

Issue Analysis Form



Date: April 26, 2022
Item: Public Hearing – 2022-23 Tax Rates
Lead Department(s): County Finance
Contact Person(s): Betsy Drewry

Description and Current Status

The County Administrator presented the Fiscal Year 2022-2023 introduced budget at the March 22, 2022 board meeting, and recommended reductions in the in the Real Property, Mobile Home, and Personal Property tax rates. No change was recommended in the Machinery and Tools tax rate. The Board of Supervisors, at a March 29 Budget Work Session, further reduced the real property and personal property tax rates for advertisement to:

Real Property - **\$0.82** per \$100 of assessed value [**\$0.04 less than current rate**]
Personal Property - **\$3.90** per \$100 of assessed value [**\$0.35 less than current rate**]
Mobile Homes - **\$0.82** per \$100 of assessed value [**\$0.04 less than current rate**]
Machinery & Tools - \$1.50 per \$100 of assessed value [no change from current rate]

If any tax rate increases are desired, Code of Virginia § 58.1-3007 states that a public hearing must be held, and the public hearing notice must be published in a paper of general circulation at least seven days before the hearing. Prince George County as a practice, advertises tax rates, holds a public hearing and adopts rates by resolution regardless of whether there is an increase in the tax rates. The Board authorized the advertisement of an April 26, 2022 public hearing on tax rates on March 29, 2022. Advertised rates shown below:

Real Property: \$0.82 per \$100.00 of assessed value [**\$0.04 less than current \$0.86 per \$100.00 of assessed value**]

Personal Property: \$3.90 per \$100.00 of assessed value [**\$0.35 less than \$4.25 per \$100.00 of assessed value**]

Machinery & Tools: \$1.50 per \$100.00 of assessed value

Mobile Home / Tangible Personal Property: \$0.82 per \$100.00 of assessed value [**\$0.04 less than current \$0.86 per \$100.00 of assessed value**]

Real property taxes are due December 5, 2022 and June 5, 2023 and Personal property taxes are due June 24, 2022.

Attached is a copy of the advertisement that was published in the April 4, 2022 edition of *The Progress Index*.

Added note:

The Personal Property tax rates are *typically* required to be adopted by April 15th in order for the Commissioner of Revenue and the Treasurer's Office to print the tax bills and have them mailed by April 25th for the June 5th collection date. **However, a delayed due date of June 24, 2022 is planned for FY2022.**

Board Action Requested:

Approve Personal Property and Machinery & Tools Tax Rates following the public hearing. There is a *recommendation to delay the approval of Real Property and Mobile Home Tax rates until May 10, 2022* when a public hearing on the effective tax increase in real property will be heard due the an increase in assessed values. A draft resolution is provided for consideration.

- | | | |
|--|---|--|
| 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? [at least 7 days prior to public hearing] | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Fiscal Impact Statement

The County's introduced FY2023 budget recommended reductions in the Real Property, Personal Property, and the Mobile Home tax rates. No change was recommended in the Machinery & Tools tax rate. The Board took action to further reduce the Real Property, Personal Property and Mobile Home tax rates to advertise on March 29, 2022.

There is an expected increase in the assessed real property values amounts of more than 1% net of new construction and improvements, so there is an effective tax increase resulting from the increase in assessed values. A public hearing on this effective tax increase will be heard on May 10.

The overall FY2023 General Fund budget as modified for advertisement, considering all revenue changes, totaled \$68,951,487, which is an increase of \$6,360,793, or 10.16% over the adopted budget for FY2022. These figures consider Board entertained revisions to the General Fund budget at a work session on March 29.

Key initiatives included in the FY2023 General Fund budget (as revised) are:

- Increased General Fund transfer to the Public School Division of \$18,553,165; \$1,496,522 more than FY2022 transfer [transfer budgeted in accordance with Revenue Sharing Calculation formula]
- Pay Increases for County staff - \$1,361,105
 - 5% Scale Adjustment for all County Pay Ranges to stay competitive with state mandated minimum wage increases and increases provided by our neighbors and government peers
 - Step placements for non-public safety employees based on relevant experience to address pay compression (similar to actions taken for public safety in FY2022)
 - Public Safety (Police; Fire/EMS; Sheriff) – increase of one step
 - Constitutional Officers and their employees – higher of 5% increase on Compensation Board funded salary **for funded positions** [State Supported through the Compensation Board] or County step placement increase
 - State Supported Social Services employees – higher of 5% increase or County step placement increase [84.5% state funded]
 - Riverside Criminal Justice Agency employees – higher of 5% increase or County step placement increase [state grant funds provided]
- Addition of four and one-half new General Fund positions to address increased workload and service demands
 - 1 Police Officer
 - 1 Information Technology Technician
 - 1 Social Services Benefits Program Specialist III (84.5% state funded)
 - 1 Victim Witness Advocate [converted from part-time Victim Witness Program Specialist]
 - 0.5 Part-Time Social Services Benefits Program Specialist III (84.5% state funded)
- Three position reclassifications and one career development increase to a Deputy Commissioner of Revenue are also proposed. One Assistant Commonwealth's Attorney will become a Deputy Commonwealth's Attorney; one ECC Manager V will become a Manager VI; and the Victim Witness Coordinator III will become a Coordinator IV.
- Funding of an increase in Virginia Retirement System contributions
- Continued funding of \$258,000 toward building maintenance
- Increased funding for Children's Services Act
- Increased funding for Riverside Regional Jail

The introduced budget does not include any reliance on fund balance, and keeps the projected fund balance well above policy required levels of 12.5%.

County Impact

The County as a practice holds a public hearing on the tax rates, whether they are increasing or not. This practice allows public input on the tax rates under consideration. The public hearing is advertised at least seven(7) days prior to the public hearing in

accordance with Code of Virginia § 58.1-3007. A public hearing is not required on the tax rates if there are no increases.

Notes

Classifieds

site: classifieds.progress-index.com
 233.8857
 rate email: Classifieds@progress-index.com
 mail: ProgressIndexLegals@gannett.com
 all: ProgressIndexBusServ@gannett.com
progress-index.com/jobs jobs email: recruitads@localiq.com jobs phone: 833.516.0229

**TO ADVERTISE
 IN THIS SPOT
 PLEASE CALL
 888.233.8857 option 6**

Subject to the applicable rate card, copies of which are available from our Advertising Dept. All ads are subject to approval before publication. The Petersburg Progress Index shall not be liable for to edit, refuse, reject, classify or cancel any ad at any time. Errors must be reported in the first day of publication. The Petersburg Progress Index shall not be liable for results from an error in or omission of an advertisement. No refunds for early cancellation of order.

Real Estate Homes

starting fresh

Real Estate Auctions



ABSOLUTE AUCTION:
 710 Acres in
 Prince George County
 Friday, Apr 8, 12:30 at the
 Hampton Inn, Hopewell,
 VA
 Great location off Rt. 10 in
 Spring Grove, VA. Mix of
 woodlands and wetlands
 is ideal for duck / deer
 hunting and timber invest-
 ment. Offered in 4 tracts
 and as a whole. 20min
 from Hopewell, 45min
 from Richmond, and just
 over an hour from Nor-
 folk. Sells absolute to the
 highest bidder(s).
 AGENT ON SITE:
 * Thur, Mar.31, 12-2pm
 - Sun, Apr.3, 1-3pm
 - Thur, Apr.7, 12-5pm
 TRF Auctions VAAF501
 101 Annojo Ct, Forest, VA
 info@trfauctions.com
 434-847-7741
 TRFAuctions.com

Real Estate Rentals

PUBLISHER'S NOTICE
 All real estate advertised herein is subject to the Federal Fair Housing Act, which makes it illegal to advertise any preference, limitation, or discrimination because of race, color, religion, sex, handicap, familial status, or national origin, or intention to make any such preference, limitation, or discrimination. We will not knowingly accept any advertising for real estate which is in violation of the law. All persons are hereby informed that all dwellings advertised are available on an equal opportunity basis.

Rooms For Rent
 Room for Rent \$500 month

Public Notices

at 11:00 a.m., the property located at the above address and described as one acre as shown on plat, recorded with a deed in Deed Book 142, on the rear of page 161, County of Dinwiddie. **TERMS:** CASH. PROPERTY SOLD AS IS WITH SPECIAL WARRANTY OF TITLE. A deposit of \$12,000.00 or 10% of the successful bid amount (whichever is lower) will be required immediately of the successful bidder, in cash, cashier's check or certified funds only payable to "DOLANREID PLLC, TRUSTEE", balance due within 15 days from date of sale. No personal checks accepted. Sale is subject to post sale confirmation and audit of the status of the loan including, but not limited to, determination of whether the borrower filed for and obtained bankruptcy protection, entered into any repayment agreement, reinstated or paid off the loan prior to the sale. In any such event, or if trustee is unable to complete the sale, or if it is set aside or not fully completed for any reason except purchaser's default, the sale shall be null and void, and the purchaser's sole remedy, in law or equity, shall be the return of the deposit without interest. Upon purchaser's default, the deposit shall be forfeited and the property resold at the risk and costs of the defaulting purchaser. Sale is subject to all prior liens, easements, restrictions, covenants, reservations and conditions, if any, of record, as well as inchoate liens and any other matters which would be disclosed by an accurate survey or inspection of the premises. Real estate taxes will be adjusted to the date of sale. All costs of conveyance, deed, examination of title, recording charges, grantor's tax and possession will be at the

Public Notices

CASH. A bidder's deposit of 10% of the sale price, will be required in cash, certified or cashier's check. Settlement within fifteen (15) days of sale, otherwise Trustees may forfeit deposit. Additional terms to be announced at sale. Loan type: FHA. Reference Number 22-289910. **PROFESSIONAL FORECLOSURE CORPORATION OF VIRGINIA**, Substitute Trustees, C/O LOGS LEGAL GROUP LLP, 10021 Balls Ford Road, Suite 200, Manassas, Virginia 20109 (703) 449-5800. Publishing Dates: March 28, 2022, April 4, 2022, and April 11, 2022

PRINCE GEORGE COUNTY, VIRGINIA

NOTICE OF PUBLIC HEARING TO CONSIDER REAL PROPERTY TAX RATE, PERSONAL PROPERTY TAX RATE, MACHINERY AND TOOLS TAX RATE AND MOBILE HOME TAX RATE FOR FISCAL YEAR 2022/23

Notice is hereby given to all interested persons that the Prince George County Board of Supervisors will hold a public hearing on Tuesday, April 26, 2022, beginning at 7:30 a.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 § 58.1-3007, Code of Virginia, 1950, as amended, to consider adoption of the following tax rates for 2022/23 fiscal year.
Real Property: \$0.82 per \$100.00 of assessed value (\$0.04 less than current \$0.86 per \$100.00 of assessed value)
Personal Property: \$3.90 per \$100.00 of assessed value (\$0.25 less than \$4.25 per \$100.00 of assessed value)
Machinery & Tools: \$1.50 per \$100.00 of assessed value
Mobile Home / Tangible

Public Notices

Personal Property: \$0.82 per \$100.00 of assessed value (\$0.04 less than current \$0.86 per \$100.00 of assessed value)
 Real property taxes are due December 5, 2022 and June 5, 2023 and Personal property taxes are due June 24, 2022. Copies of the resolutions and related documents 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.

Jeffrey D. Stoke
 Interim County Administrator

Public Notice

Notice is hereby given to all interested persons that the City of Petersburg Planning Commission will hold a public hearing on Thursday, April 7, 2021, beginning at 6:00 p.m. in the multi-purpose room of the Petersburg Public Library, 201 W. Washington Street, Petersburg, VA 23803 to hear the following cases:
 2022-REZ-01: A petition by Andrew B. Wiltshire, representative of Thalhimar Realty Partners, Inc. on behalf of 510 High Street LLC, to amend an existing PUD approval, adopted 7/6/04, 04-Ord-52, which allowed for the preservation, rehabilitation, redevelopment, and adaptive reuse of the subject properties for multi-family residential, commercial, and accessory uses. The subject property formerly known as "the Seward Luggage Factory Buildings and High Street Lofts" and adjacent vacant parcels, consisting of approximately 8.61 +/- acres of land, at property addressed as 510 High St., TP# 010180606: 400 Commerce St., TP# 023040800: and 100 Lafayette St., TP# 023040901, High Street-Block Plan 02 from a

Public Notices

PUD designation which allowed for Multi-family (Stage One) to include townhouse type units for sale and rental apartments, not to exceed seventy (70) units. Multi-family/Commercial (Stage Two) to include rental apartments, not to exceed one-hundred and three (103) units and Accessory Uses to include parking areas. The subject properties were destroyed by fire and demolished. The applicant is requesting to amend the existing PUD to permit the construction of luxury rental housing in Phase 1 of 14 Attached Duplexes (28 units total); Phase II - 50 Apartments a total of 78 units. This is a mix of two-unit dwellings and multifamily dwellings. The proposed uses is a reduction in the previously approved number of units. Information and related material concerning the requests may be examined on the Planning Commission Website: <http://www.petersburgva.gov/119/Planning-Commission> or by contacting the Department of Planning and Community Development at (804) 733-2308. All interested persons shall have the opportunity to be heard at said public hearing. Should you have any questions or need additional information about this matter, please contact the Department of Planning and Community Development 135 N Union Street, Petersburg, VA 23803, Room 304, via telephone at (804) 733-2308, or via email at pcd@petersburgva.org. The Planning Department is open from 8:30 a.m. to 5:00 p.m. Monday - Friday, except holidays. Reginald Tabor, Interim Director Department of Planning and Community Development
 March 27, 32, April 4, 2022
 No. 7094491

PHOTOS are worth a thousand words included in your ad.

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Public Hearing

April 26, 2022

Proposed FY2023 Tax Rates

Public Hearing Advertised

o A public hearing for proposed FY2023 tax rates advertised once – Board authorized advertisement on March 29

o Progress Index

o April 4, 2022

PRINCE GEORGE
COUNTY, VIRGINIA

NOTICE OF PUBLIC
HEARING TO CONSIDER
REAL PROPERTY TAX
RATE, PERSONAL
PROPERTY TAX RATE,
MACHINERY AND TOOLS
TAX RATE
AND MOBILE HOME TAX
RATE FOR FISCAL YEAR
2022/23

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Machinery & Tools: \$1.50 per \$100.00 of assessed value

Mobile Home / Tentable Personal Property: \$0.82 per \$100.00 of assessed value (\$0.04 less than current \$0.86 per \$100.00 of assessed value)

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Jeffrey D. Stoke
Interim County
Administrator

Modified Introduced Budget – Tax Rate

- o The County's introduced budget (presented March 22, 2022) included reductions in the Real Property, Personal Property and Mobile Homes Tax Rates. There was no recommended change in the Machinery and Tools Tax Rate
- o The Board took action at a March 29 Budget Work Session to further reduce the Real Property and Personal Property Tax Rates to advertise

Modified Introduced Budget – Tax Rates

- o General Fund Introduced Budget as modified on March 29 is \$68,951,487 - increase \$6,360,793; 10.16% over FY2022
- o A public hearing on the budget will be held tonight (April 26); and the full introduced budget is available on the County's website

Advertised Tax Rates

- o Real Property: **\$0.82** per \$100.00 of assessed value [\$0.04 less than current RE Tax Rate]
- o Personal Property: **\$3.90** per \$100.00 of assessed value [\$0.35 less than current RE Tax Rate]
- o Machinery & Tools: \$1.50 per \$100.00 of assessed value [no change]
- o Mobile Home / Tangible Personal Property: **\$0.82** per \$100.00 of assessed value [\$0.04 less than current RE Tax Rate]

Action Requested April 26, 2022 following public hearing – Approval of the following
FY2023 Tax Rates by Resolution

Personal Property - \$3.90

Machinery & Tools - \$1.50

DELAY Approval of Real Property and Mobile Homes Tax Rates until May 10 when a Public Hearing on the Effective Real Estate Tax Rate Increase {growth from assessed values} will be heard

Questions?

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 26th day of April, 2022:

Present:

Vote:

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

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

RESOLUTION; ESTABLISHMENT OF 2022 TAX
LEVIES FOR TANGIBLE
PERSONAL PROPERTY AND
MACHINERY AND TOOLS

BE IT RESOLVED, That the Board of Supervisors of the County of Prince George this 26th day of April, 2022 hereby establishes the following levies for the Tax Year 2022 beginning January 1, 2022 and ending December 31, 2022 pursuant to Section 58.1-3001 of the Code of Virginia (1950, as amended).

- | | |
|---|--------|
| 1. All tangible personal property
not identified below (Section 58.1-3500) | \$3.90 |
| 2. Machinery and tools used in a manufacturing,
mining, processing or reprocessing, radio or
television broadcasting, or dairy business
(Section 58.1-3507) | \$1.50 |
| 3. Farm machinery and implements, farm tools,
farm livestock including all horses, poultry, grains
and feed used for the nurture of farm livestock and
poultry (Section 58.1-3505) | -0- |

A Copy Teste:

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Jeffrey D. Stoke
County Administrator