

# Issue Analysis Form



**Date:** March 28, 2023  
Resolution – Extension of the Due Date for Real Estate Taxes, Personal Property Taxes, Stormwater Utility Fees and Public Services Taxes

**Item:**

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

**Contact Person(s):** Dan Whitten

## Description and Current Status

Pursuant to Prince George County Code § 74-1, “[o]ne-half of the taxes due and owing to the county for real estate for each and every fiscal year, shall be paid by...on or before June 5 or the first business day thereafter, if June 5 is not a business day.”

Pursuant to Prince George County Code § 74-2, “[t]he payment of taxes due and owing for each and every year to the county for personal property, mobile homes, and machinery and tools shall be paid by...on or before June 5 or the first business day thereafter, if June 5 is not a business day or within 30 days of receiving a bill if based on proration.”

Pursuant to Prince George County Code § 38-82, “[a]n annual stormwater utility charge of \$36.00 shall be collected for every developed residential parcel in the county to be paid at the time that real estate taxes are due on December 5 and June 5 in equal installments of \$18.00. An annual stormwater utility charge shall be collected for every developed commercial/industrial/exempt parcel in the county to be paid in equal installments at the time that real estate taxes are due on December 5 and June 5.”

Prince George County intends to extend the 2023 due date for second half of Real Estate Taxes, Stormwater Utility Fees and Public Service Taxes and the 2023 due date for Personal Property, Mobile Home, and Machinery and Tools Taxes from June 5, 2023 to June 16, 2023.

A draft Resolution is attached for consideration; a motion approving the Resolution is requested.

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Sample Motion: I move that the Board adopt a Resolution regarding the extension of the due date for real estate taxes, personal property taxes, machinery and tools taxes, mobile home taxes, stormwater utility fees and public services taxes.

## Government Path

Does this require EDA action?

Yes  No

Does this require BZA action?

Yes  No

Does This require Planning Commission Action?

Yes  No

Does this require Board of Supervisors action?

Yes  No

Does this require a public hearing?

Yes  No

If so, before what date?

Yes  No

## Fiscal Impact Statement

## County Impact

## Notes

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 28th day of March, 2023:

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Present:

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

Vote:

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A-3

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

**RESOLUTION REGARDING THE EXTENSION OF THE DUE DATE FOR REAL ESTATE TAXES, PERSONAL PROPERTY TAXES, MACHINERY AND TOOLS TAXES, MOBIL HOME TAXES, STORMWATER UTILITY FEES AND PUBLIC SERVICES TAXES**

**WHEREAS**, Prince George County Code § 74-1 states “[o]ne-half of the taxes due and owing to the county for real estate for each and every fiscal year shall be paid by or on behalf of persons owing such taxes on or before December 5 or the first business day thereafter, if December 5 is not a business day. One-half of the taxes due and owing, to the county for real estate for each and every fiscal year, shall be paid by or on behalf of persons owing such taxes on or before June 5 or the first business day thereafter, if June 5 is not a business day”; and

**WHEREAS**, Prince George County Code § 74-2 states “[t]he payment of taxes due and owing for each and every year to the county for personal property, mobile homes, and machinery and tools shall be paid by or on behalf of persons owing such taxes on or before June 5 or the first business day thereafter, if June 5 is not a business day or within 30 days of receiving a bill if based on proration”; and

**WHEREAS**, Prince George County Code § 38-82 states “[a]n annual stormwater utility charge of \$36.00 shall be collected for every developed residential parcel in the county to be paid at the time that real estate taxes are due on December 5 and June 5 in equal installments of \$18.00. An annual stormwater utility charge shall be collected for every developed commercial/industrial/exempt parcel in the county to be paid in equal

installments at the time that real estate taxes are due on December 5 and June 5”; and

**WHEREAS**, Prince George County intends to both extend the 2023 due date for the second half of Real Estate, Stormwater Utility Fees and Public Service Taxes and the 2023 due date for Personal Property, Mobile Home, and Machinery and Tools Taxes from June 5, 2023 to June 16, 2023.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors that both the 2023 due date for the second half of Real Estate, Stormwater Utility Fees and Public Service Taxes and the 2023 due date for Personal Property, Mobile Home, and Machinery and Tools Taxes are hereby extended from June 5, 2023 to June 16, 2023.

A Copy Teste:

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Jeffrey D. Stoke  
County Administrator