

# Issue Analysis Form



**Date:** October 25, 2022  
**Item:** Ordinance Authorizing Treasurer to Approve Refunds up to \$10,000  
**Lead Department(s):** County Attorney  
**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 the ordinance is requested.

This Ordinance shall be effective immediately.

Sample Motion: I move that the Board approve 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).

## 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 type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| If so, before what date?                       | <input type="checkbox"/> Yes            | <input type="checkbox"/> No            |

## Fiscal Impact Statement

## County Impact

## Notes

ORDINANCE TO AMEND “THE CODE OF THE COUNTY OF PRINCE GEORGE,  
VIRGINIA”, 2005, AS AMENDED, BY AMENDING § 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.*

## 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 October 25, 2022 beginning at 7:30 p.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 § 15.2-1427, Code of Virginia (1950), as amended, to consider:

Adoption of an Ordinance to amend "The Code of the County of Prince George, Virginia," 2005, as amended by amending § 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).

A copy of the proposed Ordinance is 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

October 14, 20, 2022 7915412