

Issue Analysis Form



Date: January 10, 2023
Item: Ordinance Authorizing Abatement of Tax Levies on Buildings which are Razed, Destroyed or Damaged
Lead Department(s): County Attorney/Assessor
Contact Person(s): Dan Whitten/Brian Gordineer

Description and Current Status

Enacting Section 74-199 will allow the abatement of tax levies on buildings razed, destroyed or damaged by a fortuitous happening beyond the control of the owner. The value of the building will have to decrease by more than \$500. The destruction of the building will have to render the building unfit for use and occupancy for 30 days or more within a fiscal year. The owner will have to apply for such abatement within 6 months of the destruction. The tax will be pro-rated according to the portion of the year the building was fit for use.

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 authorizing abatement of tax levies on buildings which are razed, destroyed or damaged.

Government Path

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|---|---|--|
| 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 checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| If so, before what date? | <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 10th day of January, 2023:

Present:

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

Vote:

A-6

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 §74-199 TO AUTHORIZE
THE ABATEMENT OF TAX LEVIES ON BUILDINGS WHICH ARE
RAZED, DESTROYED OR DAMAGED**

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Prince George this 10th 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 §74-199 to authorize the abatement of tax levies on buildings which are razed, destroyed or damaged.

A Copy Teste:

Jeffrey D. Stoke
County Administrator

**ORDINANCE TO AMEND “THE CODE OF THE COUNTY OF
PRINCE GEORGE, VIRGINIA”, 2005, AS AMENDED, BY ENACTING § 74-199
TO AUTHORIZE THE ABATEMENT OF TAX LEVIES ON BUILDINGS
WHICH ARE RAZED, DESTROYED OR DAMAGED**

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 § 74-199 as follows:*

CHAPTER 74 TAXATION

Article VII. REAL PROPERTY TAX GENERALLY

DIVISION 1. – GENERALLY

Sec. 74-199 - Abatement of levies on buildings razed, destroyed or damaged.

The tax levies on buildings which are razed, destroyed or damaged by a fortuitous happening beyond the control of the owner shall be abated. No such abatement, however, shall be allowed if the destruction or damage to such building shall decrease the value thereof by less than five hundred dollars (\$500.00). No such abatement shall be allowed unless the destruction or damage renders the building unfit for use and occupancy for thirty (30) days or more during the fiscal year. The tax on such razed, destroyed or damaged building shall be computed according to the ratio which the portion of the fiscal year such building was fit for use, occupancy and enjoyment bears to the entire fiscal year. Application for such abatement shall be made by or on behalf of the owner of the building within six (6) months of the date on which the building was razed, destroyed or damaged.

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