

Issue Analysis Form



Date: September 27, 2022
Ordinance Authorizing
Treasurer to Approve
Refunds up to \$10,000

Item:

Lead Department(s): County Attorney

Contact Person(s): Dan Whitten

Description and Current Status

The 2022 Virginia General Assembly passed HB 368: Refunds of local taxes; authority of treasurer. This bill states the treasurer may refund a taxpayer up to \$10,000 in taxes paid as a result of an erroneous tax assessment.

A draft ordinance is attached for consideration; a motion approving authority to advertise the ordinance for a public hearing on October 25, 2022, is requested.

This Ordinance shall be effective immediately.

Sample Motion: I move that the Board approve advertisement of an Ordinance authorizing the Treasurer to approve refunds up to \$10,000 without the approval of the Board of Supervisors in accordance with Virginia Code Section 58.1-3981(A).

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 checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| If so, before what date? | <input type="checkbox"/> Yes | <input type="checkbox"/> 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 27th day of September, 2022:

Present:

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

Vote:

A-5

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 §74-5 RELATING TO AUTHORIZING THE
TREASURER TO APPROVE REFUNDS UP TO TEN THOUSAND DOLLARS
WITHOUT THE APPROVAL OF THE BOARD OF SUPERVISORS IN
ACCORDANCE WITH VIRGINIA CODE SECTION 58.1-3981(A)**

NOW, THEREFORE, BE IT RESOLVED, that the Board Of Supervisors of the County of Prince George this 27th day of September, 2022, does hereby authorize the advertisement of a public hearing on October 25, 2022 for an Ordinance to Amend “The Code of the County of Prince George, Virginia,” as amended, by amending §74-5 relating to authorizing the Treasurer to approve refunds up to ten thousand dollars without the approval of the Board of Supervisors in accordance with Virginia Code Section 58.1-3981(A).

A Copy Teste:

Jeffrey D. Stoke
County Administrator

ORDINANCE TO AMEND “THE CODE OF THE COUNTY OF PRINCE GEORGE,
VIRGINIA”, 2005, AS AMENDED, BY AMENDING § 74-5 RELATING TO AUTHORIZING
THE TREASURER TO APPROVE REFUNDS UP TO TEN THOUSAND DOLLARS
WITHOUT THE APPROVAL OF THE BOARD OF SUPERVISORS IN ACCORDANCE
WITH VIRGINIA CODE SECTION 58.1-3981(A)

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 § 74-5, as follows:*

CHAPTER 74 TAXATION

ARTICLE I. IN GENERAL

Sec. 74-5 Refund authorized - If the Commissioner of Revenue is satisfied that he/she has erroneously assessed any local tax, and such assessment has already been paid by the taxpayer, then upon certification by the Commissioner of Revenue to the Treasurer with the consent of the County Attorney of such erroneous assessment, the Treasurer may approve and issue any refund to such taxpayer up to \$10,000 ~~\$5,000~~ as a result of such erroneous assessment.

2) *That the Ordinance shall be effective immediately.*