

# COUNTY OF PRINCE GEORGE, VIRGINIA

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## **Information About 2024 Reassessments**

The Prince George County Code requires that the assessor perform reassessments every year.

### **Sec. 74-193. - Powers and duties generally of county assessor.**

The county assessor shall make assessments and reassessments on the same basis as real estate is required to be assessed under the provisions of general law and, as of January 1 of each year, shall have the same authority as the assessors appointed under the provisions of general law and shall be charged with duties similar to those thereby imposed upon such assessors, except that such assessments and reassessments **shall be made annually**. All such real estate shall be assessed at its fair market value, and the taxes for each year on such real estate shall be extended by the commissioner of the revenue on the basis of the last assessment made prior to such year, subject to such changes as may have been lawfully made.

On March 5, 2024, the Prince George County Board of Supervisors approved a motion for the County Attorney to prepare an ordinance that skips reassessments for 2024.

On March 12, 2024, there will be a request for authority to advertise an ordinance that skips reassessments for 2024. If that is approved, then on March 26, 2024, the Board of Supervisors will conduct a public hearing on the ordinance. After the public hearing, if the ordinance is approved, then there will be no real estate reassessments for 2024. There will not be a meeting of the Board of Equalization regarding reassessments.

Here is the text of the proposed ordinance:

AN UNCODIFIED ORDINANCE TO  
EXEMPT THE COUNTY ASSESSOR  
FROM HAVING TO CONDUCT REAL  
ESTATE REASSESSMENTS FOR  
CALENDAR YEAR 2024 AS IS  
REQUIRED BY SECTION 74-193 OF THE  
PRINCE GEORGE COUNTY CODE.

WHEREAS section 74-193 of the Prince George County Code requires that the County Assessor perform an annual reassessment of all real estate.

NOW THEREFORE BE IT ORDAINED by the Prince George County Board of Supervisors that the County Assessor be exempted from performing reassessments of all real estate in Prince George County for calendar year 2024; and

BE IT FINALLY RESOLVED that the County Assessor shall perform assessments and reassessments of all real estate in Prince George County for calendar year 2025, and annually thereafter, in accordance with section 74-193 of the Prince George County Code.

If this Ordinance is adopted, the effect will be that there are no real estate reassessments for 2024. There would not be a meeting of the Board of Equalization, because there will be no reassessment. In other words, there is nothing to appeal to the Board of Equalization because the last reassessment was in 2023.

Under state law, a reassessment must be done at least every four years.

**§ 58.1-3252. In counties.**

There shall be a general reassessment of real estate every four years or, if determined by majority vote of a county's board of supervisors, every three years. Any county that has a total population of 50,000 or less may elect by majority vote of its board of supervisors to conduct its general reassessments at either five-year or six-year intervals. In addition, Augusta County and Bedford County may elect by majority vote of their respective board of supervisors to conduct their general reassessments at either five-year or six-year intervals.

Nothing in this section shall affect the power of any county to use the annual or biennial assessment method as authorized by law.

Frequently Asked Questions:

**What happens to my calendar year 2024 (Fiscal Year 2025) reassessment value for which I received notice in January?**

The Board of Supervisors directed the preparation of an Ordinance to set aside the reassessment process for calendar year 2024. If approved, the effect will be as though no notices for 2025 were ever mailed. The assessment notice that was mailed last year would then serve as the current assessment.

**Where can I find the value of my property that will be used in my tax bill for Fiscal Year 2025?**

The January notice sent to property owners includes assessments for calendar year 2023 (Fiscal Year 2024) values. You may also obtain a copy from the Assessor's Office.

**Can I appeal my calendar year 2023 (Fiscal Year 2024) assessment to the Board of Equalization?**

No. Property owners were provided the opportunity to appeal the calendar year 2023 (Fiscal Year 2024) assessments last year in accordance with state law. Assessment appeals

are driven by state law. The County does not have the authority to change state law in terms of appeals to the Board of Equalization.

**Why aren't property cards currently available online?**

Pending reconfiguration, property cards will return to an online format. The decision was made to remove the cards due to an incorrect display of data. Property cards are available at the Real Estate Assessor's Office.

**Can I access the old paper property cards?**

Yes. They are available at the Real Estate Assessor's Office.

**What is the status of my appeal to the Board of Equalization?**

Until the Board of Supervisors decides to formally suspend the calendar year 2024 (Fiscal Year 2025) assessments at the March 26 meeting, the Assessor's Office will continue to receive the calendar year 2024 (Fiscal Year 2025) appeals.

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