Issue Analysis Form				
Date: Item:	September 27, 2022 Ordinance Authorizin Treasurer to Approve Refunds up to \$10,00	g e	STOCK OF THE PROPERTY OF THE P	ORGE
Lead Department(s):	County Attorney		VIRGINIA	
Contact Person(s):	Dan Whitten			
Description and Current Status  The 2022 Virginia General Assembly passed HB 368: Refunds of local taxes; authority of treasurer. This bill states the treasurer may refund a taxpayer up to \$10,000 in taxes paid as a result of an erroneous tax assessment.  A draft ordinance is attached for consideration; a motion approving authority to advertise the ordinance for a public hearing on October 25, 2022, is requested.  This Ordinance shall be effective immediately.  Sample Motion: I move that the Board approve advertisement of an Ordinance authorizing the Treasurer to approve refunds up to \$10,000 without the approval of the Board of Supervisors in accordance with Virginia Code Section 58.1-3981(A).				
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## 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 27<sup>th</sup> day of September, 2022:

Present:	Vote:
Marlene J. Waymack, Chair	
Donald Hunter, Vice Chair	
Floyd M. Brown, Jr.	
Alan R. Carmichael	
T. J. Webb	
A-5	
On motion of, second the following Resolution was adopted the second sec	onded by, which carried unanimously, ted:
"THE CODE OF THE COU AS AMENDED, BY AMENDIN TREASURER TO APPROVE F WITHOUT THE APPROVE	TO ADVERTISE AN ORDINANCE TO AMEND UNTY OF PRINCE GEORGE, VIRGINIA," NG §74-5 RELATING TO AUTHORIZING THE REFUNDS UP TO TEN THOUSAND DOLLARS AL OF THE BOARD OF SUPERVISORS IN VIRGINIA CODE SECTION 58.1-3981(A)
of Prince George this 27 <sup>th</sup> day of Sep of a public hearing on October 25, County of Prince George, Virgin authorizing the Treasurer to appro	SOLVED, that the Board Of Supervisors of the County of tember, 2022, does hereby authorize the advertisement, 2022 for an Ordinance to Amend "The Code of the nia," as amended, by amending §74-5 relating to ove refunds up to ten thousand dollars without the sors in accordance with Virginia Code Section 58.1-
A Copy Teste:	
Jeffrey D. Stoke County Administrator	
County Administrator	

ORDINANCE TO AMEND "THE CODE OF THE COUNTY OF PRINCE GEORGE, VIRGINIA", 2005, AS AMENDED, BY AMENDIND § 74-5 RELATING TO AUTHORIZING THE TREASURER TO APPROVE REFUNDS UP TO TEN 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 \$10,000 \$5,000 as a result of such erroneous assessment.

2) That the Ordinance shall be effective immediately.