

Issue Analysis Form



Date: February 28, 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 the ordinance is requested.

This Ordinance shall be effective immediately.

Sample Motion: I move that the Board approve an Ordinance clarifying simple interest added to roll-back taxes at the rate applicable to delinquent taxes in the County.

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 |

Fiscal Impact Statement

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.*

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 February 28, 2023 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 § 74-265 to clarify that simple interest shall be added to rollback taxes at the rate applicable to delinquent taxes in the County.

Adoption of an Ordinance to amend "The Code of the County of Prince George, Virginia," 2005, as amended by amending § 30-62 to change the polling locations for the Rives Precinct and Jefferson Park Precinct.

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
February 16, 2022 8454504