

Issue Analysis Form



Date: May 26, 2020
Ordinance to Waive Penalty and Interest until August 31, 2020 on Real Estate Taxes, Personal Property Taxes and Stormwater Utility Fees

Item:

Lead Department(s): County Attorney

Contact Person(s): Dan Whitten

Description and Current Status

On April 9, 2020, the Board of Supervisors of Prince George County confirmed, pursuant to Virginia Code § 44-146.21, the declaration of emergency in Prince George County.

The Board of Supervisors of Prince George County finds that emergency measures are necessary to respond to the current economic conditions due to the existing public health situation and wants to provide residents some relief from the penalty and interest on real estate taxes, personal property taxes and stormwater utility fees normally due June 5, 2020. A resolution was passed on April 14, 2020 extending the due date until June 26, 2020.

On April 14, 2020, the Board of Supervisors of Prince George County adopted an emergency ordinance to waive penalty and interest until August 31, 2020 on real estate taxes, personal property taxes and stormwater utility fees. The Ordinance would only be effective through August 31, 2020.

The Board of Supervisors needs to re-adopt this emergency ordinance within 60 days pursuant to the public notice required under Virginia Code § 15.2-1427.

A draft ordinance is attached for consideration; a motion approving the ordinance is requested.

Sample Motion: I move that the Board approve the Ordinance to Waive Penalty and Interest Until August 31, 2020 on Real Estate Taxes, Personal Property Taxes and Stormwater Utility Fees.

Government Path

- Does this require IDA action? Yes No
- Does this require BZA action? Yes No
- Does This require Planning Commission Action? Yes No
- Does this require Board of Supervisors action? Yes No
- Does this require a public hearing? Yes No
- If so, before what date? Yes No

Fiscal Impact Statement

County Impact

Notes

**ORDINANCE TO WAIVE PENALTY AND INTEREST UNTIL AUGUST 31, 2020 ON
REAL ESTATE TAXES, PERSONAL PROPERTY TAXES AND STORMWATER
UTILITY FEES**

WHEREAS, on April 9, 2020, the Prince George County Board of Supervisors confirmed, pursuant to Virginia Code § 44-146.21, the declaration of emergency in Prince George County; and

WHEREAS, on April 14, 2020, the Board of Supervisors of Prince George County, Virginia adopted an emergency ordinance to waive penalty and interest until August 31, 2020 on real estate taxes, personal property taxes and stormwater utility fees now due on June 26, 2020; and

WHEREAS, the emergency ordinance would expire in 60 days unless re-adopted by the Board of Supervisors after public notice in accordance with Virginia Code § 15.2-1427(F); and

WHEREAS, the Board of Supervisors desires to adopt the ordinance in order to respond to the current economic conditions due to the existing public health situation; and

WHEREAS, the Board of Supervisors wants to provide residents some relief from the penalty and interest on real estate taxes, personal property taxes and stormwater utility fees normally due June 5, 2020; and

WHEREAS, on April 14, 2020, the Board of Supervisors approved a resolution extending the due date for real estate taxes, personal property taxes and stormwater utility fees until June 26, 2020; and

WHEREAS, the ordinance amendment will waive penalty and interest until August 31, 2020 on real estate taxes, personal property taxes and stormwater utility fees now due on June 26, 2020; and

WHEREAS, the ordinance will only be effective through August 31, 2020.

NOW, THEREFORE, BE IT ORDAINED that the following uncodified ordinance is adopted:

1. Taxes - penalty and interest for late payments

Notwithstanding the provisions of Prince George County Code § 74-1, § 74-2, and § 38-82, for all real estate taxes, personal property taxes and stormwater utility fees now due on June 26, 2020, penalty and interest shall be added and collected as follows: penalty and interest of zero percent (0%) for all payments received on or before August 31, 2020, and thereafter a penalty of ten (10) percent and interest at a rate of ten (10) percent per annum for real estate, personal property and stormwater utility fees not paid on or before August 31, 2020.

- 2. This Ordinance shall be effective through August 31, 2020 and expire on September 1, 2020, without further action.**