

# Issue Analysis Form



**Date:** June 9, 2020  
Ordinance Authorizing  
Treasurer to Approve  
Refunds up to Five Thousand  
Dollars

**Item:**

**Lead Department(s):** County Attorney

**Contact Person(s):** Dan Whitten

## Description and Current Status

The 2020 Virginia General Assembly passed HB 316: Refunds of local taxes; authority of treasurer. This bill states the treasurer may refund a taxpayer up to \$5,000 in taxes paid as a result of an erroneous tax assessment.

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

This Ordinance shall be effective July 1, 2020.

Sample Motion: I move that the Board approve amending the Code of the County of Prince George, Virginia, by enacting Section 74-5 relating to authorizing the Treasurer to approve refunds up to five thousand dollars without the approval of the Board of Supervisors in accordance with Virginia Code Section 58.1-3981(A).

## 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

ORDINANCE TO AMEND "THE CODE OF THE COUNTY OF PRINCE GEORGE,  
VIRGINIA", 2005, AS AMENDED, BY ENACTING § 74-5 RELATING TO AUTHORIZING  
THE TREASURER TO APPROVE REFUNDS UP TO FIVE THOUSAND DOLLARS  
WITHOUT THE APPROVAL OF THE BOARD OF SUPERVISORS IN ACCORDANCE  
WITH VIRGINIA CODE SECTION 58.1-3981(A)

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 enacting § 74-5, as follows:*

CHAPTER 74 TAXATION

ARTICLE I. IN GENERAL

**Sec. 74-5 Refund authorized** - If the Commissioner of Revenue is satisfied that he/she has erroneously assessed any local tax, and such assessment has already been paid by the taxpayer, then upon certification by the Commissioner of Revenue to the Treasurer with the consent of the County Attorney of such erroneous assessment, the Treasurer may approve and issue any refund to such taxpayer up to \$5,000 as a result of such erroneous assessment.

2) *That the Ordinance shall be effective on July 1, 2020.*

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

Notice is hereby given to all interested persons that the Prince George Board of Supervisors will hold a public hearing on June 9, 2020 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 § 15.2-1427, Code of Virginia (1950), as amended, to consider:

Adoption of an Ordinance to amend "The Code of the County of Prince George, Virginia," 2005, as amended, by amending § 74-302 and § 74-303 to increase the transient occupancy tax from 5 percent to 7 percent and to clarify how the revenue must be utilized.

Adoption of an Ordinance to amend "The Code of the County of Prince George, Virginia," 2005, as amended, by enacting § 74-5 relating to authorizing the treasurer to approve refunds up to five thousand dollars without the approval of the Board of Supervisors in accordance with Virginia Code Section 58.1-3981(A).

Adoption of an Ordinance to Amend "The Code of the County of Prince George, Virginia," 2005, as amended, by amending and re-enacting § 26-2 to increase the fee from \$10.00 to \$20.00 that will be assessed against convicted defendants in all criminal and traffic cases in County General District and Circuit Courts in accordance with Virginia Code with Virginia Code Section 53.1-120.

A copy of the proposed Ordinances are available for review in the County Administrator's Office (Tel. 722-8600), 6602 Courts Drive, Prince George, Virginia. All interested persons shall be given an opportunity to be heard.

Percy C. Ashcraft  
County Administrator