

Issue Analysis Form



Date: May 10, 2022
Emergency Ordinance to Waive Penalty and Interest until August 31, 2022 on Personal Property Taxes, Real Estate Taxes, Stormwater Fees and Public Services Taxes

Item:

Lead Department(s): County Attorney

Contact Person(s): Dan Whitten

Description and Current Status

The Board of Supervisors of Prince George County finds that emergency measures are necessary to respond to the current economic conditions including rising vehicle assessments and wants to provide residents some relief from the penalty and interest on personal property taxes, real estate taxes, stormwater fees, and public services taxes normally due June 5, 2022 but extended until June 24, 2022.

Virginia Code § 15.2-1427 provides that the Board of Supervisors may adopt emergency ordinances without prior notice. The proposed ordinance amendment will waive penalty and interest until August 31, 2022 on personal property taxes, real estate taxes, stormwater fees, and public services taxes now due on June 24, 2022. The proposed Ordinance would only be effective through August 31, 2022.

The Board of Supervisors will need to re-adopt this emergency ordinance within 60 days pursuant to the public notice required under Virginia Code § 15.2-1427. Staff is directed to advertise a public hearing for June 14, 2022.

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

Sample Motion: I move that the Board approve the Emergency Ordinance to Waive Penalty and Interest Until August 31, 2022 on Personal Property Taxes, Real Estate Taxes, Stormwater Utility Fees, and Public Services Taxes and I move that the Board approve the resolution to advertise a public hearing for June 14, 2022.

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

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 May, 2022:

Present:

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

Vote:

A-8

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

RESOLUTION REGARDING THE WAIVER OF PENALTY AND INTEREST FOR PERSONAL PROPERTY TAXES, REAL ESTATE TAXES, STORMWATER UTILITY FEES AND PUBLIC SERVICES TAXES

WHEREAS, Virginia Code § 15.2-1427 provides that the Board of Supervisors may adopt emergency ordinances without prior notice; and

WHEREAS, the Board of Supervisors needs to adopt an emergency ordinance in order to respond to the current economic conditions including rising vehicle assessments; and

WHEREAS, the Board of Supervisors wants to provide residents some relief from the penalty and interest on personal property taxes, real estate taxes, stormwater utility fees, and public services taxes due June 24, 2022; and

WHEREAS, the proposed ordinance amendment will waive penalty and interest until August 31, 2022 on personal property taxes, real estate taxes, stormwater utility fees, and public services taxes due on June 24, 2022; and

WHEREAS, the proposed ordinance will only be effective through August 31, 2022; and

WHEREAS, 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; and

NOW, THEREFORE, the Board of Supervisors directs staff to advertise a public hearing for June 14, 2022 to consider readopting this emergency ordinance.

A Copy Teste:

Jeffrey D. Stoke
County Administrator

**EMERGENCY ORDINANCE TO WAIVE PENALTY AND INTEREST UNTIL
AUGUST 31, 2022 FOR PERSONAL PROPERTY TAXES, REAL ESTATE TAXES,
STORMWATER UTILITY FEES AND PUBLIC SERVICES TAXES DUE JUNE 24, 2022**

WHEREAS Virginia Code § 15.2-1427 provides that the Board of Supervisors may adopt emergency ordinances without prior notice; and

WHEREAS the Board of Supervisors needs to adopt an emergency ordinance in order to respond to the current economic conditions including rising vehicle assessments; and

WHEREAS the Board of Supervisors wants to provide residents some relief from the penalty and interest on personal property taxes, real estate taxes, stormwater utility fees and public services taxes due June 24, 2022; and

WHEREAS the proposed ordinance amendment will waive penalty and interest until August 31, 2022 on personal property taxes, real estate taxes, stormwater utility fees and public services taxes due on June 24, 2022; and

WHEREAS the proposed ordinance will only be effective through August 31, 2022; and

WHEREAS 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; and

WHEREAS the Board of Supervisors directs staff to advertise a public hearing for June 14, 2021, to consider readopting this emergency ordinance.

NOW, THEREFORE, BE IT ORDAINED that the following uncodified emergency 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, stormwater utility fees and public services taxes now due on June 24, 2022, 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, 2022, and thereafter a penalty of ten (10) percent and interest at a rate of ten (10) percent per annum for real estate, personal property, stormwater utility fees and public services taxes not paid on or before August 31, 2022.

2. This ordinance shall be effective upon adoption and remain effective for not more than 60 days unless readopted pursuant to the public notice provisions of Virginia Code § 15.2-1427.

3. Even after re-adoption, this ordinance shall be effective through August 31, 2022 and expire on September 1, 2022, without further action.