystyrene Exemption)

Supervisor Presley opened the floor for public comments either in person or over the phone. Hearing none, Supervisor Presley called a second time for public comments. With no response, Supervisor Presley called a third and final time for public comments.

County Attorney Aaron Gillespie informed the Board of the General Assembly's enactment of an Expanded Polystyrene Food Service Container Ban, which prohibited the use of any Styrofoam food containers, cups or utensils unless the food vendor applied to the locality for an exemption. Mr. Gillespie stated the Ordinance before the Board outlines the application process for vendors.

Upon motion of Supervisor Plaster, seconded by Supervisor Cruey and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby moves to adopt the Ordinance establishing a process for considering exemption requests from the Expanded Polystyrene Food Service Container Ban pursuant to Virginia Code §10.1-1424.3 as presented, with an amendment eliminating the \$25.00 application fee and further moves to allow the County Attorney to condense the application process pending legal review. A copy of which is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

CITIZEN COMMENTS – SCHEDULED

► ***Jackie Dawson – 124 Sparrow Drive, Bluefield, VA***

Jackie Dawson addressed the Board to voice her concerns over drainage issues along Sparrow Drive. Ms. Dawson stated when the road was recently paved the burr was not replaced and now when it rains water comes up to her back door. Ms. Dawson also wanted to discuss the possibility of water lines being installed in the area along with a fire hydrant.

Supervisor Cruey responded that he and County Engineer Ken Dunford did visit the area in order to address the drainage issue. Mr. Cruey stated originally the project cost was estimated to be around \$100,000, which the Coal Severance Committee approved to fund, but it was discovered that we can't fix the drainage issue without first addressing the sewer line problem. Mr. Cruey apologized for the time delay and stated he will be meeting with the PSA to get the sewer issue resolved, so work can begin on the roads which in turn takes care of the drainage issue.

CITIZEN COMMENTS – UNSCHEDULED

Chairman Presley opened the floor for any unscheduled citizen comments.

► ***Chris Wearmouth - Tazewell Community Foundation***

On behalf of the Tazewell Community Foundation, Chris Wearmouth wished to thank the Board for granting tax exempt status for the new medical center. Mr. Wearmouth advised the Board that prior to the Board granting the tax-exempt status, the property taxes had been paid for the first half of 2026 and requested the possibility of the \$10,743.50 payment being returned to the Foundation.

Upon motion of Supervisor Cruey, seconded by Supervisor Plaster and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves donating \$10,743.50 from contingency to the Tazewell Community Foundation, upon verification of their payment for the first half of the 2026 property taxes.

Supervisor Presley made a second call for an unscheduled citizen comments. Hearing none, Supervisor Presley called a third and final time for unscheduled citizen comments.

ADMINISTRATIVE/FINANCIAL/COUNTY PROJECTS UPDATE

Consider approving CMCS Contract for FY27

County Administrator Eric Young stated that the Cumberland Mountain Community Services (CMCS) contract for fiscal year 2027 had been deferred from last month, in order to allow the members an opportunity to review the contract in its entirety. Mr. Young explained the State requires the County to fund CMCS between \$700,000 and \$800,000 per year, but the County usually manages to contribute approximately \$300,000 per year. However, CMCS must have this contract signed before they receive their funding from the State, said Young.

Upon motion of Supervisor Plaster, seconded by Supervisor Rhudy and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves the Cumberland Mountain Community Services (CMCS) contract for fiscal year 2027. A copy of which is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

Consider approving Amendment to RES Flood Study Services Master Agreement for Raven/Doran flood mitigation design

Administrator Young reminded the Board of last month's grant acceptance on the Raven/Doran flood mitigation design. Mr. Young stated the Amendment to our RES Flood Study Services Master Agreement requires approval, so the County can pay for the design using the grant and our matching contribution.

Upon motion of Supervisor Plaster, seconded by Supervisor Cruey and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves the amendment to our contract with RES Engineering for the flood study mitigation design. A copy of which is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

Consider approving Private Crossing Agreement / Notice of License Fee Adjustment with Norfolk Southern

Mr. Young expressed that the Bishop Fire Department requires a private railroad crossing and in order to use that crossing the railroad charges an annual license fee. Mr. Young said initially the fee was \$300 a year, but has now increased to \$1,000, but Barry Brooks with Fire and Rescue was able to get the fee reduced to \$500 per year.

Upon motion of Supervisor Cruey, seconded by Supervisor Plaster and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves the Private Crossing Agreement / Notice of License Fee Adjustment with Norfolk Southern. A copy of which is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

Consider funding request for Tazewell Community Foundation - \$10,743.50

The Chairman noted that this matter was discussed and voted on during the unscheduled citizen comments section.

Polystyrene Exemption Request – Joe’s Pizza, Bluefield VA and Polystyrene Exemption Request – TCPS, Tazewell VA

County Attorney Aaron Gillespie advised that currently there are two (2) polystyrene exemption requests before the Board; Joe’s Pizza and the Tazewell County Public School System. Mr. Gillespie explained that both parties made the request for exemption prior to the Ordinance being enacted, so they will require a separate vote.

Upon motion of Supervisor Plaster, seconded by Supervisor Cruey and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves polystyrene exemptions for Joe’s Pizza in Bluefield, Virginia and the Tazewell County Public School System beginning September 1, 2026 and ending August 31, 2027, having no reasonable alternatives to the Expanded Polystyrene Food Service Container Ban pursuant to Virginia Code §10.1-1424.3.

Consider approving Hurricane Helene individual supplemental relief (United Way)

Administrator Young highlighted the remaining Hurricane Helene individual (TOB2) who was still needing approval on their application for flood/storm relief.

Upon motion of Supervisor Plaster, seconded by Supervisor Rhudy and adopted by a vote of 4 to 0, with Supervisor Cruey being absent from the vote and all other members voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves payment in the amount of \$4,000; using the United Way funds, to applicant TOB2 for damages caused by Hurricane Helene.

Consider approving WSA Gigabeam grants

Mr. Young recollected that the Board approved awarding up to \$250.00 for individuals who lost their Gigabeam coverage, using Wireless Service Authority funds. Currently, we have five (5) applications which need approval, said Young.

Upon motion of Supervisor Rhudy, seconded by Supervisor Breeding and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves paying from contingency \$250.00, for each of the five (5) individuals who lost their Gigabeam coverage. A list of awardees is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

RDA ATV Lease Rent Funding Request FY26 & FY27

Mr. Young explained the RDA leases ATV trails from Pocahontas Land Company at an annual rate of \$2500.00, with the FY2026 payment currently due and they have also submitted their invoice for FY2027.

Upon motion of Supervisor Plaster, seconded by Supervisor Breeding and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves \$5,000 from contingency to the RDA to pay for the ATV Lease with Pocahontas Land Company for FY26 and FY27.

Proposed Lake Whitten Beach Plan

Mr. Young provided a short presentation outlining the proposed Lake Whitten beach plan with the accompanying budget.

Upon motion of Supervisor Plaster, seconded by Supervisor Cruey and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves the proposed Lake Whitten beach plan / budget as presented. A copy of which is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

Consider approving Cavitt's Creek cabin bids

Mr. Young requested that the matter be deferred until October because the bids were not due until September 8th. The Chairman deferred this matter to the October 6, 2026 meeting.

Consider purchase of van for Commonwealth Attorney's work release program

Mr. Young reminded the board that last Spring the Board approved to purchase a van for the Commonwealth Attorney's work release program, and appropriated \$49,000 from contingency for that purchase. Mr. Young explained that since the van was not purchased before the end of the fiscal year, those funds rolled back over, so we found a used Chevrolet Express 3500 for \$27,686.00. I am requesting approval of up to \$29,000 from contingency, in order to purchase the Chevy 3500 van from Shelor Motors in Christiansburg, said Young.

Upon motion of Supervisor Rhudy, seconded by Supervisor Cruey and adopted by a vote of 4 to 0 to 1, with all members present and with Supervisor Plaster abstaining due to conflict and all others voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves up to \$29,000 from contingency to purchase a van for the Commonwealth Attorney's work release program.

Consider rescheduling November board meeting to November 5th

Administrator Young informed the Board that this year's VACo conference is being held November 8-10, which currently conflicts with our November board meeting currently scheduled for the 10th. Since we have four (4) people planning to attend the VACo conference, I believe we should consider rescheduling the November board meeting, Mr. Young suggested.

Upon motion of Supervisor Rhudy, seconded by Supervisor Breeding and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves rescheduling the November board meeting to November 5th at 4:00 p.m.

Appointments

Animal Shelter

The Chairman directed that this matter be deferred to the October 6, 2026 meeting.

Appalachian Agency for Senior Citizens

The Chairman directed that this matter be deferred to the October 6, 2026 meeting.

Clinch Valley Community Action

Upon motion of Supervisor Plaster, seconded by Supervisor Rhudy and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby moves to approve the appointment of Stephanie Webb to the Clinch Valley Community Action.

Upon motion of Supervisor Rhudy, seconded by Supervisor Breeding and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby moves to approve the appointment of Heather Davis to the Clinch Valley Community Action Board.

Enterprise Zone Committee

The Chairman directed that this matter be deferred to the October 6, 2026 meeting.

Tazewell County Tourism Development Committee

The Chairman directed that this matter be deferred to the October 6, 2026 meeting.

Tazewell County Transportation Safety Commission

Upon motion of Supervisor Plaster, seconded by Supervisor Breeding and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby moves to approve the reappointment of Allen Whited to the Tazewell County Transportation Safety Commission.

Wireless Service Authority

The Chairman directed that this matter be deferred to the October 6, 2026 meeting.

BOARD CONCERNS

Supervisor Plaster

Supervisor Plaster informed the Board that a community in her district, had issues with an overgrown, dilapidated house. Ms. Plaster stated the taxes are current on the property, but the house is in really bad shape.

County Administrator Eric Young responded that this particular property in question, has been assigned to Dave White. Once Mr. White has had a chance to go and take a look at the property, we can discuss future steps, Mr. Young offered.

Supervisor Rhudy

Supervisor Rhudy advised that several people have come to him over issues with Verizon. Apparently, Verizon is wanting to do away with the land lines, the copper lines within Tazewell County. Mr. Rhudy stated he has many people afraid they are going to lose their land line phone service.

County Attorney Aaron Gillespie conveyed that the Local Government Attorney's Association has also been discussing this matter. Mr. Gillespie surmised that Verizon has formally applied with the Federal Communications Commission (FCC) to eliminate and cease operations that utilize copper land lines in the entire Commonwealth. Mr. Gillespie continued, that should the FCC approve Verizon's petition; Verizon is claiming that the tax assessed values of the property and the real estate where the copper lines lay would be of little to no value. Mr. Gillespie advised that after speaking with the Commissioner of Revenue, Dave Anderson, Tazewell County could possibly suffer between \$90,000 to \$100,000 in lost tax revenue per year. Of course, the County does have the option to obtain outside counsel or have my office draft a letter to the FCC on this matter.

Upon motion of Supervisor Rhudy, seconded by Supervisor Breeding and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby moves to authorize the County Administrator and/or County Attorney's Office to draft a possible response to Verizon's Petition to the FCC.

Supervisor Presley

Supervisor Presley wanted to update everyone on his recent trip with AJ Robinson and Supervisor Rhudy to EO (daycare center).

Supervisors Presley and Rhudy agreed the facility was amazing and look forward to having one in Tazewell County.

COMMITTEE LIAISON

PSA - *Supervisor Presley* – A lot of projects are ongoing; I believe Virginia American Water is still doing their due diligence.

IDA - *Supervisor Breeding* – The IDA is busy contemplating the next moves for Ponderosa and Project RESORT.

CPPDC - *Supervisor Plaster* – The CPPDC is having the ribbon cutting ceremony for the 460 corridor on September 18th.

RDA - *Supervisor Breeding* – I would like to have Mr. Young speak on the RDA meeting we recently attended together.

Administrator Young stated that the RDA met last week to convey the property where Trailhead Lodging is located in Boissevain, to the IDA. Currently, the IDA is negotiating for a sale of that property that will hopefully be a tremendous expansion in that community.

County Attorney Aaron Gillespie interjected that the closing date was just set today and is scheduled for September 23rd.

EXECUTIVE/CLOSED MEETING – 8:12 pm

Upon motion of Supervisor Breeding, seconded by Supervisor Rhudy and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Board enters into an Executive/Closed meeting and invites any other persons necessary to conduct business in this session, pursuant to Virginia Code Section 2.2-3711.

Executive/Closed Meeting – Pursuant to Virginia Code Section 2.2-3711

- ▶ A(1) Personnel in Administration
- ▶ A(1) Personnel in Tourism
- ▶ A(1) Personnel in Economic Development
- ▶ A(1) County Administrator's Annual Evaluation
- ▶ A(1) Personnel in Registrar's Office
- ▶ A(3) Property acquisition – Cavitt's Creek
- ▶ A(3) Property acquisition – Richlands
- ▶ A(29) Contract negotiations SEH/RMMA school design
- ▶ A(29) Contract negotiations re: polystyrene with the Towns of Richlands, Bluefield, Cedar Bluff, Pocahontas & Tazewell
- ▶ A(3) Property acquisition – Pounding Mill
- ▶ A(1) Personnel – Appointment of Fire Co. Board Member

❖ *Supervisor Cruey left during Executive Session, due to work commitments.*

RETURN/CERTIFICATION/REPORT OF ACTION – 10:40 pm

The Board of Supervisors returned to public session and Supervisor Presley read the following certification:

**CERTIFICATION OF
EXECUTIVE/CLOSED MEETING
TAZEWELL COUNTY BOARD OF SUPERVISORS**

WHEREAS, the Tazewell County Board of Supervisors has convened an executive/closed meeting on this date pursuant to an affirmative vote and in accordance with The Virginia Freedom of Information Act; and WHEREAS, 2.2-3711 of the Code of Virginia requires a certification by the Board of Supervisors that such executive/closed meeting was conducted in conformity with Virginia law; NOW, THEREFORE, BE IT RESOLVED, that the Tazewell County Board of Supervisors hereby certifies that, to the best of each member's knowledge, (i) that only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the executive/closed meeting to which this certification resolution applies, and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the Tazewell County Board of Supervisors. The Chairman called for a roll call vote with the following votes hereby recorded.

The Chair called for a roll call vote on the Certification:

Ayes: Four (4)

Nays: None (0)

Absent: One (1)

Absent during vote: None (0)

Report of Action: Three (3)

ACTION FOLLOWING EXECUTIVE SESSION

Personnel in Tourism

Upon motion of Supervisor Rhudy, seconded by Supervisor Plaster and adopted by a vote of 4 to 0, with Supervisor Cruey being absent from the vote and all others voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves an increase to the compensation for the Tourism and Public Communications Director from \$70,600 to \$75,000 annually effective July 1, 2026.

Personnel in Administration

Upon motion of Supervisor Plaster, seconded by Supervisor Rhudy and adopted by a vote of 4 to 0, with Supervisor Cruey being absent from the vote and all others voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby moves to increase the Executive Assistant to the Board's annual pay by \$1,883.00 annually; effective July 1, 2026, and include maintaining minutes for the WSA and CST Committees in her job duties.

County Administrator's Annual Evaluation

Upon motion of Supervisor Plaster, seconded by Supervisor Rhudy and adopted by a vote of 4 to 0, with Supervisor Cruey being absent from the vote and all others voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby moves to increase the County Administrator's pay by 3%, in addition to the cost-of-living adjustment (COLA) approved in June.

ADJOURN @ 10:53 p.m.

Upon motion of Supervisor Rhudy, seconded by Supervisor Plaster and adopted by a vote of 4 to 0, with Supervisor Cruet being absent from the vote and all others voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves to adjourn until Tuesday, October 6, 2026, at 4:00 p.m.

A copy teste:

Charles “Chuck” Presley Jr., Chairman

WARRANTS

October 2026

Payroll

Ordered that ADP direct deposits & warrants totaling \$375,885.68 from the General, covering net payroll, for the various County agencies, for the period ending August 30, 2026, be approved.

Ordered that ADP direct deposit & warrants \$392,206.05 from the General Fund, covering net payroll, for the various County agencies, for the period ending September 15, 2026 be approved.

Accounts Payable/Payroll Deductions

Ordered that Warrant Nos 511472-511543 and electronic transfers (ACH) totaling \$ 618,840.75 from the General, landfill Enterprise, Capital Outlay, Law Library, and CARES funds covering operating expenses for the various County agencies issued August 25, 2026 be approved.

Ordered that Warrant Nos 511544-511551 and electronic transfers (ACH) totaling \$735,058.91 from the General, covering payroll deductions for the various County agencies for the period ending August 31, 2026 be approved.

Ordered that Warrant Nos 511559-511643 and electronic transfers (ACH) totaling \$617,036.17 from the General, Landfill Enterprise, Capital Outlay, Law Library, and CARES funds covering operating expenses for the various County agencies issued September 10, 2026 be approved.

Ordered that Warrant Nos. 511552-511558 and electronic transfers (ACH) totaling \$206,707.30 from the General, covering payroll deductions for the various County agencies for the period September 15, 2026, be approved.

Handwritten

Ordered that Warrant No 802317-802320 totaling \$158,690.53 from the General, Landfill Enterprise, Capital Outlay, and Law Library, covering operating expenses for the month of August 2026, be approved.

9-30-26 kls

PR Deduction	8/30/2026		Accounts Payable	8/25/26	
Air Med	\$	709.96	511544-511551	Checks	\$ 400,259.46 511472-511543
Anthem	\$	332,574.00		ACH	\$ 218,581.29
Col Life	\$	5,320.18			
YCMA	\$	2,867.00			
NRS	\$	3,951.00			
NRS Roth	\$	345.00		\$	618,840.75
VCU	\$	1,855.00			
Hyd Disability	\$	918.86	\$ 348,541.00		
VRS	\$	232,443.57			
ICMA	\$	13,589.04			
Taxes	\$	139,462.84			
Garnishments	\$	1,022.46	\$ 735,058.91		

PR Deduction	09/15/26		Accounts Payable	09/10/26	
Anthem	\$	28,022.00	511552-511558	Checks	\$ 163,570.27 511559-511643
Col Life	\$	5,168.87		ACH	\$ 450,339.57
				ADP	\$ 5,126.33
YCMA				EO	
OL	\$	2,635.97		Void Check	\$ (2,000.00) 802312
NRS	\$	3,951.00			
NRS Roth	\$	345.00		\$	617,036.17
VCU	\$	1,855.00			
Hyd Disability	\$	910.71	\$ 42,888.55		
ICMA	\$	13,633.27			
Taxes	\$	149,129.40			
Garnishments	\$	1,056.08	\$ 206,707.30		

Hand Written Checks

Ck #:	Amount:	Vendor:
802317	\$ 120,041.05	Building Specialist
802318	\$ 6,960.00	Kidd, Barnes & Linda
802319	\$ 26,039.48	Shelor Motor Mile
802320	\$ 5,650.00	Gillespie, Hart, Pyott & Thomas PC Trust
	\$ 158,690.53	

Consent Calendar Items
October 6, 2026 Meeting

Source	Check #	Accounts	Amount	Description
GRC Wireless	454385	31020-5520	\$110.00	Seized phones
Travelers	00733369	31020-6009	\$1,536.20	Accident reimbursement
VAcorp	736008	31020-6009	\$652.73	2025 Ford Explorer (VIN 5470) claim – G&K Auto
CMCS	254062	31020-1150	\$621.44	Reimbursement for overtime for CITAC officers
Iron Thrones	10017792	31020-6010	\$475.00	Donation – ramp TCSO bldg..
VAcorp	737131	31020-6009	\$14,578.68	Repairs 2025 Ford Explorer VIN 4051

MEMO

Date: August 12, 2026
To: Arlene Matney, Finance Director
Tina Altizer, Accounting Manager
Stephanie Russell, Executive Assistant to the Board of Supervisors
From: Rebecca Brewster, Fire & EMS Services Administrative Assistant
Subject: Consent Calendar Request – VACORP Claim 0892026397899

Check number 728800 was recently received from VACORP related to insurance claim number 0892026397899 involving two Baptist Valley Volunteer Fire Department fire trucks that were both deemed as total losses. Please make a request to the Tazewell County Board of Supervisors at the Tuesday, September 1, 2026 Board of Supervisors meeting to transfer \$76,477.50 from the Contingent Expenditures and Grant Account 091050-7041 to the Fire Departments New Vehicle Purchase 32010-8105. Please see the attached documentation.

If you have any questions, please let me know.

Source: VACORP Claims
Department: Fire Departments - 32010
Check: 728800
To Account: 32010-8105 Fire Departments New Vehicle Purchase
Amount: \$76,477.50
Description: Auto Comprehensive Property Damage Claim# 0892026397899

Thank you,

Becky Brewster


Supervisor Approval



July 7, 2026

Tazewell County
Attn: Brittany Gillespie
197 Main St.
Tazewell, VA 24651

VA Association of Counties Group Self-Insurance Risk Pool
Participant: Tazewell County
Claim Number 0892026397899
Date of Loss: 1/16/2026

Good afternoon,

Enclosed please find a VAcrop property damage check in the amount of **\$76,477.50**. This check is for the payment of the 2022 Freightliner Fire Trucks VIN 2907 and 6319. This payment amount was determined by the NADA values from S&S Appraisal Services less the \$500 deductible for these vehicles.

If you should have any questions regarding this payment, please do not hesitate to contact our office.

Sincerely,

Cade Hanson

Cade Hanson
P&C Claims Associate
540-904-1693
chanson@riskprograms.com

Enclosure: Check

VACORP CLAIMS
1819 Electric Rd. Suite C
Roanoke, VA 24018
540-345-8500

PINNACLE FINANCIAL PARTNERS
87-0863/0640

VOID AFTER 180 DAYS

DATE	CHECK NO.
08/05/2026	728800
AMOUNT	
\$ **76,477.50**	

PAY TO THE ORDER OF Seventy-Six Thousand Four Hundred Seventy-Seven and 50/100 Dollars***

TAZEWELL COUNTY

Stew L. Rawlings

AUTHORIZED ACCOUNT SIGNER
TWO SIGNATURES REQUIRED OVER \$50,000

SECURITY FEATURES INCLUDED. DETAILS ON BACK

⑈728800⑈ ⑆053112039⑆800104634910⑈

REMITTANCE STATEMENT - PLEASE DETACH BEFORE DEPOSITING

Description	From Date	To Date	Invoice #	Invoice Amt	Amount
Auto Comprehensive	7/7/2026	7/7/2026	Property damage check	\$76,477.50	\$76,477.50

Claim Number: 0892026397899 Payee: TAZEWELL COUNTY
Check Number: 728800 Total Check Amt: \$76,477.50 Event Date: 1/16/2026 Department: 089 Tazewell Date of Check: 8/5/2026
Check Memo: payment letter

Fire Dept

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
ABATEMENT OF TAXES)

THE MEMORANDUM MUST BE PREPARED BY COMMISSIONER OF THE REVENUE. ONE COPY
MUST BE DELIVERED TO THE COUNTY OR CITY TREASURER OR CITY COLLECTOR, ONE
COPY TO TAXPAYER AND ONE COPY MUST BE RETAINED BY THE COMMISSIONER.

WINDSTREAM KDL-VA, LLC

TAZEWELL COUNTY TREASURER
DIST: TOWN-BLUEFIELD

C/O DUFF AND PHELPS, LLC

PO BOX 2629

DATE 9/17/2026

ADDISON TX

75001

BILL NUMBER : 890001

ACCOUNT# / SEQ# : 96

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	12	1	\$17,257	\$50.05	\$50.05
ABATEMENT		2026	12	1	\$14,107	\$40.91	\$40.91
CORRECTED ASSESSMENT		2026	12	1	\$3,150	\$9.14	\$9.14

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING

David R. Anderson
DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$40.91

Aaron M. Gillespie
Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

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WINDSTREAM KDL-VA, LLC TAZEWELL COUNTY TREASURER

C/O DUFF AND PHELPS, LLC DIST: TOWN-BLUEFIELD

PO BOX 2629 ADDISON TX DATE 9/17/2026

BILL NUMBER : 890002 75001
ACCOUNT# / SEQ# : 96

SUBJECT OF TAXATION		YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	12	1	\$17,257	\$50.04	\$.00	\$50.04
	ABATEMENT	2026	12	1	\$14,107	\$40.91	\$.00	\$40.91
CORRECTED ASSESSMENT		2026	12	1	\$3,150	\$9.13	\$.00	\$9.13

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF BILLING

David R. Anderson
DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

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(276) 385-1300

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
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SEC 58.3918
AMOUNT TO BE REFUNDED \$40.91

Aaron M. Gillespie
Certified by Aaron M. Gillespie
County Attorney

COMMONWEALTH OF VIRGINIA

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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COPY TO TAXPAYER AND ONE COPY MUST BE RETAINED BY THE COMMISSIONER.

WINDSTREAM KDL-VA, LLC

TAEZEWELL COUNTY TREASURER
DIST: TOWN-RICHMOND

C/O DUFF AND PHELPS, LLC

PO BOX 2629

ADDISON TX

75001

DATE 9/17/2026

BILL NUMBER : 900001

ACCOUNT# / SEQ# : 97

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.	
ORIGINAL ASSESSMENT	PS	2026	12	2	\$133,280	\$386.51	\$.00	\$386.51
ABATEMENT		2026	12	2	\$115,801	\$335.83	\$.00	\$335.83
CORRECTED ASSESSMENT		2026	12	2	\$17,479	\$50.68	\$.00	\$50.68

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING*Anita McPherson, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$335.83

Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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COPY TO TAXPAYER AND ONE COPY MUST BE RETAINED BY THE COMMISSIONER.

WINDSTREAM KDL-VA, LLC
TAEZEWELL COUNTY TREASURER

C/O DUFF AND PHELPS, LLC
DIST: TOWN-RICHLANDS
PO BOX 2629
ADDISON TX
DATE 9/17/2026

BILL NUMBER : 900002
ACCOUNT# / SEQ# : 97

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	12	2	\$133,280	\$386.51	\$0.00
ABATEMENT		2026	12	2	\$115,801	\$335.82	\$0.00
CORRECTED ASSESSMENT		2026	12	2	\$17,479	\$50.69	\$0.00

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING

DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

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(276) 385-1300

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918
AMOUNT TO BE REFUNDED \$335.82


Certified by Aaron M. Gillespie
County Attorney

COMMONWEALTH OF VIRGINIA

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

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SUNSET FIBER, LLC

TAZEWELL COUNTY TREASURER
DIST: JEFFERSONVILLE

ATTN: CASEY CALLOWAY
2901 SOCIETY HILL RD
OPELIKA AL

DATE 9/17/2026

36804

BILL NUMBER : 630001

ACCOUNT# / SEQ# : 127

SUBJECT OF TAXATION		YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	8	7	\$3,268,794	\$9,479.51	\$.00	\$9,479.51
	ABATEMENT	2026	8	7	\$343,431	\$995.95	\$.00	\$995.95
CORRECTED ASSESSMENT		2026	8	7	\$2,925,363	\$8,483.56	\$.00	\$8,483.56

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF BILLING

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918
AMOUNT TO BE REFUNDED \$995.95

David R. Anderson
DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300

Aaron M. Gillespie
Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
ABATEMENT OF TAXES)THE MEMORANDUM MUST BE PREPARED BY COMMISSIONER OF THE REVENUE. ONE COPY
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COPY TO TAXPAYER AND ONE COPY MUST BE RETAINED BY THE COMMISSIONER.

SUNSET FIBER, LLC

TAEWELL COUNTY TREASURER
DIST: JEFFERSONVILLEATTN: CASEY CALLOWAY
2901 SOCIETY HILL RD
OPELIKA AL

DATE 9/17/2026

36804

BILL NUMBER : 630002
ACCOUNT# / SEQ# : 127

SUBJECT OF TAXATION				YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	8	7			\$3,268,794	\$9,479.50	\$.00	\$9,479.50
ABATEMENT		2026	8	7			\$343,431	\$995.95	\$.00	\$995.95
CORRECTED ASSESSMENT		2026	8	7			\$2,925,363	\$8,483.55	\$.00	\$8,483.55

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLINGAMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$995.95

*Anita Mc Reynolds, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300*Star*Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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MUST BE DELIVERED TO THE COUNTY OR CITY TREASURER OR CITY COLLECTOR, ONE
COPY TO TAXPAYER AND ONE COPY MUST BE RETAINED BY THE COMMISSIONER.

SUNSET FIBER, LLC

TAZEWELL COUNTY TREASURER
DIST: CLEAR FORK

ATTN: CASEY CALLOWAY
2901 SOCIETY HILL RD
OPELIKA AL

DATE 9/17/2026

BILL NUMBER : 640001
ACCOUNT# / SEQ# : 128

36804

SUBJECT OF TAXATION		YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	8	8	\$3,268,794	\$9,479.51	\$.00	\$9,479.51
ABATEMENT		2026	8	8	\$343,431	\$995.95	\$.00	\$995.95
CORRECTED ASSESSMENT		2026	8	8	\$2,925,363	\$8,483.56	\$.00	\$8,483.56

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF BILLING

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918
AMOUNT TO BE REFUNDED \$995.95

Anita McRaynolds, Chief Deputy

DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300

[Signature]

Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
ABATEMENT OF TAXES)THE MEMORANDUM MUST BE PREPARED BY COMMISSIONER OF THE REVENUE. ONE COPY
MUST BE DELIVERED TO THE COUNTY OR CITY TREASURER OR CITY COLLECTOR, ONE
COPY TO TAXPAYER AND ONE COPY MUST BE RETAINED BY THE COMMISSIONER.

SUNSET FIBER, LLC

FAZEWELL COUNTY TREASURER
DIST: CLEAR FORKATTN: CASEY CALLOWAY
2901 SOCIETY HILL RD
OPELIKA AL

DATE 9/17/2026

BILL NUMBER : 640002
ACCOUNT# / SEQ# : 128

36804

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	8	\$3,268,794	\$9,479.50	\$.00	\$9,479.50
ABATEMENT		2026	8	\$343,431	\$995.95	\$.00	\$995.95
CORRECTED ASSESSMENT		2026	8	\$2,925,363	\$8,483.55	\$.00	\$8,483.55

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLINGAMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$995.95

*Aneta McReynolds, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300Certified by Aaron M. Gillespie
County Attorney*Aaron M. Gillespie*

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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SUNSET FIBER, LLC
ATTN: CASEY CALLOWAY
2901 SOCIETY HILL RD
OPELIKA AL
BILL NUMBER : 650001
ACCOUNT# / SEQ# : 129
TAEWELL COUNTY TREASURER
DIST: MAIDEN SPRINGS
DATE 9/17/2026
36804

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	9	1	\$3,268,794	\$9,479.51	\$9,479.51
ABATEMENT		2026	9	1	\$343,431	\$995.95	\$995.95
CORRECTED ASSESSMENT		2026	9	1	\$2,925,363	\$8,483.56	\$8,483.56

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF BILLING

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918
AMOUNT TO BE REFUNDED \$995.95

David R. Anderson
DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300

Aaron M. Gillespie
Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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SUNSET FIBER, LLC

ATTN: CASEY CALLOWAY

2901 SOCIETY HILL RD
OPELIKA AL

BILL NUMBER : 650002

ACCOUNT# / SEQ# : 129

TAZEWELL COUNTY TREASURER
DIST: MAIDEN SPRINGS

DATE 9/17/2026

36804

SUBJECT OF TAXATION		YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	9	1	\$3,268,794	\$9,479.50	\$.00	\$9,479.50
	ABATEMENT	2026	9	1	\$343,431	\$995.95	\$.00	\$995.95
CORRECTED ASSESSMENT		2026	9	1	\$2,925,363	\$8,483.55	\$.00	\$8,483.55

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF BILLING

Anita McReynolds, Chief Deputy

DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

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(276) 385-1300

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$995.95

Certified by Aaron M. Gillespie
County Attorney

Aaron M. Gillespie

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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SUNSET FIBER, LLC

TAEWELL COUNTY TREASURER
DIST: TOWN-BLUEFIELDATTN: CASEY CALLOWAY
2901 SOCIETY HILL RD
OPELIKA AL

DATE 9/17/2026

36804

BILL NUMBER : 660001
ACCOUNT# / SEQ# : 130

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	9 2	\$102,012	\$295.84	\$.00	\$295.84
ABATEMENT		2026	9 2	\$14,876	\$43.14	\$.00	\$43.14
CORRECTED ASSESSMENT		2026	9 2	\$87,136	\$252.70	\$.00	\$252.70

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLINGAMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$43.14

*Anita Mc Reynolds, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300Certified by Aaron M. Gillespie
County Attorney

COMMONWEALTH OF VIRGINIA

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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SUNSET FIBER, LLC

TAZEWELL COUNTY TREASURER
DIST: TOWN-BLUEFIELDATTN: CASEY CALLOWAY
2901 SOCIETY HILL RD
OPELIKA AL

36804

DATE 9/17/2026

BILL NUMBER : 660002
ACCOUNT# / SEQ# : 130

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.	
ORIGINAL ASSESSMENT	PS	2026	9	2	\$102,012	\$295.83	\$0.00	\$295.83
ABATEMENT		2026	9	2	\$14,876	\$43.14	\$0.00	\$43.14
CORRECTED ASSESSMENT		2026	9	2	\$87,136	\$252.69	\$0.00	\$252.69

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING*Anita McHughes, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300

AMOUNT TO BE REFUNDED \$43.14

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918Certified by Aaron M. Gillespie
County Attorney*Aaron M. Gillespie*

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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SUNSET FIBER, LLC

TAZEWELL COUNTY TREASURER
DIST: TOWN-CEDAR BLUFFATTN: CASEY CALLOWAY
2901 SOCIETY HILL RD
OPELIKA AL

DATE 9/17/2026

36804

BILL NUMBER : 670001
ACCOUNT# / SEQ# : 131

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.	
ORIGINAL ASSESSMENT	PS	2026	9	3	\$82,204	\$238.39	\$0.00	\$238.39
ABATEMENT		2026	9	3	\$13,051	\$37.85	\$0.00	\$37.85
CORRECTED ASSESSMENT		2026	9	3	\$69,153	\$200.54	\$0.00	\$200.54

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLINGAMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918
AMOUNT TO BE REFUNDED \$37.85*Anita Mc Reynolds, Chaf Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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SUNSET FIBER, LLC

TAZEWELL COUNTY TREASURER
DIST: TOWN-CEDAR BLUFFATTN: CASEY CALLOWAY
2901 SOCIETY HILL RD
OPELIKA AL

DATE 9/17/2026

36804

BILL NUMBER : 670002
ACCOUNT# / SEQ# : 131

SUBJECT OF TAXATION		YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	9	3	\$82,204	\$238.39	\$.00	\$238.39
ABATEMENT		2026	9	3	\$13,051	\$37.85	\$.00	\$37.85
CORRECTED ASSESSMENT		2026	9	3	\$69,153	\$200.54	\$.00	\$200.54

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLINGAMOUNT TO BE REFUNDED PLUS ANY PENALTY &
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SEC 58.3918

AMOUNT TO BE REFUNDED \$37.85

*Anita McRaynolds, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300*Aaron M. Gillespie*
Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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SUNSET FIBER, LLC

TAZEWELL COUNTY TREASURER
DIST: TOWN-RICHMONDATTN: CASEY CALLOWAY
2901 SOCIETY HILL RD
OPELIKA AL

DATE 9/17/2026

36804

BILL NUMBER : 680001
ACCOUNT# / SEQ# : 132

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.	
ORIGINAL ASSESSMENT	PS	2026	9	4	\$254,792	\$738.90	\$0.00	\$738.90
ABATEMENT		2026	9	4	\$40,381	\$117.11	\$0.00	\$117.11
CORRECTED ASSESSMENT		2026	9	4	\$214,411	\$621.79	\$0.00	\$621.79

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLINGAMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$117.11

Anita McReynolds, Chief Deputy
DAVID E. ANDERSON
COMMISSIONER OF THE REVENUE

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(276) 385-1300

Aaron M. Gillespie
Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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SUNSET FIBER, LLC

ATTN: CASEY CALLOWAY

2901 SOCIETY HILL RD

OPELIKA AL

BILL NUMBER : 680002

ACCOUNT# / SEQ# : 132

TAEWELL COUNTY TREASURER

DIST: TOWN-RICHMOND

DATE 9/17/2026

36804

SUBJECT OF		YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	9	4	\$254,792	\$738.89	\$.00	\$738.89
	ABATEMENT	2026	9	4	\$40,381	\$117.10	\$.00	\$117.10
CORRECTED ASSESSMENT		2026	9	4	\$214,411	\$621.79	\$.00	\$621.79

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING*Anita Mc Reynolds, Chief Deputy*

DAVID R. ANDERSON

COMMISSIONER OF THE REVENUE

* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$117.10

Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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SUNSET FIBER, LLC

TAZEWELL COUNTY TREASURER
DIST: TOWN-TAZEWELLATTN: CASEY CALLOWAY
2901 SOCIETY HILL RD
OPELIKA AL

DATE 9/17/2026

BILL NUMBER : 690001
ACCOUNT# / SEQ# : 133

36804

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.	
ORIGINAL ASSESSMENT	PS	2026	9	5	\$351,738	\$1,020.04	\$0.00	\$1,020.04
ABATEMENT		2026	9	5	\$54,389	\$157.73	\$0.00	\$157.73
CORRECTED ASSESSMENT		2026	9	5	\$297,349	\$862.31	\$0.00	\$862.31

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING*Anita McReynolds, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$157.73

Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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SUNSET FIBER, LLC

TAZEWELL COUNTY TREASURER
DIST: TOWN-TAZEWELL

ATTN: CASEY CALLOWAY
2901 SOCIETY HILL RD
OPELIKA AL

DATE 9/17/2026

BILL NUMBER : 690002

36804

ACCOUNT# / SEQ# : 133

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	9	5	\$351,738	\$1,020.04	\$1,020.04
ABATEMENT		2026	9	5	\$54,389	\$157.73	\$157.73
CORRECTED ASSESSMENT		2026	9	5	\$297,349	\$862.31	\$862.31

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
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SEC 58.3918

AMOUNT TO BE REFUNDED \$157.73

Anita McRaynolds, Chief Deputy

DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

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(276) 385-1300

Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

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CELLCO PARTNERSHIP
PO BOX 4199
TAEWELL COUNTY TREASURER
DIST: CLEAR FORK

LISLE IL
BILL NUMBER : 220001
ACCOUNT# / SEQ# : 65
DATE 9/17/2026
60532

SUBJECT OF TAXATION				YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	3	6			\$777,172	\$2,253.80	\$.00	\$2,253.80
ABATEMENT		2026	3	6			\$37,170	\$107.80	\$.00	\$107.80
CORRECTED ASSESSMENT		2026	3	6			\$740,002	\$2,146.00	\$.00	\$2,146.00

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF BILLING

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$107.80

David R. Anderson
DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

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(276) 385-1300

Certified by Aaron M. Gillespie
County Attorney

COMMONWEALTH OF VIRGINIA

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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CELICO PARTNERSHIP

PO BOX 4199

TAZEWELL COUNTY TREASURER
DIST: CLEAR FORK

LISLE IL

60532

DATE 9/17/2026

BILL NUMBER : 220002
ACCOUNT# / SEQ# : 65

SUBJECT OF TAXATION		YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	3	6	\$777,172	\$2,253.80	\$.00	\$2,253.80
	ABATEMENT	2026	3	6	\$37,170	\$107.79	\$.00	\$107.79
CORRECTED ASSESSMENT		2026	3	6	\$740,002	\$2,146.01	\$.00	\$2,146.01

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLINGDAVID R. ANDERSON
COMMISSIONER OF THE REVENUE*Ante Mc Reynolds, Chief Deputy** This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$107.79

Certified by Aaron M. Gillespie
County Attorney*Aaron M. Gillespie*

COMMONWEALTH OF VIRGINIA

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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CELLCO PARTNERSHIP

PO BOX 4199

TAEWELL COUNTY TREASURER
DIST: JEFFERSONVILLE

LISTE IL

60532

DATE 9/17/2026

BILL NUMBER : 230001

ACCOUNT# / SEQ# : 66

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	2026	3	7	\$1,361,361	\$3,947.95	\$.00	\$3,947.95
ABATEMENT	2026	3	7	\$76,094	\$220.68	\$.00	\$220.68
CORRECTED ASSESSMENT	2026	3	7	\$1,285,267	\$3,727.27	\$.00	\$3,727.27

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING*Anita Mc Reynolds, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$220.68

*Am Gil*Certified by Aaron M. Gillespie
County Attorney

COMMONWEALTH OF VIRGINIA

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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CELICO PARTNERSHIP
PO BOX 4199
TAEWELL COUNTY TREASURER
DIST: JEFFERSONVILLE

LISLE IL
BILL NUMBER : 230002
ACCOUNT# / SEQ# : 66
DATE 9/17/2026
60532

SUBJECT OF TAXATION		YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	3	7	\$1,361,361	\$3,947.94	\$.00	\$3,947.94
ABATEMENT		2026	3	7	\$76,094	\$220.67	\$.00	\$220.67
CORRECTED ASSESSMENT		2026	3	7	\$1,285,267	\$3,727.27	\$.00	\$3,727.27

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF BILLING

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918
AMOUNT TO BE REFUNDED \$220.67

David R. Anderson
DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300

Aaron M. Gillespie
Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
ABATEMENT OF TAXES)THE MEMORANDUM MUST BE PREPARED BY COMMISSIONER OF THE REVENUE. ONE COPY
MUST BE DELIVERED TO THE COUNTY OR CITY TREASURER OR CITY COLLECTOR, ONE
COPY TO TAXPAYER AND ONE COPY MUST BE RETAINED BY THE COMMISSIONER.

CELCO PARTNERSHIP

PO BOX 4199

TAEWELL COUNTY TREASURER
DIST: TOWN-BLUEFIELD

LISLE IL

60532

DATE 9/17/2026

BILL NUMBER : 250001

ACCOUNT# / SEQ# : 68

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.	
ORIGINAL ASSESSMENT	PS	2026	4	1	\$215,974	\$626.33	\$0.00	\$626.33
ABATEMENT	2026	4	1	\$15,523	\$45.02	\$0.00	\$45.02	\$45.02
CORRECTED ASSESSMENT	2026	4	1	\$200,451	\$581.31	\$0.00	\$581.31	\$581.31

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF

BILLING

*Anita McHughen, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$45.02

Certified by Aaron M. Gillespie
County Attorney*Aaron M. Gillespie*

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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CELICO PARTNERSHIP

PO BOX 4199

TAZEWELL COUNTY TREASURER
DIST: TOWN-BLUEFIELD

LISLE IL

60532

DATE 9/17/2026

BILL NUMBER : 250002

ACCOUNT# / SEQ# : 68

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	4	1	\$215,974	\$626.32	\$626.32
ABATEMENT		2026	4	1	\$15,523	\$45.01	\$45.01
CORRECTED ASSESSMENT		2026	4	1	\$200,451	\$581.31	\$581.31

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLINGAMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918
AMOUNT TO BE REFUNDED \$45.01*Anita McHughes, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300Certified by Aaron M. Gillespie
County Attorney*Aaron M. Gillespie*

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
ABATEMENT OF TAXES)

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COPY TO TAXPAYER AND ONE COPY MUST BE RETAINED BY THE COMMISSIONER.

CELICO PARTNERSHIP

PO BOX 4199

TAZEWELL COUNTY TREASURER
DIST: TOWN-TAZEWELL

LISLE IL

60532

DATE 9/17/2026

BILL NUMBER : 260001

ACCOUNT# / SEQ# : 70

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.	
ORIGINAL ASSESSMENT	PS	2026	4	2	\$786,039	\$2,279.52	\$0.00	\$2,279.52
ABATEMENT		2026	4	2	\$32,144	\$93.22	\$0.00	\$93.22
CORRECTED ASSESSMENT		2026	4	2	\$753,895	\$2,186.30	\$0.00	\$2,186.30

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING

Anita McKeon
DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$93.22

Aaron M. Gillespie
Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
ABATEMENT OF TAXES)

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COPY TO TAXPAYER AND ONE COPY MUST BE RETAINED BY THE COMMISSIONER.

CELICO PARTNERSHIP TAZEWELL COUNTY TREASURER
PO BOX 4199 DIST: TOWN-TAZEWELL

LISLE IL DATE 9/17/2026
BILL NUMBER : 260002 60532
ACCOUNT# / SEQ# : 70

SUBJECT OF TAXATION		YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	4	2	\$786,039	\$2,279.51	\$.00	\$2,279.51
ABATEMENT		2026	4	2	\$32,144	\$93.22	\$.00	\$93.22
CORRECTED ASSESSMENT		2026	4	2	\$753,895	\$2,186.29	\$.00	\$2,186.29

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF BILLING

David R. Anderson
DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918
AMOUNT TO BE REFUNDED \$93.22

* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300

Aaron M. Gillespie
Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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CELICO PARTNERSHIP

PO BOX 4199

TAZEWELL COUNTY TREASURER
DIST: TOWN-CEDAR BLUFF

LISTE IL

60532

DATE 9/17/2026

BILL NUMBER : 270001
ACCOUNT# / SEQ# : 84

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	4	3	\$3,639	\$10.56	\$10.56
ABATEMENT		2026	4	3	\$3,372	\$9.78	\$9.78
CORRECTED ASSESSMENT		2026	4	3	\$267	\$.78	\$.78

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING

Anita McHughes, Chief Deputy
DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918
AMOUNT TO BE REFUNDED \$9.78

Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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COPY TO TAXPAYER AND ONE COPY MUST BE RETAINED BY THE COMMISSIONER.

CELICO PARTNERSHIP

PO BOX 4199

TAEWELL COUNTY TREASURER
DIST: TOWN-CEDAR BLUFF

LISLE IL

60532

DATE 9/17/2026

BILL NUMBER : 270002

ACCOUNT# / SEQ# : 84

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	4	3	\$3,639	\$10.55	\$10.55
ABATEMENT		2026	4	3	\$3,372	\$9.78	\$9.78
CORRECTED ASSESSMENT		2026	4	3	\$267	\$0.77	\$0.77

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLINGAMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918
AMOUNT TO BE REFUNDED \$9.78*Anita McHughes, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300Certified by Aaron M. Gillespie
County Attorney

COMMONWEALTH OF VIRGINIA

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
ABATEMENT OF TAXES)

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COPY TO TAXPAYER AND ONE COPY MUST BE RETAINED BY THE COMMISSIONER.

NORFOLK AND WESTERN RAILWAY COMPANY

TAZEWELL COUNTY TREASURER
DIST: CLEAR FORK

TAXATION DEPARTMENT
650 W PEACHTREE ST NW
ATLANTA GA

DATE 9/22/2026

BILL NUMBER : 560001

30308

ACCOUNT# / SEQ# : 5

SUBJECT OF		TAXATION		YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL		PS		2026	7	8	\$29,120,835	\$84,450.42	\$.00	\$84,450.42
ASSESSMENT				2026	7	8	\$534,478	\$1,549.99	\$.00	\$1,549.99
ABATEMENT				2026	7	8	\$28,586,357	\$82,900.43	\$.00	\$82,900.43
CORRECTED				2026	7	8				
ASSESSMENT				2026	7	8				

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING

David R. Anderson, Chief Deputy

DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$1,549.99

Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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COPY TO TAXPAYER AND ONE COPY MUST BE RETAINED BY THE COMMISSIONER.

NORFOLK AND WESTERN RAILWAY COMPANY

TAXATION DEPARTMENT
650 W PEACHTREE ST NW
ATLANTA GA 30308
DATE 9/22/2026

BILL NUMBER : 560002

ACCOUNT# / SEQ# : 5

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.	
ORIGINAL ASSESSMENT	PS	2026	7	8	\$29,120.835	\$84,450.42	\$0.00	\$84,450.42
ABATEMENT		2026	7	8	\$534,478	\$1,549.98	\$0.00	\$1,549.98
CORRECTED ASSESSMENT		2026	7	8	\$28,586.357	\$82,900.44	\$0.00	\$82,900.44

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING*Anto McReynolds, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$1,549.98

Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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COPY TO TAXPAYER AND ONE COPY MUST BE RETAINED BY THE COMMISSIONER.

NORFOLK AND WESTERN RAILWAY COMPANY

TAZEWELL COUNTY TREASURER
DIST: TOWN-BLUEFIELDTAXATION DEPARTMENT
650 W PEACHTREE ST NW

DATE 9/22/2026

ATLANTA GA

30308

BILL NUMBER : 570001

ACCOUNT# / SEQ# : 33

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.	
ORIGINAL ASSESSMENT	PS	2026	8	1	\$2,130,087	\$6,177.25	\$0.00	\$6,177.25
ABATEMENT		2026	8	1	\$37,233	\$107.98	\$0.00	\$107.98
CORRECTED ASSESSMENT		2026	8	1	\$2,092,854	\$6,069.27	\$0.00	\$6,069.27

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING*Orlita Mc Reynolds, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$107.98

Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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NORFOLK AND WESTERN RAILWAY COMPANY

TAXEWELL COUNTY TREASURER
DIST: TOWN-BLUEFIELDTAXATION DEPARTMENT
650 W PEACHTREE ST NW

30308

DATE 9/22/2026

ATLANTA GA

BILL NUMBER : 570002
ACCOUNT# / SEQ# : 33

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	8	1	\$2,130,087	\$6,177.25	\$6,177.25
ABATEMENT		2026	8	1	\$37,233	\$107.97	\$107.97
CORRECTED ASSESSMENT		2026	8	1	\$2,092,854	\$6,069.28	\$6,069.28

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING*Antia McRynolds, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$107.97

Certified by Aaron M. Gillespie
County Attorney

COMMONWEALTH OF VIRGINIA

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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NORFOLK AND WESTERN RAILWAY COMPANY

TAZEWELL COUNTY TREASURER
DIST: TOWN-CEDAR BLUFF

TAXATION DEPARTMENT
650 W PEACHTREE ST NW
ATLANTA GA

DATE 9/22/2026

30308

BILL NUMBER : 580001
ACCOUNT# / SEQ# : 37

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	8	2	\$2,066,982	\$5,994.25	\$0.00
ABATEMENT		2026	8	2	\$40,741	\$118.15	\$0.00
CORRECTED ASSESSMENT		2026	8	2	\$2,026,241	\$5,876.10	\$0.00
							\$5,876.10

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING

David McReynolds, Chief Deputy

DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918
AMOUNT TO BE REFUNDED \$118.15

Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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NORFOLK AND WESTERN RAILWAY COMPANY

TALZEWELL COUNTY TREASURER
DIST: TOWN-CEDAR BLUFF

TAXATION DEPARTMENT

650 W PEACHTREE ST NW

ATLANTA GA

30308

DATE 9/22/2026

BILL NUMBER : 580002

ACCOUNT# / SEQ# : 37

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.	
ORIGINAL ASSESSMENT	PS	2026	8	2	\$2,066,982	\$5,994.25	\$0.00	\$5,994.25
ABATEMENT	2026	8	2	\$40,741	\$118.15	\$0.00	\$118.15	
CORRECTED ASSESSMENT	2026	8	2	\$2,026,241	\$5,876.10	\$0.00	\$5,876.10	

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLINGAMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$118.15

*Anta Mc Reynolds, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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NORFOLK AND WESTERN RAILWAY COMPANY

TAZEWELL COUNTY TREASURER
DIST: TOWN-RICHLANDS

TAXATION DEPARTMENT
650 W PEACHTREE ST NW
ATLANTA GA

30308

DATE 9/22/2026

BILL NUMBER : 600001
ACCOUNT# / SEQ# : 42

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	8	4	\$4,510,249	\$13,079.72	\$0.00
ABATEMENT		2026	8	4	\$74,136	\$215.00	\$0.00
CORRECTED ASSESSMENT		2026	8	4	\$4,436,113	\$12,864.72	\$0.00

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING

David R. Anderson, Chief Deputy

DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918
AMOUNT TO BE REFUNDED \$215.00

Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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NORFOLK AND WESTERN RAILWAY COMPANY

TAXPAYER COUNTY TREASURER
DIST: TOWN-RICHMOND

TAXATION DEPARTMENT

650 W PEACHTREE ST NW

DATE 9/22/2026

ATLANTA GA

30308

BILL NUMBER : 600002

42

ACCOUNT# / SEQ# :

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	2026	8	4	\$4,510,249	\$13,079.72	\$.00	\$13,079.72
ABATEMENT	2026	8	4	\$74,136	\$214.99	\$.00	\$214.99
CORRECTED ASSESSMENT	2026	8	4	\$4,436,113	\$12,864.73	\$.00	\$12,864.73

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING*Anita M. Reynolds, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918
AMOUNT TO BE REFUNDED \$214.99Certified by Aaron M. Gillespie
County Attorney

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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NORFOLK AND WESTERN RAILWAY COMPANY

TASWELL COUNTY TREASURER
DIST: TOWN-TASWELLTAXATION DEPARTMENT
650 W PEACHTREE ST NW
ATLANTA GA

DATE 9/22/2026

BILL NUMBER :

30308

ACCOUNT# / SEQ# :

43

SUBJECT OF TAXATION	YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.	
ORIGINAL ASSESSMENT	PS	2026	8	5	\$1,977,394	\$5,734.45	\$0.00	\$5,734.45
ABATEMENT		2026	8	5	\$30,464	\$88.35	\$0.00	\$88.35
CORRECTED ASSESSMENT		2026	8	5	\$1,946,930	\$5,646.10	\$0.00	\$5,646.10

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF
BILLING*Anita McRaynolds, Chief Deputy*DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$88.35

Certified by Aaron M. Gillespie
County Attorney

COMMONWEALTH OF VIRGINIA

MEMORANDUM OF CORRECTED ASSESSMENT BY COMMISSIONER OF THE REVENUE OF
UNPAID LOCAL LEVIES

(COMMISSIONER OF THE REVENUE MUST BE GOVERNED STRICTLY BY LAW PERTAINING TO THE
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NORFOLK AND WESTERN RAILWAY COMPANY

TAZEWELL COUNTY TREASURER
DIST: TOWN-TAZEWELL

TAXATION DEPARTMENT
650 W PEACHTREE ST NW
ATLANTA GA

DATE 9/22/2026

BILL NUMBER :

30308

610002

ACCOUNT# / SEQ# : 43

SUBJECT OF TAXATION		YEAR	PAGE	LINE	VALUE	LOCAL LEVY	PENALTY	TOTAL TAX AND PEN.
ORIGINAL ASSESSMENT	PS	2026	8	5	\$1,977,394	\$5,734.44	\$.00	\$5,734.44
ABATEMENT		2026	8	5	\$30,464	\$88.34	\$.00	\$88.34
CORRECTED ASSESSMENT		2026	8	5	\$1,946,930	\$5,646.10	\$.00	\$5,646.10

REASON: RECEIVED 2026 VALUES AFTER FIRST HALF BILLING

Antia Mc Reynolds, Chief Deputy

DAVID R. ANDERSON
COMMISSIONER OF THE REVENUE

* This may not reflect your total tax - Please contact the Treasurer's Office
(276) 385-1300

AMOUNT TO BE REFUNDED PLUS ANY PENALTY &
INTEREST DUE AND ANY INTEREST DUE UNDER
SEC 58.3918

AMOUNT TO BE REFUNDED \$88.34

Certified by Aaron M. Gillespie
County Attorney



Riverside Realty & Auction, Inc. - Escrow for Personal Property
757 Industry Road
North Tazewell, VA 24630
276-988-2594

The National Bank of Blacksburg

1972

PAY TO THE
ORDER OF

Tazewell County Board of Supervisors

68-312514

9/17/2026

\$ **7,989.75

Seven Thousand Nine Hundred Eighty-Nine and 75/100*****

DOLLARS

Tazewell County Board of Supervisors

MEMO

Vehicles

AUTHORIZED SIGNATURE

MP

1100197211 120514031221 78111111

Riverside Realty & Auction, Inc. - Escrow for Personal Property

1972

Tazewell County Board of Supervisors

9/17/2026

Fall Consignment Auction

7,989.75

NPB Personal Propert Vehicles

7,989.75

SETTLEMENT L930-030-02

09/14/2026

Tazewell County Board of Supervisors
 Seller Number: 95
 Tazewell County Board of Supervisors
 108 E Main Street
 Tazewell VA
 24651 US
 Email: stephanie.russell@tazewellcounty.org
 Phone: 2762105715



Riverside Realty & Auction
 757 Industry Rd
 North Tazewell VA
 24630 US

Phone: (276) 988-6702

Auctions group: Factory Direct/Consignment Auction (2 auctions)

Item	Qty	Amount	Commission	Total
Lot 4 2006 Ford Econoline Van	1	\$1,300.00	\$195.00	\$1,105.00
Lot 5: 2009 Dodge Charger Passenger Car	1	\$1,800.00	\$270.00	\$1,530.00
Lot 26. 8ft Utility Bed	1	\$350.00	\$52.50	\$297.50
Lot 75: 2010 Ford E-450 Super Duty	1	\$3,500.00	\$300.00	\$3,200.00
Lot 76 2008 Jeep Liberty	1	\$1,600.00	\$240.00	\$1,360.00
Lot 170: Weeres Pedal Boat	1	\$260.00	\$39.00	\$221.00
Lot 171 Weeres Pedal Boat	1	\$325.00	\$48.75	\$276.25
Total Lots: 7				

Payment	Amount	Total	Status	Created
Check (1972)	\$7,989.75	\$7,989.75	completed	09/17/26 01:58 PM EDT

Subtotal	\$9,135.00
Commissions	\$1,145.25
Expenses	\$0.00
Credits	\$0.00
Total	\$7,989.75
Total Paid	\$7,989.75
Change	\$0.00
Balance Due	\$0.00

MEMO

Date: October 1, 2026

To: Stephanie Russell, Executive Assistant to the Board of Supervisors
Brittany Gillespie, Human Resources Manager
Tanya Mullins, Grant Accounting Manager
Arlene Matney, Finance Director
Tina Altizer, Accounting Manager

From: Rebecca Brewster, Fire & EMS Services Administrative Assistant

Subject: October 6, 2026 Board of Supervisors Agenda Item
: Vehicle Donation Request to Abbs Valley Volunteer Fire Station

On behalf of the Tazewell County Volunteer Fire Company, we are requesting the approval of a donation of a 2000 Internal 4900 Smeal Pumper VIN Number: 1HTSDADR6YH302176 to be made to Abbs Valley Volunteer Fire Station. This vehicle was damaged during Hurricane Helene in September 2024 resulting in the vehicle being stuck in fifth gear and the transmission no longer shifting. Following this damage insurance claim number 0892024366881 was filed with VaCorp with over \$27,342.90 being paid out for a transmission replacement and other repairs. After being placed back in service the vehicle continues to have mechanical and electrical issues with multiple repair shop being unable to determine the cause and make the necessary repairs.

If you have any questions, please let me know.

Thank you,

Rebecca Brewster

MEMO

Date: September 28, 2026

To: Stephanie Russell, Executive Assistant to the Board of Supervisors
Brittany Gillespie, Human Resources Manager
Tanya Mullins, Grant Accounting Manager
Arlene Matney, Finance Director
Tina Altizer, Accounting Manager

From: Rebecca Brewster, Fire & EMS Services Administrative Assistant

Subject: October 6, 2026 Board of Supervisors Agenda Item
: Vehicle Donation Request to Bishop Volunteer Fire Station

On behalf of the Tazewell County Volunteer Fire Company, we are requesting the approval of a donation of a 2003 Chevrolet Suburban VIN Number: 1GNFK16Z13J268433 to be made to Bishop Volunteer Fire Station. Per Bishop Volunteer Fire Station Chief, Darryl Thomas the vehicle has been disabled for several months with irreparable transmission issues.

Upon approval, please contact our office regarding the release of the title and please remove the vehicle from auto insurance.

If you have any questions, please let me know.

Thank you,

Rebecca Brewster

**Tazewell County Engineering Department
Board of Supervisors Monthly Update
10-06-26**

Landfill

New Cell Construction

The contractor has mobilized some equipment on site to start construction. I continue to go and inspect the site weekly. Once construction starts and picks up I will be onsite more often.

The Engineering department is currently comparing the tonnage to the remaining airspace daily. We are also checking the compaction rate monthly. As of this report we will still have enough available airspace to finish construction.

Based on a call that I had with Republic and the Contractor.

Per republic the liner Contractor is going to be onsite next week to start placing liner.

Operations

I have submitted the Draft Recycling Action Plan to DEQ for Review waiting to receive approval.

The Now Savaging signs have been installed at all the convience areas and the Transfer Stations

Jewell Ridge Convenience Area: Bears remain an issue, I think by ongoing scavenging at the site. People are repeatedly cutting the locks installed by Capital Waste, leaving dumpster doors open, and scattering trash. Last week, a dumpster swap was delayed when a woman refused to leave the container, requiring Capital to contact the Sheriff's Office. Per Capital the Sheriff's Office has said they would do extra patrols. Stopping the scavenging is necessary before we can effectively bear-proof the site.

We have received and installed the pumps for the monitoring wells at the animal shelter. The next step it to sample the wells I will update you once we get the results back

There was a small fire at the Landfill it was contained to the dumpster across from the scale house. The Fire Department put it out quickly. The only damage was to the dumpster.

I have looked at the option for Shredder that strips metals from the tires so that we could sell the mulch. In order strip the metal from the tire shredding another piece of equipment would need to be purchased. From my research I estimate that the cost for the second piece of equipment is \$500,000-\$600,000.

I am also looking at mobile shredders as an option.

Cedar Bluff Transfer Station

I have submitted the permit for the Cedar Bluff transfer Station. There are several steps that must take place to get the permit. There was an issue with the payment on DEQ's end. The County paid the invoice and DEQ did not recognize in their system that it had been paid. I am working this issue out with DEQ so that we can move the permit forward.

I had to apply for a variance due to the dumpster being closer than 50' from the property line. Once the variance is reviewed and DEQ has tentatively approved the variance a 30-day public notice will need to be placed in the Newspaper. If there are no comments then we can receive the comments. I will need to double check and see if there needs to be a public hearing. (this is my first variance that I have applied for)

During this time DEQ will tentatively review the permit but they will not fully review until the Variance is approved. Once the variance is approved DEQ will do a full review and provide comments on the application and I will address the comments. Then we will have to advertise the comments for another 30 days and have a public hearing on the request.

Once this is completed, we can advertise for construction. We are working on a location for a temporary Transfer Station but have not secured a location currently. Once we do secure a location it will be for residential trash only. Contractors and the Towns will need to go the Landfill until we open the Transfer station back up.

Leachate Tank

The County has received the permit for the part A application with a variance for the location of the Tank. Comments are currently being addressed and should be submitted back to DEQ soon.

It is my understanding that the Cumberland Plateau Planning District has been submitted. I will update you once we have an update on the grant.

VDOT

The smart scale application has been submitted. As I get updates, I will let you know.

At the time of this report I do not have the VDOT report. I will email you a copy of the VDOT report once I receive the report and I will bring hard copies to the board meeting.

Roads

Cemetery RD (Northern District) We have received complaints from Mr. Steltiner about when he brings a big truck onto the road the road is being torn up and would like the county to fix the road and widen the road.

Shamrock , Sparrow , Songbird and Sparrow – The sewer issue needs be resolved before the stormwater issue can be addressed.

Buckhorn St - A third party contractor has been authorized to put I some temporary water bars on the road. I do not have date for the work currently

Tradewinds drive- The Legal Department is looking into the Right of Way.

Ontario drive- Ditch work has on requested on the road. To do the work we would need additional Row on the road. Based on the information that we have the ROW on the road is 20' and the road is 10' wide that leaves 10' of ROW on the road This means that we have 5' of Right of way on each side of the road (assuming that the road was built in the center of the ROW.) To make the ditch function properly we will need to redefine the ditch and in stall pipes under entrances. There is no shoulder on either side of the road so a shoulder need be placed on the side of the road which needs to be approximately 4' wide then a 2' ditch can be installed. To do this we would need at a minimum and additional 10' of right of way. 10' wide road is a 1 lane road and with out a shoulder on either side of the road there is no room for cares going opposite directions to pass. Also, the County does not do snow removal so the snowy and icy conditions cause someone to slide into the ditch. I have not prepared and estimate to this work but based on other roads it could be \$15,000 -\$20,000 to do the work. It my opinion that we can not do anything to the ditch until we have the additional ROW.

Paving for the paving schedule is ongoing the deadline was extended to October 15 due to the contractor unable to get asphalt

We only paved the gravel section of Pepper loop rd. due prior to the paving schedule being prepared someone had paved the section that was currently paved. The pavement that was put down did not hold up due to the heavy storms that we have had and now a landowner is wanting the County to pave the whole road. The estimate to pave the rest of the road is \$16,800. I am not sure when the asphalt plants are shutting down but it has already been difficult getting asphalt this season so I do not know if we have enough time to finish the paving schedule and pave the rest of the road.

Safe Streets for all Grant

The safe streets study grant closure paperwork has been submitted.

The implementation portion of the Grant was submitted on 5/26/26

IT Department

The IT Department is currently working on the following projects along with the day-to-day tasks

- The new County Website

- The new phone system

- Installation of the backup system

Richlands School Drainage project

I got an update from the contractor and they are back working on the pond portion of the project. They had to wait about a month to get the structure for the pond made. They stated that they should have the project completed by mid-October.

I am meeting with RES to talk about other projects that can be done to reduce even more flood on the school property.

Other Items

The sink hole repairs at the airport are currently on hold till funding for the project is determined.





A RESOLUTION COMMENDING BILLY CHARLES “BILL” PATTON

WHEREAS, Billy Charles “Bill” Patton, was a lifelong resident of Richlands, Virginia, graduating from Richlands High School and serving with the United States Army National Guard unit in Richlands;

WHEREAS, Bill Patton was instrumental in the establishment of the Richlands Rescue Squad and remained a dedicated member for more than 60 years. His commitment to emergency service and his willingness to help others became a defining part of his life, earning him “Squadman of the Year” in 1979;

WHEREAS, Bill Patton spent many years serving families through Hurst-Scott Funeral Home as an assistant funeral director. In that role, he continued doing what he had done throughout his life—being present for people during some of their most difficult and important moments, leading to the Virginia State Police Association honoring Bill Patton with its Citizen Appreciation Award in 1998;

WHEREAS, Bill Patton spent 42 years as a photographer for the *Richlands News-Press*. His work became an important part of the visual history of Richlands and the surrounding community;

WHEREAS, Bill Patton was also a longtime member of Richlands Masonic Lodge #318 AF&AM and was honored as a Life Member in Perpetuity;

WHEREAS, Bill Patton was known for never saying no when someone needed help, for being the person people could count on, and for his genuine kindness. Whether responding to an emergency as a member of the rescue squad, serving families at Hurst-Scott Funeral Home or documenting a community event, Bill consistently gave his time and himself to others. Bill Patton’s dedication to Richlands was not limited to a particular job, organization, or period of his life. It was a lifelong commitment. Bill Patton did not simply live in Richlands; he was part of its history--and he spent his life helping preserve it.

NOW THEREFORE BE IT RESOLVED that the Tazewell County Board of Supervisors hereby wishes to posthumously recognize Bill Patton for his distinguished service and dedication to the community;

Presented this the 6th day of October, 2026.

Shanna Plaster, Vice Chair
Curt Breeding, Member
John Rhudy, Member
Kyle Cruey, Member

Charles “Chuck” Presley, Jr., Chairman

C. Eric Young, County Administrator



September 8, 2026

David White
Director of Operations
Tazewell County
197 Main Street
Tazewell, VA 24651

Mr. David White:

On behalf of Swope Construction Company, we thank you for the opportunity to provide our proposal for the cabins at Lake Witten in Tazewell Count. Our pricing is inclusive of the specifications outlined in the provided Invitation for Bid as well as discussions from the September 4th pre-bid meeting. Our bid per cabin is **\$57,386.00.**

Our pricing includes:

- 11'x14' A-Frame Cabin with 4' Porch
- 50amp 220V Service with Extension Cord
- Natural Oak Stain
- LVP Flooring
- Kitchenette Bar Set
- Barstool Set
- Single Bed, Double Bed and Futon
- Rustic Nightstand Shelf
- Outswing Door with Deadbolt
- Black Kitchen Appliances
- Single-Zone HVAC
- Window Blinds

Our pricing excludes:

- Grading (Site and pad are to be ready to receive drop shipment. Pad must be level)
- Any additional leveling if pad is not level
- Site Utilities
- Final Hook Ups
- Permitting
- Bonding
- Builder's Risk Insurance

Sincerely,

Patric R. Dove
Project Manager

Enclosures: 2

CC: PR Burdette, Daniel Beverly

COMMONWEALTH of VIRGINIA

Department of Professional and Occupational Regulation

9960 Mayland Drive, Suite 400, Richmond, VA 23233

Telephone: (804) 367-8500

EXPIRES ON

11-30-2026

NUMBER

2705014289

BOARD FOR CONTRACTORS
CLASS A CONTRACTOR
CLASSIFICATIONS CBC RBC



SWOPE CONSTRUCTION CO INC
1325 BLUEFIELD AVE
BLUEFIELD, WV 24701



Bauman
Brian P. Wolford, Director

Status can be verified at <http://www.dpor.virginia.gov>

(SEE REVERSE SIDE FOR PRIVILEGES AND INSTRUCTIONS)

DPOR-LIC (02/2017)

(DETACH HERE)



COMMONWEALTH of VIRGINIA

Department of Professional and Occupational Regulation

CLASS A BOARD FOR CONTRACTORS
CONTRACTOR

CLASSIFICATIONS CBC RBC

NUMBER: 2705014289 EXPIRES: 11-30-2026

SWOPE CONSTRUCTION CO INC
1325 BLUEFIELD AVE
BLUEFIELD, WV 24701



(FOLD)

Status can be verified at <http://www.dpor.virginia.gov>

DPOR-PC (02/2017)



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

1/22/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Friedlander Company 1566 Kanawha Blvd. E. Charleston WV 25311	CONTACT NAME:		
	PHONE (A/C, No, Ext): 304-357-4520	FAX (A/C, No): 304-345-8724	
	E-MAIL ADDRESS: jeffodell@friedlandercompany.com		
	INSURER(S) AFFORDING COVERAGE	NAIC #	
	INSURER A: Westfield Insurance	24112	
	INSURER B: Encova Insurance	12372	
	INSURER C:		
	INSURER D:		
	INSURER E:		
	INSURER F:		

COVERAGES **CERTIFICATE NUMBER:** 87066028 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PRO-JECT ☒ LOC ☐ OTHER:			CMM386765F	2/1/2026	2/1/2027	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			CMM386765F	2/1/2026	2/1/2027	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☒ RETENTION \$ 0			CMM386765F	2/1/2026	2/1/2027	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N ☐	N/A	WCN6007588	9/30/2025	9/30/2026	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER Certificate for Insured's Records 1325 Bluefield Ave Bluefield WV 24701	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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Section 504 Grievance Procedure Sample

The following grievance procedure has been adapted from a sample grievance procedure developed by the U. S. Treasury, Office of Revenue Sharing based on material prepared by the U. S. Department of Health and Human Services, Office of Civil Rights, Regional Technical Assistance Staff. It is intended as a guide only, to be tailored by recipient governments to suit their own particular circumstances and in consideration of any applicable state or local laws. This sample grievance procedure once completed should satisfy the requirements of the Department of Housing and Urban Development's (HUD) Section 504 regulations (24 CFR Part 8.53(b)). Recipients should be reminded that existing grievance procedures may be used to meet the HUD requirements.

Grievance Procedure

The *Tazewell County Board of Supervisors* has adopted an internal grievance procedure providing for prompt and equitable resolution of complaints alleging any action prohibited by the Department of Housing and Urban Development's (HUD) (24 CFR 8.53(b)) implementing Section 504 of the Rehabilitation Act of 1973, as amended (29 USC 794). Section 504 states, in part, that "no otherwise qualified handicapped individual . . . shall solely by reason of his handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance. . . ."

Complaints should be addressed to: Eric Young, Tazewell County Administrator, 197 Main Street, Tazewell, VA 24651, 276-385-1322, who has been designated to coordinate Section 504 compliance efforts.

1. A complaint should be filed in writing or verbally containing the name and address of the person filing it, and briefly describe the alleged violation of the regulations.
2. A complaint should be filed within *30 days* after the complainant becomes aware of the alleged violation. (Processing of allegations of discrimination occurring before this grievance procedure was in place will be considered on a case-by-case basis.)
3. An investigation, as may be appropriate, shall follow a filing of a complaint. The investigation will be conducted by *Eric Young, Tazewell County Administrator*. These rules contemplate informal but thorough investigations, affording all interested persons and their representatives, if any, an opportunity to submit evidence relevant to a complaint. Under 24 CFR 8.53(b), the *Tazewell County Board of Supervisors* need not process complaints from applicants for employment or from applicants for admission to housing.

4. A written determination as to the validity of the complaint and description of resolution, if any, shall be issued by Eric Young, Tazewell County Administrator and a copy forwarded to the complainant no later than *30 days* after its filing.
5. The Section 504 coordinator shall maintain the files and records of the *Tazewell County Board of Supervisors* relating to the complaints filed.
6. The complainant can request a reconsideration of the case in instances where he or she is dissatisfied with the resolution. The request for reconsideration should be made within *30 Days* to *Eric Young, Tazewell County Administrator*.
7. The right of a person to a prompt and equitable resolution of the complaint filed hereunder shall not be impaired by the person's pursuit of other remedies such as the filing of a Section 504 complaint with the Department of Housing and Urban Development. Utilization of this grievance procedure is not a prerequisite to the pursuit of other remedies.
8. These rules shall be construed to protect the substantive rights of interested persons, to meet appropriate due process standards and to assure that the *Tazewell County Board of Supervisors* complies with Section 504 and the HUD regulations.

Duly adopted at the regular meeting of the _____ on _____, 20____.

Signature of Authorized Official

NON-DISCRIMINATION POLICY

The *Tazewell County Board of Supervisors* or any employee thereof will not discriminate in employment, housing or accommodations because of race, color, religion, national origin, sex or gender, age, familial status, pregnancy, childbirth or related medical conditions (including lactation), marital status, source of income, veteran status, disability, sexual orientation or gender identity.

Administrative and personnel officials will take affirmative action to ensure that this policy shall include, but not be limited, to the following: employment, upgrading, demotion or transfer; rates of pay or other forms of compensation; and selection for training.

Duly adopted at the regular meeting of the Tazewell County Board of Supervisors on _____, 2026.

Signature of Authorized Official

VIRGINIA: AT AN REGULAR MEETING OF THE BOARD OF SUPERVISORS OF TAZEWell COUNTY, VIRGINIA HELD AT THE COUNTY ADMINISTRATION BUILDING, LOCATED AT 197 MAIN STREET, IN THE TOWN OF TAZEWell, VA, 24651, ON THE 6TH DAY OF OCTOBER, 2026, THE FOLLOWING RESOLUTION WAS ADOPTED, UPON A MOTION AND SECOND:

Resolution No.: 26-10-001

Date: October 6, 2026

**APPROPRIATION OF FUNDS TAZEWell COUNTY URGENT NEEDS GENERATOR
INSTALLATION PROJECT**

WHEREAS, Tazewell County has been obligated, contingent on certain conditions, \$597,000 for the Virginia Housing and Community Development Urgent Needs Initiative, for the Tazewell County Urgent Needs Generator Installation Project;

NOW THEREFORE, Be It Resolved, for the Tazewell County Urgent Needs Generator Installation Project, the County of Tazewell hereby appropriates the sum of \$597,000 for FY26, contingent on receiving funds from the Virginia Department of Housing and Community Development.

This **RESOLUTION** is adopted this 6th day of October, 2026.

ATTEST:

Charles "Chuck" Presley, Jr.
Chairman – Board of Supervisors

C. Eric Young
Tazewell County Administrator

RECORDED VOTE:

MEMBERS PRESENT: _____
MEMBERS ABSENT: _____
AYES: _____
NAYS: _____
ABSTENTIONS: _____

TAZEWELL COUNTY ANIMAL SHELTER BOARD

(Four (4) Year Term)

Warren Hinkle
4432 Baptist Valley Road
Cedar Bluff, VA 24609
276-596-0633
warrenhinkle@roadrunner.com
(reappointed 6-4-2019)

07-01-2023 6-30-2027

Jim Talbert
357 Brook Street
Tazewell, Virginia 24651
JTalbert@richlands-news-press.com

07-01-2026 6-30-2030

Dave Anderson
3124 Ridgeway Drive
Bluefield, Virginia 24605

RESIGNED

07-01-2022 6-30-2026

Missie Joyce
529 Cresswood Dr.
Richlands, VA 24641
missie.joyce@gmail.com
276-245-0951

07-01-2026 6-30-2030

John Absher
Town of Cedar Bluff
276-964-4889
jabshercb@gmail.com

07-01-2025 06-30-2029

MEETING DATE AND LOCATION:

AMOUNT OF PAY:None.

****Financial Disclosure 4required****

The Board of Supervisors make the appointments to the Board of Directors of the Animal Shelter.

Duties: To manage the business and property of the Tazewell County Animal Shelter

APPALACHIAN AGENCY FOR SENIOR CITIZENS

(Four (4) Year Term)

Ginger Branton 07-01-2024 06-30-2026

(W): 1413 Front Street
Richlands, VA 24641
276-963-3385
(H): P.O. Box 436
Richlands, VA 24641
276-245-7559
gingerhb3@gmail.com

Ralph Mullins 07-01-2024 06-30-2026

161 Valley Drive
Richlands, VA 24641
276-963-0338

MEETING DATE AND LOCATION:

Meets on the first Thursday of each month at 12:00 noon at the AASC office.

AMOUNT OF PAY: None, but reimbursed for travel.

****Financial Disclosure Required****

Duties: To promote and assure the highest level of services attainable for every elderly person in the District and to provide opportunities to live a more independent, dignified and meaningful life and to identify the unmet needs of older persons

Caleb Perkins - Four year terms not two year terms 6/5/26

ENTERPRISE ZONE COMMITTEE

ESTABLISHED April 5, 2016

(One (1) YEAR TERM)

Eastern District

Kyle Cruey (citizen)	RESIGNED 6/2/26	07-01-2025	06-30-2026
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Western District

Tom Lester 194 E. Hillcrest Cedar Bluff, VA 24609		07-01-2026	06-30-2027
---	--	------------	------------

Southern District

Allen Neal 757 Industry Road N. Tazewell, VA 24630 276-970-1305		07-01-2026	06-30-2027
--	--	------------	------------

Northwestern District

Curt Breeding PO Box 494 Richlands, VA 24641 276-971-7416		07-01-2026	06-30-2027
--	--	------------	------------

Northern District

Ann Robinson PO Box 11 Falls Mills, VA 24613 304-887-2421		07-01-2025	06-30-2026
--	--	------------	------------

Chuck Presley 40 College Drive Bluefield, VA 24605 (Board Member)		07-01-2026	06-30-2027
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“Upon motion of Supervisor Stacy, seconded by Supervisor Asbury and adopted by a vote of 5 to 0, with all members present and voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby appoints the following individuals to serve as members of the Enterprise Zone Committee. The Enterprise Zone Committee will study the additions/deletions of properties in the County's Enterprise Zone.” (April 5, 2016)

WIRELESS SERVICE AUTHORITY
(Established June 1, 2010)

(Four (4) Year Term)

EASTERN

Chuck Presley
40 College Drive
Bluefield, Va 24605
540-558-8341
chuck.presley@tazewellcounty.org

01-01-2024 06-30-2027

SOUTHERN

Randy Ann Davis
3122 Freestone Valley Road
Tannersville, VA 24377

07-01-2026 06-30-2030

NORTHERN

Kyle Cruey
8629 Dry Fork Rd.
North Tazewell, VA 24630
kyle.cruey@tazewellcounty.org
(filled unexpired term of Brandy Brewster)

07-01-2025 06-30-2029

NORTHWESTERN

Jordan Bales
239 Valley Drive
Richlands, VA 24641
276-971-2384
jordancbales@gmail.com
Fills resignation of Rick Wood

07-01-2025 06-30-2029

WESTERN

George McCall
PO Box 309
Richlands, VA 24641
276-701-5680
(Fills the unexpired term of Marco Warner)
georgemccall@firstsentinelbank.com

RESIGNED

07-01-2025 06-30-2029

*Financial Disclosure Form Required

TAZEWELL COUNTY
TOURISM DEVELOPMENT COMMITTEE
(Established 12-16-2003)

Per District 1 - (Two (2) Year Term)
1 - (One (1) Year Term)

SOUTHERN

Lucie D'Amato
847 Dogwood Road
Tazewell, VA 24651
757-692-3395

07-01-2026 06-30-2028

lgdamato04@gmail.com

Beth Clemons
P.O. Box 244
Tazewell, VA 24651
(276) 970-0134

07-01-2026 06-30-2027

(Filled the unexpired term of Beth Takach)

EASTERN

Denver Riffe
492 Pebblestone Drive
Falls Mills, VA 24613
(replaced the expired term of Lee Riffe)

07-01-2026 06-30-2028

Jeff Disibbio
1200 Heatherwood Road
Bluefield, WV 24701

07-01-2026 06-30-2027

NORTHERN

Nadja Brodesser
P.O. Box 381
Pocahontas, VA 24635
304-910-0518

07-01-2026 06-30-2028

Warren Hinkle

4432 Baptist Valley Rd.
Cedar Bluff, VA 24609
warrenhinkletcfp@gmail.com

07-01-2024 06-30-2026

WESTERN

Larhonda Lindsey
2037 Cedar Valley Drive
Cedar Bluff, VA 24609
(Replaced the unexpired term of Sarah Romeo)

07-01-2026 06-30-2028

Jamie Tuggle
P.O. Box 258
Cedar Bluff, VA 24609
276-202-9992

07-01-2026 06-30-2027

NORTHWESTERN

Rod Cury
215 Tazewell Avenue
Richlands, VA 24641
(fills unexpired term of Rick Wood)

07-01-2026 06-30-2028

Keshia Cole

118 Coleman Lane
Tazewell, VA 24651
276-971-5338

07-01-2024 06-30-2026

****Financial Disclosure Required** Pursuant to Section 15.2-5505 of the Code of Virginia –To promote tourism in Tazewell County, participate and assist in the planning of the Heart of Appalachia Tourism Authority and develop a tourism development plan for Tazewell County.**



202 Campbell Lane
Tazewell, VA 24651

We work with the people who work the land.

August 26, 2026

Mr. Eric Young
Tazewell County Administrator
197 Main Street,
Tazewell, VA 24651

Dear Mr. Young,

The Tazewell Soil & Water Conservation District is honored to present our Board of Director's nomination, Mr. Harry Phipps, to fill the appointed district director position. Mr. Phipps is a resident of Tazewell County residing in the Boissevain community. Mr. Phipps is a valuable asset to the district through his dedication as an Associate Director and his volunteerism under the Earth Team program. Mr. Phipps' enthusiasm and genuine interest in furthering the objectives of the district are prevalent. The new term will begin on January 1, 2027 through December 31, 2030 to coincide with the new four-year term for elected District Directors.

Please notify the board of supervisors of this nomination of Mr. Harry Phipps, Associate Director of the Tazewell Soil & Water Conservation District. Please call if you have any questions.

Sincerely,

Jack Asbury
Chair

A handwritten signature in cursive script that reads "Jack W. Asbury Chair". The signature is written in dark ink and is positioned to the right of the printed name and title.

(no subject)

1 message

Eric Young <eric.young@tazewellcounty.org>

Wed, Sep 9, 2026 at 10:07 AM

To: Stephanie Russell <stephanie.russell@tazewellcounty.org>

Please add to the agenda under appointments
Tazewell County Fire Company, Inc. Board Appointment
One (1) At Large
Term Beginning October 15, 2026 and ending June 30, 2027
(One Year term beginning July 1, 2027.)

--

C. Eric Young, Esq.

Tazewell County Administrator
197 Main Street Tazewell, Virginia 24651
276-385-1208