

Issue Analysis Form



Date: August 10, 2021
Ordinance Amending
Sections 74-1 and 38-82 to
Change the Due Date for the
2nd Half of Real Estate Taxes
and Stormwater Utility Fees
from June 5 to May 5

Item:

Lead Department(s): County Attorney

Contact Person(s): Dan Whitten

Description and Current Status

The County Code currently states the due date for the 2nd half of real estate taxes and stormwater utility fees are due on June 5. This change was discussed by the Board at the July 21, 2021 work session.

The proposed amendments to Sections 74-1 and 38-82 of the County Code will change the due date from June 5 to May 5.

A draft ordinance is attached for consideration; a motion approving authority to advertise the ordinance for a public hearing on September 14, 2021, is requested.

This Ordinance shall be effective immediately.

Sample Motion: I move that the Board approve advertisement of an Ordinance amending Sections 74-1 and 38-82 to change the due date for the 2nd half of real estate taxes and stormwater utility fees from June 5 to May 5.

Government Path

- | | | |
|---|---|--|
| Does this require IDA action? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Does this require BZA action? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Does This require Planning Commission Action? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Does this require Board of Supervisors action? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| Does this require a public hearing? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| If so, before what date? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Board of Supervisors
County of Prince George, Virginia

Resolution

At a regular meeting of the Board of Supervisors of the County of Prince George held in the Boardroom, Third Floor, County Administration Building, 6602 Courts Drive, Prince George, Virginia, this 10th day of August, 2021:

Present:

Floyd M. Brown, Jr., Chairman
Marlene J. Waymack, Vice Chair
Alan R. Carmichael
Donald Hunter
T. J. Webb

Vote:

A-8

On motion of _____, seconded by _____, which carried unanimously, the following Resolution was adopted:

**RESOLUTION; AUTHORITY TO ADVERTISE AN ORDINANCE TO AMEND
"THE CODE OF THE COUNTY OF PRINCE GEORGE, VIRGINIA,"
AS AMENDED, BY AMENDING §§74-1 and 38-82 TO CHANGE THE
DUE DATE FOR THE 2ND HALF OF REAL ESTATE TAXES AND
STORMWATER UTILITY FEES FROM JUNE 5 TO MAY 5**

NOW, THEREFORE, BE IT RESOLVED, that the Board Of Supervisors of the County of Prince George this 10th day of August, 2021, does hereby authorize the advertisement of a public hearing for an Ordinance to Amend "The Code of the County of Prince George, Virginia," as amended, by amending §§74-1 and 38-82 to change the due date for the 2nd half of real estate taxes and stormwater utility fees from June 5 to May 5.

A Copy Teste:

Percy C. Ashcraft
County Administrator

ORDINANCE TO AMEND "THE CODE OF THE COUNTY OF
PRINCE GEORGE, VIRGINIA", 2005, AS AMENDED, BY
AMENDING § 74-1 AND § 38-82 TO CHANGE THE DUE DATE FOR THE 2nd HALF OF
REAL ESTATE TAXES AND STORMWATER UTILITY FEES FROM JUNE 5 TO MAY 5

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 § 74-1 AND § 38-82, as follows:*

CHAPTER 74 TAXATION

ARTICLE I. IN GENERAL

Sec. 74-1. - Delinquent taxes; return; payment; penalty.

(a) Real estate; tax return; payment. One-half of the taxes due and owing to the county for real estate for each and every fiscal year shall be paid by or on behalf of persons owing such taxes on or before December 5 or the first business day thereafter, if December 5 is not a business day. One-half of the taxes due and owing, to the county for real estate for each and every fiscal year, shall be paid by or on behalf of persons owing such taxes on or before May 5 ~~June 5~~ or the first business day thereafter, if May 5 ~~June 5~~ is not a business day.

(b) Delinquent real estate taxes; penalty. Where such taxes have not been paid to the county by the close of business on December 5 or the first business day thereafter, if December 5 is not a business day, there shall be due and owing by such taxpayer an additional penalty sum in the amount of ten percent of the total sum of such tax owed. Where such taxes have not been paid to the county by the close of business on May 5 ~~June 5~~ or the first business day thereafter, if May 5 ~~June 5~~ is not a business day, there shall be due and owing by such taxpayer an additional penalty sum in the amount of ten percent of the total sum of such tax owed. In addition to the administrative fee and penalty, the treasurer may add to the delinquent tax bill any collection agency's fees or attorney's fees actually contracted for, not to exceed 20 percent of the delinquent tax bill.

(c) Delinquent personal property, etc., taxes. Failure to pay personal property, mobile home, and machinery and tools taxes shall render the delinquent taxpayer subject to and liable for an administrative fee of:

- (1) Thirty dollars for taxes collected after filing of a warrant or other appropriate legal document but prior to judgment; and
- (2) Thirty-five dollars for taxes collected after judgment.

The administrative fee is imposed by this subsection to cover the administrative costs associated with the collection of delinquent personal property, mobile home, and machinery and tools taxes and shall be imposed in addition to all applicable penalties and interest.

CHAPTER 38 ENVIRONMENT

ARTICLE IV. STORMWATER UTILITY FEE.

Sec. 38-82. - Stormwater utility fee.

Pursuant to Code of Virginia, § 15.2-2114, as amended, there is hereby established a stormwater utility in the County. An annual stormwater utility charge of \$36.00 shall be collected for every developed residential parcel in the county to be paid at the time that real estate taxes are due on December 5 and May 5 ~~June 5~~ in equal installments of \$18.00. An annual stormwater utility charge shall be collected for every developed commercial/industrial/exempt parcel in the county to be paid in equal installments at the time that real estate taxes are due on December 5 and May 5 ~~June 5~~ as follows:

Less than 2 acres	\$180.00	Annually
2—5 acres	240.00	Annually
More than 5 acres	300.00	Annually

The county may approve a waiver of such fee if a property owner achieves a permanent reduction in water flow or pollutants. If the stormwater utility charges are not paid when due, interest and penalties will accrue in the same manner and amount as imposed on unpaid real estate taxes. Any such unpaid charges shall constitute a lien against the property. All revenue collected from such fees shall be used for:

- (1) Administrative costs related to stormwater regulation.
 - (2) Correction of pre-existing conditions that contribute to pollution in watercourses.
 - (3) Maintenance of stormwater management facilities or such other purposes as are allowed by the Code of Virginia.
- (2) *That the Ordinance shall be effective upon adoption.*