

# Issue Analysis Form



**Date:** January 10, 2023  
**Item:** Ordinance Clarifying Simple Interest Added to Roll-back Taxes  
**Lead Department(s):** County Attorney/Assessor  
**Contact Person(s):** Dan Whitten/Brian Gordineer

## Description and Current Status

Section 74-265 states that a roll-back tax is imposed upon any property as to which the use changes to a non-qualifying use or the zoning thereof is changed to a more intensive use at the request of the owner.

The amendment to Section 74-265 will state the roll-back tax shall be equal to the sum of the deferred tax for each of the five most recent complete tax years including simple interest on such roll-back tax at the rate applicable to delinquent taxes in the County for each of the tax years.

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 simple interest added to roll-back taxes at the rate applicable to delinquent taxes in the County.

## 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-8

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 AMENDING §74-265 TO CLARIFY THAT SIMPLE  
INTEREST SHALL BE ADDED TO ROLLBACK TAXES AT THE RATE  
APPLICABLE TO DELINQUENT TAXES IN THE COUNTY**

**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 amending §74-265 to clarify that simple interest shall be added to roll-back taxes, at the rate applicable to delinquent taxes in the County.

A Copy Teste:

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Jeffrey D. Stoke  
County Administrator

**ORDINANCE TO AMEND § 74-265 OF “THE CODE OF THE COUNTY OF PRINCE GEORGE, VIRGINIA”, 2005, AS AMENDED, TO CLARIFY THAT SIMPLE INTEREST SHALL BE ADDED TO ROLLBACK TAXES AT THE RATE APPLICABLE TO DELINQUENT TAXES IN THE COUNTY**

BE IT ORDAINED by the Board of Supervisors of Prince George County:

- (1) *That § 74-265 of The Code of the County of Prince George, Virginia, 2005, as amended, is amended as follows:*

CHAPTER 74 TAXATION

Article VII. REAL PROPERTY TAX GENERALLY

DIVISION 3. – SPECIAL ASSESSMENT FOR LAND PRESERVATION

Sec. 74-265. – Roll-back tax imposed.

There is hereby imposed a roll-back tax, in such amount as may be determined under Code of Virginia, § 58.1-3237, upon any property as to which the use changes to a nonqualifying use or the zoning thereof is changed to a more intensive use at the request of the owner or his agent. **The roll-back tax shall be equal to the sum of the deferred tax for each of the five most recent complete tax years including simple interest on such roll-back taxes at the rate applicable to delinquent taxes in the county for each of the tax years.**

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