

Issue Analysis Form



Date: February 14, 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 the ordinance is requested.

This Ordinance shall be effective immediately.

Sample Motion: I move that the Board approve an Ordinance authorizing abatement of tax levies on buildings which are razed, destroyed or damaged.

Government Path

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 type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If so, before what date?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Fiscal Impact Statement

**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.*