

**RESUME**

May 14, 2019

**PUBLIC HEARING TO AMEND THE CODE OF THE COUNTY OF PRINCE GEORGE, VIRGINIA, 2005, AS AMENDED, BY AMENDING SECTION 14-35 TO REQUIRE THE PAYMENT OF ALL DELINQUENT TAXES PRIOR TO ISSUANCE OF BUSINESS LICENSES**

At the April 9, 2019 meeting, the Board approved, on an emergency basis, an ordinance requiring that all delinquent taxes be paid or that the taxpayer had entered into a payment plan prior to being issued a business license. An ordinance adopted on an emergency basis is only effective for 60 days, or alternatively, the ordinance will become permanent if the Board readopts the ordinance after holding a public hearing within 60 days. The ordinance adopted on an emergency basis provided that if a delinquent taxpayer defaulted on a payment plan that year's business license would be immediately revoked. However, the Treasurer and Commissioner of Revenue have requested that the revocation process be revised to eliminate immediate revocation of the business license upon defaulting on a payment plan. Instead, the new language would prohibit the issuance of the subsequent year's business license until all delinquent taxes have been paid if the taxpayer had defaulted on a previous payment plan.

**ORDINANCE TO AMEND “THE CODE OF THE COUNTY OF  
PRINCE GEORGE, VIRGINIA”, 2005, AS AMENDED, BY  
AMENDING AND RE-ENACTING § 14-35 RELATING TO  
REQUIREMENTS FOR ISSUANCE OF BUSINESS LICENSES**

BE IT ORDAINED by the Board of Supervisors of Prince George County:

- (1) *That The Code of the County of Prince George, Virginia, 2005, as amended, is amended by amending and re-enacting § 14-35, as follows:*

**Sec. 14-35. Limitations and extensions.**

- (a) Where, before the expiration of the time prescribed for the assessment of any license tax imposed pursuant to this article, both the assessing official and the taxpayer have consented in writing to its assessment after such time, the tax may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.
- (b) Notwithstanding Code of Virginia, § 58.1-3903, the assessing official shall assess the local license tax omitted because of fraud or failure to apply for a license for the current license year and the six preceding license years.
- (c) The period for collecting any local license tax shall not expire prior to the period specified in Code of Virginia, § 58.1-3940, two years after the date of assessment if the period for assessment has been extended pursuant to this subsection, two years after the final determination of an appeal for which collection has been stayed pursuant to section 14-36(b) or (d), or two years after the final decision in a court application pursuant to Code of Virginia, § 58.1-3984 or a similar law for which collection has been stayed, whichever is later.
- (d) In accordance with § 58.1-3700, of the Code of Virginia, 1950, as amended, no business license shall be issued until the applicant has produced satisfactory evidence that all delinquent business license, personal property, and transient occupancy taxes owed by the business to the county have been paid, or the business has entered into a payment plan for the payment of such delinquent taxes and is not delinquent in making payments under such plan. If a business is issued a business license after it has entered into a payment plan, and the business defaults under such payment plan, its license shall be revoked and a new business license shall not be issued in subsequent years until to such business until all properly assessed delinquent taxes owed by the business to the county have been paid in full. Any such business license

where the applicant has violated a payment plan shall be revoked five days after notification by registered mail is mailed by the Commissioner of Revenue to the last known address.

(Code 1988, § 6.1-5)

**State law reference**—Similar provisions, Code of Virginia, § 58.1-3703.1(A)(4).

*(2) That this Ordinance shall be effective immediately upon adoption.*

## **NOTICE OF PUBLIC HEARING COUNTY OF PRINCE GEORGE**

Notice is hereby given to all interested persons that the Prince George County Board of Supervisors will hold a public hearing on Tuesday, May 14, 2019, beginning at 7:30 p.m. in the Board of Supervisors Meeting Room, Third Floor of the County Administration Building, 6602 Courts Drive, Prince George, Virginia, (located at the intersection of Laurel Springs Road and Courts Drive in the County Government Complex) pursuant to Title 15.2-1800, Code of Virginia (1950), as amended, to consider:

1. Adoption of an Ordinance to amend “The Code of the County of Prince George, Virginia,” 2005, as amended, by repealing § 2-292 and adding § 2-292.1 in order to clarify the responsibilities of the County Administrator.
  
2. Adoption of an Ordinance to amend “The Code of the County of Prince George, Virginia,” 2005, as amended by amending § 14-35 requiring the payment of delinquent taxes prior to issuance of business licenses.

A copy of the proposed amendments are available for review in the Office of the County Administrator/Clerk to the Board of Supervisors, Third Floor, County Administration Building, 6602 Courts Drive, Prince George, Virginia, Monday through Friday from 8:30 a.m. until 5:00 p.m.; Tel. 722-8600. All interested persons shall be given an opportunity to be heard.

Percy C. Ashcraft  
County Administrator