

# Issue Analysis Form



**Date:** January 10, 2023  
Ordinance Clarifying that an Organization that Claims Exemption by Classification for Real Estate Parcel Shall Make Request on Forms Supplied and Reviewed by County Assessor

**Item:**

**Lead Department(s):** County Attorney/Assessor

**Contact Person(s):** Dan Whitten/Brian Gordineer

## Description and Current Status

Enacting Section 74-200 will allow organizations that claim exemption by classification for a real estate parcel pursuant to Article X, Section 6(a)(1) through (4) of the Virginia Constitution, or pursuant to Code of Virginia § 58.1-3606, or pursuant to Article 3 of Chapter 36 of Title 58.1 of the Code of Virginia (Code of Virginia § 58.1-3609 et seq.) to make the request on forms supplied and reviewed by the County Assessor. If approved, the exemption will take effect on the date of the application.

A draft ordinance is attached for consideration; a motion approving authority to advertise the ordinance for a public hearing on February 14, 2023, is requested.

This Ordinance shall be effective immediately.

Sample Motion: I move that the Board approve advertisement of an Ordinance for a public hearing on February 14, 2023 clarifying that any organization that claims exemption by classification for a real estate parcel shall make the request on forms both supplied and reviewed by the County Assessor.

## Government Path

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|---|---|--|
| <b>Does this require IDA action?</b>                  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| <b>Does this require BZA action?</b>                  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| <b>Does This require Planning Commission Action?</b>  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| <b>Does this require Board of Supervisors action?</b> | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| <b>Does this require a public hearing?</b>            | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| <b>If so, before what date?</b>                       | <input type="checkbox"/> Yes            | <input type="checkbox"/> No            |

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 10<sup>th</sup> day of January, 2023:

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Present:

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

Vote:

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A-5

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

**RESOLUTION; AUTHORITY TO ADVERTISE AN ORDINANCE TO AMEND  
“THE CODE OF THE COUNTY OF PRINCE GEORGE, VIRGINIA,”  
AS AMENDED, BY ENACTING §74-200 TO CLARIFY THAT ANY  
ORGANIZATION THAT CLAIMS EXEMPTION BY CLASSIFICATION  
FOR A REAL ESTATE PARCEL SHALL MAKE THE REQUEST ON FORMS  
BOTH SUPPLIED AND REVIEWED BY THE COUNTY ASSESSOR**

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Supervisors of the County of Prince George this 10<sup>th</sup> day of January, 2023, does hereby authorize the advertisement of a public hearing on February 14, 2023 for an Ordinance to Amend “The Code of the County of Prince George, Virginia,” as amended, by enacting §74-200 to clarify that any organization that claims exemption by classification for a real estate parcel shall make the request on forms both supplied and reviewed by the County Assessor.

A Copy Teste:

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Jeffrey D. Stoke  
County Administrator

**ORDINANCE TO AMEND “THE CODE OF THE COUNTY OF  
PRINCE GEORGE, VIRGINIA”, 2005, AS AMENDED, BY ENACTING § 74-200  
TO CLARIFY THAT ANY ORGANIZATION THAT CLAIMS EXEMPTION BY  
CLASSIFICATION FOR A REAL ESTATE PARCEL SHALL MAKE THE REQUEST  
ON FORMS BOTH SUPPLIED AND REVIEWED BY THE COUNTY ASSESSOR**

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 § 74-200 as follows:*

CHAPTER 74 TAXATION

Article VII. REAL PROPERTY TAX GENERALLY

DIVISION 1. – GENERALLY

**Sec. 74-200 - Exemption by classification.**

**Any organization that claims exemption by classification for a real estate parcel pursuant to Article X, Section 6(a)(1) through (4) of the Virginia Constitution, or pursuant to Code of Virginia § 58.1-3606, or pursuant to Article 3 of Chapter 36 of Title 58.1 of the Code of Virginia (Code of Virginia § 58.1-3609 et seq.) shall make their request on forms supplied by the county assessor. The county assessor shall review the request and determine if the organization qualifies for exemption by classification. Approved exemptions shall take effect from the date of application.**

- (2) *That this Ordinance shall be effective upon adoption.*