

# Issue Analysis Form



**Date:** June 14, 2022  
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. On May 10, 2022, the Board adopted an emergency ordinance to 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 Ordinance is only effective through August 31, 2022.

The Board of Supervisors needs to re-adopt this 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 readopting the ordinance is requested.

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Sample Motion: I move that the Board readopt the Ordinance to Waive Penalty and Interest Until August 31, 2022 on Personal Property Taxes, Real Estate Taxes, Stormwater Utility Fees, and Public Services Taxes.

## 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, 2022 ON  
REAL ESTATE TAXES, PERSONAL PROPERTY TAXES, STORMWATER UTILITY  
FEES AND PUBLIC SERVICE TAXES DUE JUNE 24, 2022**

**WHEREAS**, on May 10, 2022, the Board of Supervisors of Prince George County, Virginia adopted an emergency ordinance to waive penalty and interest until August 31, 2022 on real estate taxes, personal property taxes, stormwater utility fees and public service taxes now due on June 24, 2022; 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 including rising vehicle assessments; and

**WHEREAS**, the Board of Supervisors wants to provide residents some relief from the penalty and interest on real estate taxes, personal property taxes, stormwater utility fees and public service taxes normally due June 5, 2022; and

**WHEREAS**, on March 22, 2022, the Board of Supervisors approved a resolution extending the due date for real estate taxes, personal property taxes, stormwater utility fees and public service taxes until June 24, 2022; and

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

**WHEREAS**, the ordinance will only be effective through August 31, 2022.

**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 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 service taxes not paid on or before August 31, 2022.

**2. This Ordinance shall be effective through August 31, 2022 and expire on September 1, 2022, without further action.**

**Ad Preview**

**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 14, 2022 beginning at 7:30 p.m. in the Board of Supervisors Board 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:

Re-adoption of an  
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.

Copies 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.

Jeffrey D. Stoke  
County Administrator  
June 2, 9, 2022 7360821