

VIRGINIA ASSOCIATION OF LOCAL TAX AUDITORS
GENERAL & BUSINESS MEETING
Friday, August 19, 2016
City Center Conference Facilities, Newport News

General Meeting

Call to Order: June Khamis

Welcome and Pledge of Allegiance:

Dava Kauffman, Chief Deputy Commissioner of the Revenue, Newport News, welcomed VALTA to the City of Newport News and led us in the pledge.

June Khamis Introduced:

The Honorable Scott Harris, Hanover County Commissioner of the Revenue provided a presentation on Business Personal Property Assessment Methods. Commissioner Harris focused on Machinery and Tools assessments and the legal definition of original cost as it relates to property assessments. Commissioner Harris also presented a detailed case study of a recent Hanover County Circuit Court case, and answered many questions following his presentation. Presentation slides and handouts will be included on the VALTA website.

Karen Bever, Audit Supervisor, Hampton Commissioner of the Revenue's Office, and **Mary Joyner, Tax Manager**, Hampton Commissioner of the Revenue's Office, presented background information and led a discussion regarding property taxation and exemptions related to hospitals and nonprofit colleges and universities.

Break 11:15 – 11:30

June Khamis Introduced:

Patricia Melochick, Senior Deputy City Attorney, City of Hampton, who presented a detailed history of the Federal Internet Moratorium and the impacts of this federal law on the Business Professional License and Occupational (BPOL) Tax. Presentation slides and handouts will be included on the VALTA website.

Business Meeting

June Khamis opened the business meeting

By motion the body dispensed with the reading of the minutes from the April 29, 2016 meeting.

By motion the body dispensed with the reading of the Treasurer's report for the current meeting.

Paul Crepeau offered a motion to accept the minutes from the April 29, 2016 meeting. Christie Tompkins seconded the motion and the motion passed by a voice vote of the members.

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Old Business:

Proposed Amendment of Article IX, Section 1 of the VALTA Bylaws

June Khamis presented a proposed amendment of the VALTA bylaws that was originally presented to the membership by the Executive Board at the April 29, 2016 meeting. The amendment would change the membership fees due date from August 31 to December 31. The Honorable Debra Reason, Hopewell Commissioner of the Revenue, offered a motion to amend the bylaws to change the due date of membership dues from August 31 to December 31. Paul Creapeau seconded the motion, which passed by a voice vote of the members in attendance. The amended bylaws will be posted to the VALTA website.

New Business:

June Khamis asked for volunteers to serve on the Audit Committee to audit VALTA's financial records. Existing Board members are not permitted to conduct the Audit. Volunteers are asked to contact June before the next meeting.

June called for other new business.

Meeting was adjourned by acclamation.

Announcement: The Fall Meeting will be held on October 14, 2016 in Manassas, VA. The 2017 Spring Meeting will be held on May 12, 2017 in Frederick County.

Minutes presented by:
Scott Motley, VALTA Recording Secretary
August 31, 2016