

AN UNCODIFIED ORDINANCE TO EXEMPT THE COUNTY ASSESSOR FROM HAVING TO CONDUCT REAL ESTATE REASSESSMENTS FOR CALENDAR YEAR 2024 AS IS REQUIRED BY SECTION 74-193 OF THE PRINCE GEORGE COUNTY CODE.

WHEREAS the Prince George County Assessor, in accordance with section 74-193 of the Prince George County Code, initiated an annual reassessment of all real estate; and

WHEREAS citizens have raised many questions about their reassessment notices in terms of the methodology, accuracy, validity, uniformity, consistency, and legality of the calendar year 2024 real estate reassessments; and

WHEREAS Virginia Code § 58.1-3252, 1950, as amended generally requires that real estate be assessed every four years; and

WHEREAS Prince George County conducted a reassessment of real estate for calendar year 2023; and

WHEREAS Virginia Code § 58.1-3257, 1950, as amended, requires that when real estate is reassessed, those reassessments be complete no later than December 31; and

WHEREAS Virginia Code § 58.1-3300, 1950, as amended, requires that when the real estate assessment process is complete the Assessor "...shall make two copies of such record, in the form in which the land books are made out, and shall certify on oath that no assessable real estate is omitted and that there is no error on the face of such record. ...[The Assessor] shall then file the original of such reassessment in the office of the circuit court clerk of the...county, who shall preserve the same in his office; and he or they shall deliver one copy of such reassessment to the commissioner of the revenue of the...county and one copy to the local board of equalization of such...county;" and

WHEREAS none of the acts described in the aforementioned paragraph that are required by Virginia Code § 58.1-3300, 1950, as amended, have occurred to date; and

WHEREAS the Prince George County Board of Supervisors believes it essential that real estate reassessment data be correct and that the methodology be uniform and consistent; and

WHEREAS the Prince George County Board of Supervisors finds that additional study and analysis by an independent entity as to Prince George County's methodology and data pertaining to real estate reassessments is necessary to verify that all legal requirements have been met.

NOW THEREFORE BE IT ORDAINED by the Prince George County Board of Supervisors that the County Assessor be exempted from performing reassessments of all real estate in Prince George County for calendar year 2024; and

BE IT FINALLY ORDAINED that the County Assessor shall perform assessments and reassessments of all real estate in Prince George County for calendar year 2025, and annually thereafter, in accordance with section 74-193 of the Prince George County Code.