

REAL ESTATE ASSESSOR'S OFFICE

Brian E. Gordineer, AAS – County Assessor

County of Prince George, Virginia



CERTIFICATE OF EXCELLENCE IN
ASSESSMENT ADMINISTRATION

Annual Report - Fiscal Year 2024 **Achieving the Vision of a Model** **Assessment Office**

Valuation January 1, 2023 / Effective July 1, 2023 - Vol. II

County Administration Building
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Preface

Achieving the Vision of a Model Assessment Office

The Real Estate Assessor's Office is pleased to present this annual report - for the Fiscal Year 2024 Land Book (effective July 1, 2023 through June 30, 2024). This second annual report continues our tradition begun last year of sharing the achievements and progress of the Real Estate Assessor's Office in Prince George County, as well as providing useful real estate information.

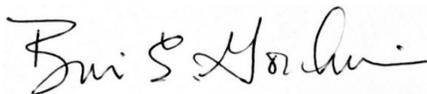
During 2022 a new Real Estate Assessor's Office team was assembled; County Assessor Brian Gordineer, Senior Real Estate Appraisers Terry Born and Randy Horne, Real Estate Appraiser Jennifer Adkins, Real Estate Technician Tiffany Lemons and part-time Real Estate Technician Janet Schwalm. The physical office was recreated into a professional work environment with three-monitor work stations, scanners and a "Collaboration Room" with conference table, large screens, and an assessment library.

Over the past year the Real Estate Assessor's Office has collaboratively analyzed every process with the goal of only implementing best practice processes. Documenting the "New" Real Estate Assessor's Office became the basis for the submission of an application for the International Association of Assessor's Officers' **Certificate of Excellence in Assessment Administration**. Some of the many accomplishments made in the past year are listed below.

- Forming a team of seasoned assessment professionals
- Bringing County ordinances into compliance with the fiscal year calendar
- Establishing the annual assessment calendar
- Revising and expanding webpages on the County website
- Providing all forms and applications as electronic fillable forms
- Creating the HOMEBASE electronic filing system
- Implementing the Vision assessment system

These are just a few of the improvements implemented that have contributed to the Real Estate Assessor's Office being awarded the **Certificate of Excellence in Assessment Administration** – one of just sixty-four jurisdictions in the United States and Canada to receive this recognition.

We hope that you find this report both interesting and useful, and we hope that you will continue to follow our progress as we move forward.



Brian E. Gordineer, AAS
County Assessor

A Brief History of Real Estate Taxation in Virginia

From a Legislator's Guide to Taxation in Virginia, 2006 and the Library of Virginia's Taxes in Colonial Virginia

A land tax was first imposed in 1645 as a result of opposition to the poll tax among the poorer classes. However, because its purpose was purely political and because it failed to raise any substantial amount of revenue, the tax was repealed in 1648. The House of Burgesses, the governing authority, populated by the landed class for the most part, sought to raise its revenue through the poll tax or through export duties on tobacco. The poll tax, throughout its early history, was favored, among other reasons, because it was the only form of taxation that experienced any significant success in collection.

Parliament also imposed quitrents which were also a kind of land tax regulated by acts of Parliament. Colonial Virginians were required to pay two shillings for every hundred acres of land, and if they did not for the specified number of years, the Crown had the right to take back the land and grant it to another person.

In colonial times there was little need for revenue, particularly when the functions of colonial governments are compared to those now performed by state governments. However as the needs of government grew, the Commonwealth returned to the real property tax and taxed two classes of real property. From the colonial period until the Constitution of 1851, real property was taxed either as "land" or "town lots." Land (farm land) was taxed directly in relationship to value, while town lots (occupied or rented town property) was taxed according to its rental value. Throughout this time, and until 1926, real property was taxed at the state level, while also being subject to tax by the localities.

The criticism directed at state taxation of real property during this early period of Virginia history was that inequality of assessments resulted in unequal tax burdens, which became disproportionately worse with the passage of time. Tax "reform" at the state level, in terms of constitutional changes, finally occurred in the 1920s. In 1926, effective the following tax year, the General Assembly segregated real estate and tangible personal property for local taxation only. Thereafter, the electorate approved and ratified this tax segregation scheme as amendments to the Constitution of 1902, Article XIII, Sections 168, 169, 171 and 172.



Prince George Court House – Home of the Real Estate Assessor’s Office

Since 2004, the Real Estate Assessor’s Office has been located on the second floor of the Prince George County Administration Building. The office includes a reception area, records room, the “Collaboration Room”, five team member offices and the scanning and copier room.

Prior to the creation of the County Assessor position in 1978, the real estate assessment functions were the responsibility the Commissioner of the Revenue, whose office was located in the 1935 Commissioner of the Revenue and Treasurer’s Office, and prior to that in the adjacent 1883 Courthouse.



1883 Courthouse



1935 Commissioner of Revenue & Treasurer’s Office



2004 County Administration Building

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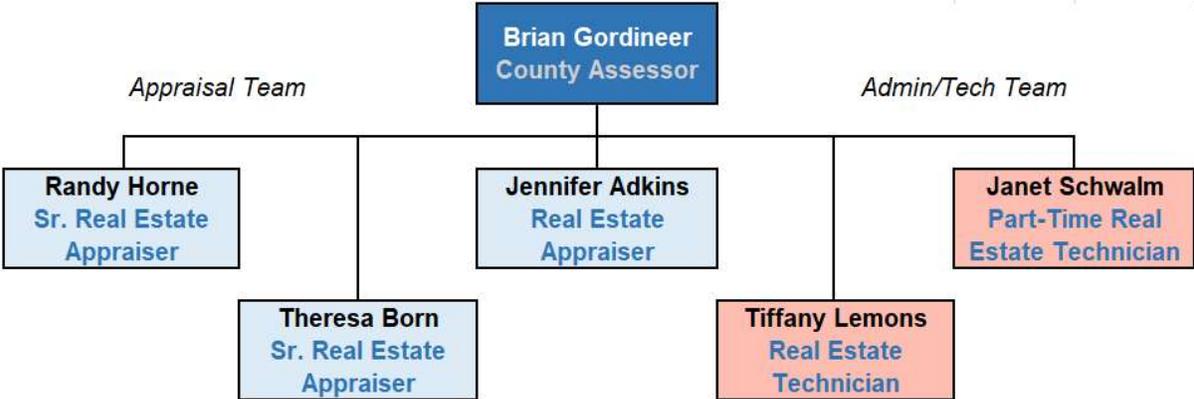
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Introduction

Establishment

The establishment of the Real Estate Assessor’s Office was enabled in 1978 by the Prince George County Code Section 13-122. Today, the Real Estate Assessor’s Office is a team of real estate appraisers, information and technology specialists, and administrative specialists led by the County Assessor. The team is composed of the County Assessor, two Senior Real Estate Appraisers, a Real Estate Appraiser, a Real Estate Technician and a part-time Real Estate Technician. The Senior Real Estate Appraisers and the Real Estate Appraiser form the Appraisal Team and the Real Estate Technician and part-time Real Estate Technician form the Administrative/Technical Team.

**Real Estate Assessor’s Office
Organizational Chart**



County Assessor

The Real Estate Assessor's Office was created April 1, 1978 with the addition of the Prince George County Code Section 13-122. The County Assessor shall make assessments and reassessments on the same basis as real estate is required to be assessed under the provisions of general law as of January 1 of each year. The County Assessor is hired by the County Administrator. The Prince George County Land Books provide the chronology of those that have certified the assessment roll produced by the Real Estate Assessor's Office since the establishment of the office.

Land Book Year

1970 – 1975	Clinton S. Crostic
1977 - 1982	Kenneth A. Stein
1982 - 1988	Bishop Knott (Acting 1982)
1988 - 2006	Randolph Rush
2006 - 2021	Rod Compton, AAS
2021	Cindy Mabe (Interim)
2021 - 2022	Donna Prince
2022	Cindy Mabe (Interim)
2022	Jason Cowan (Interim)
2022 - present	Brian E. Gordineer, AAS

Team of the Real Estate Assessor's Office

County Assessor - Brian E. Gordineer, AAS * – 1 year of service

Real Estate Technician – Tiffany Lemons – 1 year of service

Senior Real Estate Appraiser – Theresa Born * – 1 year of service

Senior Real Estate Appraiser – Randy Horne – 1 year of service

Real Estate Appraiser – Jennifer Adkins - 5 years of service

Part Time Real Estate Technician – Janet Schwalm - 5 years of service

Years of service with Prince George County are listed after each team member name.
Collectively the team has 14 years of service with Prince George County.

Professional Designations

AAS, IAAO Assessment Administration Specialist

* These individuals hold real estate appraisal licenses issued by the Virginia Department of Professional and Occupational Regulation



Back row, left to right – Jennifer Adkins, Brian Gordineer, Terry Born
Seated, left to right – Randy Horne, Janet Schwalm, Tiffany Lemons

Mission Statement

The Real Estate Assessor's Office fairly and equitably assesses the real estate in Prince George County annually and provides accurate property information under the authority of the Constitution of Virginia, Code of Virginia and Prince George County Code and in accordance with standards of professional practice.

Values

The guiding values of the Real Estate Assessor's Office are equalization, accuracy and efficiency: These values guide all valuation activities, the maintenance and distribution of information, as well as general administrative and technical functions.

Vision Statement

To maintain a model assessment office with a team of dedicated professionals, utilizing best practices and realizing the benefits of technology within a supportive legal framework.

The Real Estate Assessor's Office has been awarded the Certificate of Excellence in Assessment Administration from the International Association of Assessing Officers.

Summary Description of Services

The functions and responsibilities of the Real Estate Assessor's Office include:

- Annually assessing the value of all real estate in Prince George County as of January 1

- Making supplemental assessments for new construction, additions and improvements completed after the annual July 1 Land Book

- Providing for review of assessments for equalization and fair market value (Office Review, Board of Equalization and appeals to Circuit Court), and providing administrative support to the Board of Equalization

- Providing assessments for the Land Book, and providing property information

- Administering applications for tax exemptions and land use assessments, as well as conducting damage assessment related to natural disasters

Customers of the Real Estate Assessor's Office include the citizens, property owners and business owners of Prince George County and the real estate professionals of the region, as well as numerous City departments including the County Administrator's Office, Finance Department, City Attorney's Office, Department of Economic Development, Community Development Department, Public Utilities, County Treasurer and the Commissioner of Revenue.

Certificate of Excellence in Assessment Administration

The Real Estate Assessor's Office has been awarded the Certificate of Excellence in Assessment Administration (CEAA) from the International Association of Assessing Officers (IAAO). IAAO recognizes governmental units and individuals involved with assessment that integrate best practices in the workplace. This challenging and rigorous program is an evaluation of specific, accepted, assessment administration and appraisal practices as defined in the IAAO publication *Assessment Practices: Self-Evaluation Guide*. Prince George County is among sixty-four jurisdictions in the United States and Canada, and among seven jurisdictions in Virginia, to be awarded the Certificate of Excellence in Assessment Administration.

County Assessor Brian Gordineer, AAS led the City of Hampton to be Virginia's first jurisdiction, and the tenth internationally, to receive the certification in 2009. In 2020 he led the City of Petersburg to be Virginia's seventh jurisdiction, and the fiftieth internationally, to receive the certification. Other Virginia jurisdictions that have been awarded the Certificate of Excellence in Assessment Administration include Fairfax County and the cities of Chesapeake, Portsmouth, and Norfolk.



Real Estate Assessor’s Office Team

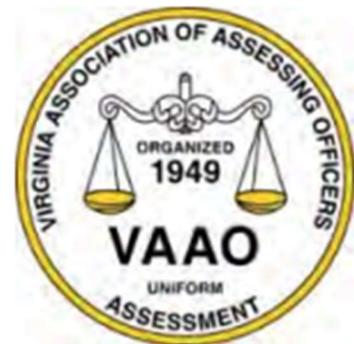
Organization

The regular functions of the Real Estate Assessor’s Office are coordinated and performed by the Real Estate Assessor’s Office Team. The team meets for a weekly collaboration. Numerous special projects and periodic functions are coordinated and performed by the team and individual team members as necessary. The teamwork of the Real Estate Assessor’s Office takes place in the Collaboration Room – the place “where great ideas become reality”. The Collaboration Room also includes an assessment library. The common areas of the office include an exhibit “Land and Improvements” which features images of the County’s historic landmarks and reproductions of historic maps of the County from the Library of Congress.



Educational Development

In a profession so closely tied to monitoring changes in the real estate market, it is essential for all team members to be current in all valuation approaches, real estate assessment administration, and the tools of technology. This past year Senior Real Estate Appraiser Randy Horne and Real Estate Appraiser Jennifer Adkins attended **IAAO Workshop 452 – Fundamentals of Assessment Ratio Studies** and County Assessor Brian Gordineer attended the Virginia Department of Taxation Advanced Assessor’s School and taught **IAAO Course 400 – Assessment Administration**. Senior Real Estate Appraiser Theresa Born attended the **Annual Education Seminar** of the Virginia Association of Assessing Officers and County Assessor Brian Gordineer attended the **Annual Conference on Assessment Administration** of the International Association of Assessing Officers and the **Annual Conference** of the Virginia Association of Assessing Officers. This year Real Estate Technician Tiffany Lemons also began self-study courses with the Virginia Land Title Association.



Annual Retreat

In April the Real Estate Assessor's Office held its second annual retreat in conjunction with the 50th Anniversary of Historic Garden Week. The Prince George Garden Week Tour afforded the team visits to Aberdeen, Flowerdew Hundred and Martin's Brandon Church – three of Prince George County's ten properties listed on the National Register of Historic Places. Interior tours at each site provided a special way to learn about both historic architecture and modern building techniques. The image of the brickwork from Aberdeen on the bottom of this page illustrates a brick pointing style commonly used in the early nineteenth century.



Professional Development

The Real Estate Assessor's Office provides an environment focused on enhancing the skills and potential of every team member. County Assessor Brian Gordineer and Senior Real Estate Appraiser Theresa Born are licensed by the Commonwealth of Virginia Department of Professional and Occupational Regulation and hold Certified General licenses. Real Estate Appraiser Jennifer Adkins is working toward the requirements of a license from the Commonwealth of Virginia Department of Professional and Occupational Regulation. County Assessor Brian Gordineer holds the **Assessment Administration Specialist (AAS)** professional designation from the International Association of Assessing Officers. Senior Real Estate Appraisers Theresa Born and Randy Horne, and Real Estate Appraiser Jennifer Adkins are all working toward professional designations with the International Association of Assessing Officers and Real Estate Technician Tiffany Lemons is working toward certification with the Virginia Land Title Association. During the past year County Assessor Brian Gordineer and Senior Real Estate Appraiser Theresa Born served on committees of the Virginia Association of Assessing Officers and the International Association of Assessing Officers.

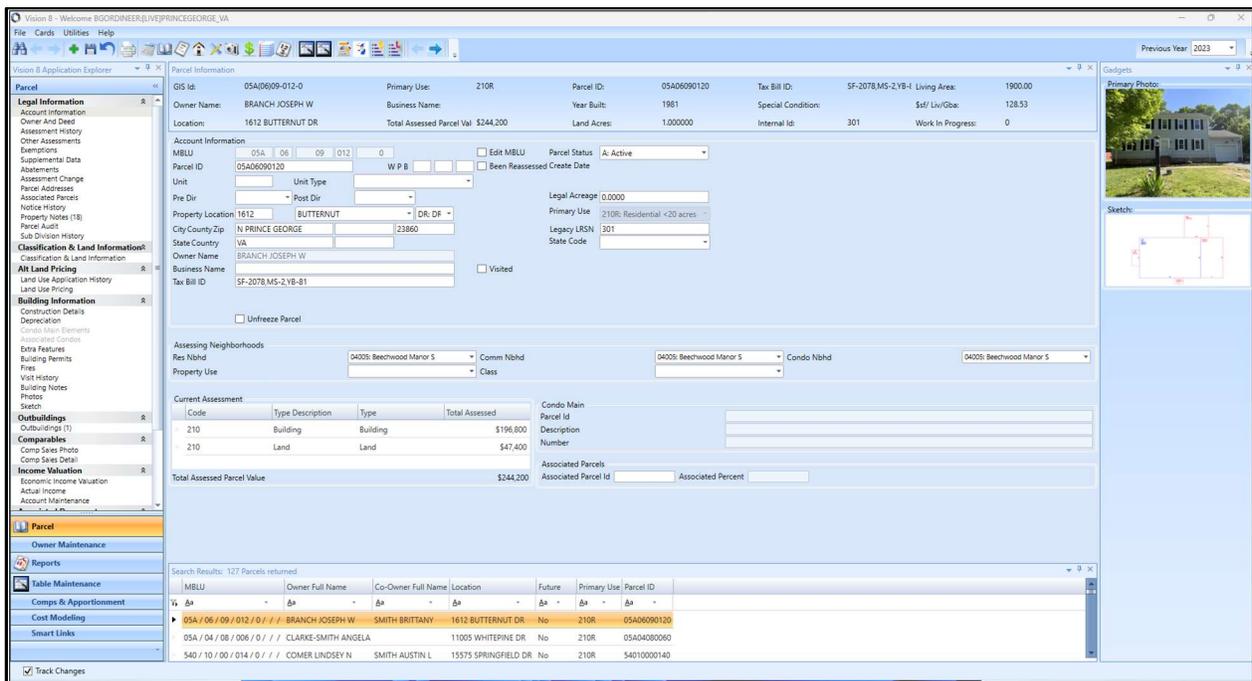
Career Development

During the coming year the Real Estate Assessor's Office will be developing an internship program to college students interested in the fields of real estate, real estate valuation and real estate assessments. The eight-week, volunteer program will include 120 hours of diverse assessment experience, including public relations, ownership and title, and assessment administration. The program will be promoted to students in real estate classes and programs at Virginia State University, Richard Bland College, Virginia Commonwealth University, Old Dominion University, Virginia Tech and the College of William and Mary.

Equalization-Accuracy-Efficiency

CAMA

The valuation functions of the Real Estate Assessor's Office were for many years administered through the Proval computer assisted mass appraisal (CAMA) database, although after several years of transition to the new Vision CAMA system. Proval was retired in 2022. The Real Estate Assessor's Office is now in the process of fully implementing Vision to maximize the efficiencies of this database to produce fair and equitable assessments in a highly efficient manner. The FY2024 reassessment utilized Vision to calculate land use assessments and in FY2025 Vision will be used to calculate fair market value assessments. The Vision CAMA system was not delivered as a turn-key product which requires development of processes and applications to administer the general reassessment in Prince George County.

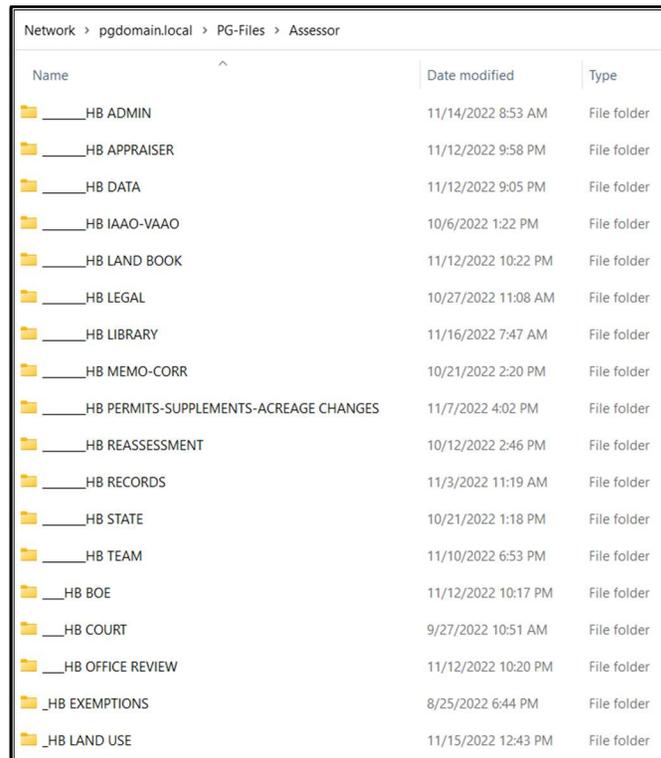


Process Analysis

The transition from the Proval CAMA system to the Vision CAMA system has offered a fresh look at the many data driven processes in the Real Estate Assessor's Office. In a collaborative environment of highly engaged team members, each process is being analyzed and re-engineered to take full advantage of the Vision CAMA system. Certain processes are unique to Virginia and Prince George County and will require the development of customized applications to leverage the benefits of the Vision CAMA system. The collaborative nature of the process analysis effort are already seeing efficiencies in the sales verification process, the process of supplement billing and the manner in which building permit information is conveyed to the Real Estate Assessor's Office.

HomeBase

HomeBase is the electronic filing system designed and implemented to allow all team members of the Real Estate Assessor's Office to have access to all of the resources of the department. The concept of HomeBase is simple – an organized system of filing folders for electronic files. Primary folders are organized around the major activities and within those folders are located specialized folders for forms and functions (policies and procedures), as well as more specialized activities.



Name	Date modified	Type
____HB ADMIN	11/14/2022 8:53 AM	File folder
____HB APPRAISER	11/12/2022 9:58 PM	File folder
____HB DATA	11/12/2022 9:05 PM	File folder
____HB IAAO-VAAO	10/6/2022 1:22 PM	File folder
____HB LAND BOOK	11/12/2022 10:22 PM	File folder
____HB LEGAL	10/27/2022 11:08 AM	File folder
____HB LIBRARY	11/16/2022 7:47 AM	File folder
____HB MEMO-CORR	10/21/2022 2:20 PM	File folder
____HB PERMITS-SUPPLEMENTS-ACREAGE CHANGES	11/7/2022 4:02 PM	File folder
____HB REASSESSMENT	10/12/2022 2:46 PM	File folder
____HB RECORDS	11/3/2022 11:19 AM	File folder
____HB STATE	10/21/2022 1:18 PM	File folder
____HB TEAM	11/10/2022 6:53 PM	File folder
__HB BOE	11/12/2022 10:17 PM	File folder
__HB COURT	9/27/2022 10:51 AM	File folder
__HB OFFICE REVIEW	11/12/2022 10:20 PM	File folder
_HB EXEMPTIONS	8/25/2022 6:44 PM	File folder
_HB LAND USE	11/15/2022 12:43 PM	File folder

Land Book

Preliminary Land Book Summary

The Preliminary Land Book provides the summary of the January 1 valuation of all property in Prince George County (to be effective from the next July 1 through to the next June 30) each year, except for those parcels assessed by the State Corporation Commission: It also includes the percentage changes from the prior finalized Land Book.

The Preliminary Land Book provides the County Administrator the basis on which to project real estate tax revenue for the proposed budget. The FY2024 Preliminary Land Book was presented to the County Administrator and Board of Supervisors January 24, 2023.

Parcel Count		Dollar Change	FY2024 - 7/1/23 Assessments	Percent Total
MARKET VALUE CLASSES				
11,930	Residential	8.41%	\$3,001,433,800	42.68%
146	Multi-Family Residential	2.39%	\$155,348,500	2.21%
556	Commercial/Industrial	0.88%	\$611,309,500	8.69%
821	Agricultural (20-99.99 acres)	8.41%	\$222,061,000	3.16%
293	Agricultural (+99.99 acres)	2.39%	\$185,471,700	2.64%
292	Exempt	6.89%	\$2,857,234,200	40.63%
14,038	Total Market Value	7.10%	\$7,032,858,700	100.00%
29	SCC	NA		
TAXABLE VALUE				
14,038	Market Value Classes	7.10%	\$7,032,858,700	100.00%
292	LESS Exempt	6.89%	\$2,857,234,200	40.63%
1,285	LESS Deferrals	11.33%	\$191,931,900	2.73%
12,461	Total Taxable Value	7.06%	\$3,983,692,600	56.64%

Notices

Assessment notices are mailed each year to all Prince George County property owners. The notice mailing was comprised of 12,480 (89%) increases in assessment, 1,535 (11%) no change in assessment, and twenty-three decreases in assessment. Change of assessment notices are also mailed for new construction, additions, renovations, demolitions, and parcel changes related to the FY2023 Land Book. Assessment notices utilize eight and a half inch by eleven inch tri-folded sheets of paper delivered in window envelopes.

	PRINCE GEORGE COUNTY Real Estate Assessor's Office 6602 Courts Drive, Suite 204 P.O. Box 68 Prince George, VA 23875-0068 assessor@princegeorgecountyva.gov (804) 722-8629	Brian E. Gordineer, AAS, County Assessor Office Hours: 8:30 am - 5:00 pm																																												
	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> REAL ESTATE ASSESSMENT NOTICE THIS IS NOT A BILL </div>																																													
	COUNTY OF PRINCE GEORGE PO BOX 68 PRINCE GEORGE, VA 23875																																													
	PARCEL: 05A03050150 NEIGHBORHOOD: 4005 USE CODE: 740V	PROPERTY ADDRESS: UNKNOWN LEGAL DESCRIPTION: LT:15 BK:5 SEC:3; SUB:BEECHWOOD MANOR; MAGISTERIAL DISTRICT: P2																																												
	In accordance with the Code of Virginia Section 58.1-3330, you are hereby notified of the assessment for the above referenced parcel for FY2024 (July 1, 2023 - June 30, 2024) which will be effective for calculating real estate tax payments that will be due December 5, 2023 and June 5, 2024. Assessments, tax rates and levies for the immediate prior two years are also shown.																																													
<table border="1"> <thead> <tr> <th>Tax Year</th> <th>FY2022</th> <th>FY2023</th> <th>FY2024</th> </tr> </thead> <tbody> <tr> <td>Valuation Date</td> <td>1/1/2021</td> <td>1/1/2022</td> <td>1/1/2023</td> </tr> <tr> <td>Land Book Dates</td> <td>7/1/21-6/30/22</td> <td>7/1/22-6/30/23</td> <td>7/1/23-6/30/24</td> </tr> <tr> <td>Land-Land Use Value</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>Land-Fair Market Value</td> <td>\$45,100</td> <td>\$45,100</td> <td>\$46,000</td> </tr> <tr> <td>Building Value</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>Total Fair Market Value</td> <td>\$45,100</td> <td>\$45,100</td> <td>\$46,000</td> </tr> <tr> <td>Total Land Use Value</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>Tax Rate*</td> <td>.86</td> <td>.82</td> <td>.82</td> </tr> <tr> <td>Tax/Lewy**</td> <td>\$387.86</td> <td>\$369.82</td> <td>\$377.20</td> </tr> <tr> <td>% Change from Prior Year</td> <td>NA</td> <td>-4.65%</td> <td>2.00%</td> </tr> </tbody> </table>	Tax Year	FY2022	FY2023	FY2024	Valuation Date	1/1/2021	1/1/2022	1/1/2023	Land Book Dates	7/1/21-6/30/22	7/1/22-6/30/23	7/1/23-6/30/24	Land-Land Use Value	\$0	\$0	\$0	Land-Fair Market Value	\$45,100	\$45,100	\$46,000	Building Value	\$0	\$0	\$0	Total Fair Market Value	\$45,100	\$45,100	\$46,000	Total Land Use Value	\$0	\$0	\$0	Tax Rate*	.86	.82	.82	Tax/Lewy**	\$387.86	\$369.82	\$377.20	% Change from Prior Year	NA	-4.65%	2.00%		
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<p>*The real estate tax rate for FY2024 has not yet been set, therefore the FY2024 tax/levy** is hypothetical. A public hearing on the real estate tax rate will take place April 25, 2023 at 7:30 pm, in the Board of Supervisor's Meeting Room on the 3rd Floor of the Prince George Administration Building located at 6602 Courts Drive, Prince George, Virginia.</p> <p>YOUR RIGHT TO APPEAL If you feel your property is not assessed at 100% fair market value, is not assessed uniformly with similar real estate, or if there is an error in the property records, please direct your questions or appeals to the Real Estate Assessor's Office at (804) 722-8629. Property record information, appeal forms, land use information and information about the assessment and appeal processes can be found on the Real Estate Assessor's Office webpages at www.princegeorgecountyva.gov. This information can also be sent to you at your request. Property owners may also request to examine appraisal cards, working papers and other information regarding the methodology employed in calculating the assessed value.</p> <p>APPEAL DEADLINE TO THE REAL ESTATE ASSESSOR'S OFFICE: March 1, 2023</p> <p>APPEAL DEADLINE TO THE BOARD OF EQUALIZATION: April 1, 2023</p> <p>BOARD OF EQUALIZATION APPLICATIONS WILL BE DISPOSED BY: June 30, 2023</p> <p style="text-align: center;">IMPORTANT INFORMATION REGARDING THIS ASSESSMENT IS ON THE REVERSE SIDE</p>																																														

Office Review

Office Reviews begin with the property owner or an authorized agent completing an application with accompanying evidence to support a change in assessed value, either lower or higher. Appeals may be made on the basis of inaccuracy of the fair market value estimate, on the basis of inequity with comparable properties or on the basis of incorrect information. The Office Review is a valuable opportunity for property owners to share complete information about their property with the Real Estate Assessor's Office, and with that complete information fair and equitable assessed values are the result. There were 123 inquiries during the Office Review and Board of Equalization appeal periods which resulted in forty-five Office Review applications. Reductions in assessment for six properties were processed.

	Real Estate Assessor's Office – Prince George County, Virginia P.O. Box 68, Prince George, VA 23875 (804) 722-8629	Parcel _____
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Office Review Appeal Application

This form must be completed and filed with the necessary attachments to the Real Estate Assessor's Office by March 1 or within 60 days of the change of assessment notice date, whichever is later. Mail to P.O. Box 68, Prince George, VA 23875 or email to tlemons@princegeorgecountyva.gov. Applications must include all attachments at the time of submission. Additional materials may not be added without resubmission of the entire application. A separate application must be filed for each separately assessed parcel.

An application will be considered complete when...

- > All "Property and Ownership Information – Recorded Ownership" is filled out including proposed assessed value
- > Supporting evidence is provided for A, B or C under the "Basis of Review"
- > The form is signed by an owner or authorized agent (Anyone other than the recorded property owner must file an Agent Authorization Application form)
- > All information for the appropriate property type is provided as specified below.

RESIDENTIAL PROPERTY CHECKLIST	COMMERCIAL PROPERTY CHECKLIST
Application form complete	Application form complete
If not owner – Agent Authorization Form	If not owner – Agent Authorization Application
Copy of any appraisal with a valuation date after Jan. 1, 2022	Copy of any appraisal with an effective valuation date after January 1, 2022
Copy of any listing of the subject property after Jan. 1, 2022	Copy of any real estate listing of the subject property after January 1, 2022
	2019 Audited or Certified Income and Expenses Statements *
	2020 Audited or Certified Income and Expenses Statements *
	2021 Audited or Certified Income and Expenses Statements
	Rent Roll as of December 31, 2021 *

* Reported income data is kept confidential in accordance with the Virginia Code 58.1-3294. Restaurants and convenience stores are requested to submit gross sales for 2019, 2020 and 2021 *

PROPERTY AND OWNER INFORMATION – RECORDED OWNERSHIP

Subject Property Address: _____

Current Assessment: Land _____ Improvement _____ Total _____

Requested Assessment: Land _____ Improvement _____ Total _____

Owner Name: _____

Mailing Address: _____

City, State & Zip: _____

Telephone Number(s) & E-mail: _____

I hereby request a review of the subject property. This review may result in any of the following actions; a decrease in assessed value, no change in assessed value, or an increase in assessed value.

prince_george_office_review_form *Revised 12/6/2022* *Page 1 of 2*

Board of Equalization

The Board of Equalization includes seven Prince George County residents recommended by the Board of Supervisors and appointed by the Circuit Court to consider the requests of property owners to change the assessed value of their property. The Board receives training from the Commonwealth of Virginia Department of Taxation. The Board is administratively supported by the Real Estate Assessor’s Office. County Assessor Brian Gordineer serves as liaison to the Board of Equalization and is supported by Real Estate Technician Tiffany Lemons.

Board Member	Term Expires	Occupation
H. Lee Dixon	12/31/2023	Retired Military
Elizabeth Abernathy	12/31/2023	Real Estate Agent
Raymond Everett	12/31/2023	Industrial Sales
Henry W. Geisz	12/31/2023	Real Estate Appraiser
Mary Ann White	12/31/2023	Real Estate Agent
Eric Crawford (Alternate)	12/31/2023	Banking
Kevin Winston Winfrey (Alternate)	12/31/2024	Commercial Real Estate Broker

The Board of Equalization appeal process begins with the property owner or authorized agent completing an application with accompanying evidence to support a change in assessed value, either lower or higher. Appeals may be made on the basis of inaccuracy of the fair market value estimate, on the basis of inequity with comparable properties or on the basis of incorrect information. Typically, an application comes to the Board of Equalization because the owner is dis-satisfied with the results of the Office Review appeal, although some appeals do come directly to the Board of Equalization. The Board of Equalization met January 17, 2023 for an organizational meeting and May 4, 2023 for training from the Virginia Department of Taxation. The Board of Equalization met on June 6, 2023 and considered nineteen appeal applications representing three property owners. The Board hearing resulted in two assessment reductions totaling of \$341,300.

Board of Equalization – Annual Report

Board of Equalization Annual Report Prince George County Annual Reassessment Cycle

1. Number of appeals received 19 2. Number of appeals where values were changed.

Residential <u> 3 </u>	Reduced <u> 2 </u>
Commercial <u> 1 </u>	Increased <u> </u>
Multi-Family <u> </u>	
Industrial <u> </u>	
Agricultural <u> 15 </u>	

3. Locality subtotals by property classification

	Reduced	Increased	Total
Residential	<u>\$320,000</u>	<u> </u>	<u>\$341,300</u>
Commercial	<u> </u>	<u> </u>	<u> </u>
Multi-Family	<u> </u>	<u> </u>	<u> </u>
Industrial	<u> </u>	<u> </u>	<u> </u>
Agricultural	<u> </u>	<u> </u>	<u> </u>

4. Reasons for Appeal:

Assessment not uniform in relation to comparable property	<u> 16 </u>
Assessment exceeded fair market value	<u> 3 </u>
Assessment based on incorrect data	<u> </u>
Assessment not determined in accordance with generally accepted appraisal practice	<u> </u>
Other reason	<u> </u>

5. Reasons for Change:

(Please indicate locality subtotals for each category of "reasons for change" below. In instances with more than one reason, please include only the main reason or controlling reason)

Assessment not uniform in relation to comparable property	<u> </u>
Assessment exceeded fair market value	<u> 1 </u>
Assessment based on incorrect data	<u> 1 </u>
Assessment not determined in accordance with generally accepted appraisal practice	<u> </u>
Other reason	<u> </u>

Land Book

The Land Book represents the value of each parcel in Prince George County as of July 1 and includes the tax liability associated with that parcel. The Land Book information was finalized in July 2023 and will be supplemented with storm water billing information from Public Utilities, tax relief information from the Commissioner of Revenue and grass cutting fees from the Department of Finance.

Land Book - Summary Statistics

Valuation as of January 1, 2023

Effective for July 1, 2023 (July 1, 2023-June 30, 2024) FY2024

Real Estate Assessor's Office - County of Prince George, Virginia

Parcel		FY2023 - 7/1/22
Count		Assessments
MARKET VALUE CLASSES		
11,950	Residential	\$3,018,210,100
142	Multi-Family Residential	\$154,457,800
567	Commercial/Industrial	\$641,950,600
826	Agricultural (20-99.99 acres)	\$219,111,900
294	Agricultural (+99.99 acres)	\$183,532,700
293	Exempt	\$2,857,328,500
14,072	Total Market Value	\$7,074,591,600
29	SCC	Assessed by SCC
TAXABLE VALUE		
14,072	Market Value Classes	\$7,074,591,600
293	LESS Exempt	\$2,857,328,500
1,345	LESS Deferrals	\$203,666,800
12,434	Total Taxable Value	4,013,596,300

Land Book History

Below is a historical chronology of the Prince George County Land Book totals, as well as the tax rate as annually established by the Board of Supervisors.

Fiscal Year	Grand Total	Percent Change	Taxable Total*	Percent Change	Tax Rate
2024	\$ 7,074,591,600	7.18%	\$ 4,013,596,300	7.87%	0.82
2023	\$ 6,566,332,300	9.22%	\$ 3,720,892,500	16.36%	0.82
2022	\$ 6,011,995,768	0.95%	\$ 3,197,724,768	1.87%	0.86
2021	\$ 5,955,385,000	5.69%	\$ 3,138,973,900	9.64%	0.86
2020	\$ 5,634,624,206	17.92%	\$ 2,862,861,806	4.86%	0.86
2019	\$ 4,778,164,500	1.21%	\$ 2,730,183,700	2.08%	0.86

* Excludes Exempt Properties and Deferrals

Tax Relief for the Elderly and Disabled, and Disabled Veterans

The Commissioner of the Revenue administers tax relief programs for the Elderly and Disabled, and Disabled Veterans. These programs are set forth in the Constitution of Virginia and the Code of Virginia.

Exemptions

The Real Estate Assessor's Office evaluates all exempt properties and administers the exemption of real property by classification and designation in accordance with the Virginia Code and the County Code. Exemptions are the exception to taxation and require submission of certain information for consideration by the County Assessor in order to make a property tax exempt. Classifications for exemption are set forth in the Virginia Code and include property used by churches and religious bodies, volunteer fire departments and rescue squads, Boys Clubs and Girls Clubs, American National Red Cross and other classified charitable organizations. Two-hundred and ninety exempt properties currently represent 40.70% of the total value of the Prince George County Land Book.

Exempt Properties - Summary Statistics

Valuation as of January 1, 2023

Effective for July 1, 2023 (July 1, 2023-June 30, 2024) FY2024

Real Estate Assessor's Office - County of Prince George, Virginia

Parcel		FY2023 - 7/1/22
Count		Assessments
GOVERNMENTAL		
27	Federal	\$ 2,511,422,000
10	State	\$ 2,454,500
5	Regional	\$ 11,660,500
122	Local	\$ 197,693,600
164	Total Governmental Value	\$ 2,723,230,600
NON-GOVERNMENTAL		
80	Religious	\$ 57,769,300
14	Charitable	\$ 2,823,600
3	Educational	\$ 65,254,800
32	All Others	\$ 8,250,200
129	Total Non-Governmental Value	\$ 134,097,900
293	Total Exempt Value	\$ 2,857,328,500

Exemptions by Designation

Between 1971 and 2003 certain national, regional and local non-profit organizations that did not fall into the state exemption classifications were designated for exemption by the General Assembly. The Flowerdew Hundred Foundation was designated in 1987 although they nor any other national or regional designated entity currently own any real estate in Prince George County. Since 2003 the designation process has been conducted at the local level and no organizations have been designated by the Prince George County Board of Supervisors.



Flowerdew Hundred Windmill – Before 2010

County-Owned Property

The following list itemizes 115 parcels owned by Prince George County. The total assessed value of all 115 parcels is \$186,597,700. County owned properties include real estate titled to the County of Prince George and Prince George County School Board.

PARCEL	ADDRESS	ACRES	ASSESSMENT
05A03050150		0.55	\$ 46,000
05A03050160		0.32	\$ 46,000
05A03050170		0.28	\$ 46,000
05A04070010		0.85	\$ 46,000
05A04070020	11150 BEAVER CASTLE RD	0.77	\$ 65,300
05A04080100		0.39	\$ 39,300
05A0703008A	1209 LEMONWOOD	0.80	\$ 41,400
05A081800A0		2.71	\$ 39,300
05A081800B0		3.10	\$ 5,900
05B010000A0		1.65	\$ 7,000
120070000A0	5400 MIDDLE RD	68.98	\$ 190,400
120070000A3	5400 MIDDLE RD	2.06	\$ 29,600
120070000A4	5400 MIDDLE RD	1.94	\$ 21,300
1200A00003K		0.06	\$ 3,800
1200A00007C	4225 JEFFERSON PARK	1.01	\$ 1,036,100
1200A000140		8.22	\$ 141,400
1200A000150	4021 LONDON RD	0.95	\$ 25,700
13A020G003A		0.57	\$ 4,000
13A020H005A		0.59	\$ 4,100
13A020J001A		0.05	\$ 6,200
13D020F0020		0.52	\$ 48,100
13J010000B0	7617 SUGAR RUN	0.08	\$ 7,800
1500A000180	11593 TAR BAY	2.60	\$ 47,800
1500A000230	11800 MOODY	5.71	\$ 1,225,000
15B01030100	2715 BICORS DR	0.42	\$ 65,900
15B02010100		0.40	\$ 50,100
15B0201010A		0.67	\$ 49,600
15B0201011B		0.72	\$ 49,600
15B02010120		0.55	\$ 49,600
15B02010130		0.55	\$ 49,600
15B02010140		0.12	\$ 5,600
15B030C0070	2512 LIVERMAN DR	0.73	\$ 50,100
220030000D1	800 FOLAR TRL	65.07	\$ 520,600
2300A00013B		10.00	\$ 155,500
2300A00016E	5090 JEFFERSON PARK	0.49	\$ 60,400
2300A00032A		0.59	\$ 20,300
2300A00041C	6310 SAWMILL RD	2.21	\$ 341,300

PARCEL	ADDRESS	ACRES	ASSESSMENT
2300A00087H		0.07	\$ 2,700
23B050000A0		2.69	\$ 7,400
23B060000B0		0.59	\$ 30,100
23E010000B0		0.90	\$ 129,000
23E020000C0		0.78	\$ 38,900
23G010000B0	7553 WOODS RIDGE	3.60	\$ 93,800
240070000C0		0.02	\$ 3,200
2400A000110	6000 SCOTT MEMORIAL PARK RD	290.97	\$ 1,840,300
2400A00011A	6300 LAUREL SPRING RD	16.16	\$ 15,983,200
2400A000120	6700 COURTHOUSE	19.50	\$ 4,540,400
2400A00012A	6600 COURTHOUSE	14.19	\$ 21,679,700
2400A000130	6400 COURTHOUSE	4.34	\$ 3,700,400
2400A00013A	6410 COURTS	2.07	\$ 554,900
2400A000140	6400 COURTHOUSE	3.75	\$ 8,544,500
2400A00051A		0.02	\$ 200
2400A00099G		0.05	\$ 93,200
2500A000740	11106 OLD STAGE RD	71.16	\$ 14,268,900
2800A00018A	17300 JAMES RIVER	1.07	\$ 579,700
2900A000210	18701 JAMES RIVER	4.10	\$ 581,900
3400300001A		16.69	\$ 123,700
3400300001E	9005 WELLS STATION RD	0.33	\$ 1,344,700
3400300001F		3.63	\$ 58,000
3400A000080	4101 COURTHOUSE RD	16.00	\$ 4,352,500
3400A00016F		3.10	\$ 59,800
3400A00062F		4.01	\$ 100
3400A00110B	5720 COUNTY DR	1.67	\$ 22,200
3400A00110C		0.76	\$ 12,500
3400A00110D		0.11	\$ 127,600
3400A001320		56.90	\$ 845,600
3400A001330		1.91	\$ 61,300
3400A001460		23.70	\$ 375,200
3400A00146A		4.33	\$ 47,000
3400A00146H	5900 HARDWARE	0.23	\$ 205,200
34A040A011A	5315 BICKINGS LN	0.42	\$ 62,000
3500A000010		14.81	\$ 231,500
3500A000290	7801 LAUREL SPRING RD	51.40	\$ 30,427,800
3500A000300	7800 LAUREL SPRING RD	22.45	\$ 19,287,400
3500A000420		3.80	\$ 8,000
3500A000460		175.00	\$ 927,000
3500A000470		20.12	\$ 76,600

PARCEL	ADDRESS	ACRES	ASSESSMENT
35A010000E0		1.00	\$ 14,900
35A010000F0		5.09	\$ 10,000
3600A000340		1.04	\$ 42,400
4300A00011C	11197 SOUTH CRATER	0.19	\$ 185,000
4300A000210		18.44	\$ 92,000
4300A000220	3100 UNION BRANCH RD	49.63	\$ 463,000
4300A00034D		0.84	\$ 53,000
430220000D1	11300 SOUTH CRATER	1.00	\$ 233,700
430220000D2	11304 S CRATER	1.28	\$ 66,600
43C040000A0		1.15	\$ 4,400
43C040000B0		1.69	\$ 48,300
43C060A0130		0.55	\$ 48,300
43E010I0010		0.91	\$ 44,600
43E010I0020		1.07	\$ 44,600
43E010I0030		0.51	\$ 44,600
43E010I0110		1.01	\$ 44,600
43G010000A0		2.65	\$ 48,300
43G010000B0		0.17	\$ 12,100
43G010C0070		0.31	\$ 88,400
43G020000A0		4.63	\$ 38,200
4400A000270	13400 PRINCE GEORGE	9.72	\$ 7,588,700
4400A00028B		5.69	\$ 74,600
44B010B0040		1.23	\$ 48,300
44B010B0050	4507 WOODSTOCK RD	1.15	\$ 48,300
44B010B0060		0.64	\$ 48,300
44B010B0190		2.31	\$ 48,300
44B020M00A0		0.82	\$ 42,500
45002000020	11455 PRINCE GEORGE	75.05	\$ 29,193,000
450040000A4	8391 COUNTY	4.00	\$ 1,044,100
450060000B0		0.55	\$ 100
4500A000080		1.07	\$ 59,600
4500A00013A	10800 PRINCE GEORGE	1.60	\$ 328,800
4600A000580	12900 EAST QUAKER RD	20.42	\$ 7,128,000
46A0A000370		1.59	\$ 9,500
46A0A00037C	9918 GOLF COURSE DR	0.72	\$ 183,100
46A0A000700	10000 COUNTY DR	2.78	\$ 1,059,300
5200A00026A	14307 PRINCE GEORGE	31.89	\$ 352,700
620010000C2	16101 HALLIGAN PARK	0.72	\$ 214,000
6200A000140	19806 HALIFAX	8.37	\$ 1,529,700
115 PARCELS	TOTAL	1308.16	\$ 186,597,700

Land Use Assessments

The Land Use Assessment Program is a tax deferral program enabled by the Virginia Code and established in the 1970s to encourage the preservation of qualifying agricultural, horticultural, forestry and open space uses. The Prince George County program extends tax deferrals to properties with qualifying agricultural, forestal, horticultural and open space uses. When properties cease to qualify for the program, due to lack of production, a rezoning or subdivision of the property, the deferred taxes are collected for the current year and the previous five years. The Land Use Assessment Program is very popular in rural and suburban localities throughout Virginia. Prince George County has 1,345 parcels participating in the program and they constitute 93,316 acres, or fifty-two percent of the land area of the County. Deferred assessments total \$203,666,800 or \$1,369,456 in tax revenue. The Land Use Assessment Program is administered by County Assessor Brian Gordineer, Senior Real Estate Appraiser, Theresa Born, Real Estate Technician Tiffany Lemons and part-time Real Estate Technician Janet Schwalm.

LAND USE RATES	(per acre)	FY2024	FY2023	FY2022	FY2021	FY2020
AGRICULTURAL	Crop	\$ 1,450	\$ 1,340	\$ 1,740	\$ 1,880	\$ 1,860
AGRICULTURAL	Pasture	\$ 430	\$ 400	\$ 520	\$ 560	\$ 590
AGRICULTURAL	Non-Productive	\$ 100	\$ 100	\$ 100	\$ 170	\$ 170
HORTICULTURAL	1	\$ 1,187	\$ 1,100	\$ 1,100	\$ 1,400	\$ 1,760
HORTICULTURAL	2	\$ 897	\$ 830	\$ 830	\$ 1,060	\$ 1,330
HORTICULTURAL	Non-Productive	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
FOREST	Excellent	\$ 769	\$ 730	\$ 720	\$ 780	\$ 770
FOREST	Good	\$ 627	\$ 600	\$ 580	\$ 640	\$ 630
FOREST	Fair	\$ 452	\$ 430	\$ 420	\$ 470	\$ 460
FOREST	Non-Productive	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
OPEN SPACE		\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400

Conservation Easements

The properties listed below are restricted by perpetual conservation easements and are assessed using the land use assessment rates.

Parcel	Property Address	Acres	Easement Holder	Granted
1400A000960	Deep Bottom Rd.	11	Virginia Outdoors Foundation	4/6/2010
1400A000970	Deep Bottom Rd.	43.4	Virginia Outdoors Foundation	4/6/2010
1400A000980	Deep Bottom Rd.	41.5	Virginia Outdoors Foundation	4/6/2010
1400A001060	Ruffin Rd.	100	Virginia Outdoors Foundation	4/6/2010
1400A001070	James River Dr.	125.51	Virginia Outdoors Foundation	4/6/2010
1400A001090	James River Dr.	137.34	Virginia Outdoors Foundation	4/6/2010
1500A000950	Coggins Point Rd.	315.15	Virginia Outdoors Foundation	12/27/2006
15013000010	Coggins Point Rd.	66.1	Virginia Outdoors Foundation	12/27/2006
15014000010	Coggins Point Rd.	15	Virginia Outdoors Foundation	12/27/2006
15015000260	Baywood Dr.	84.98	Virginia Outdoors Foundation	12/27/2006
1900A00003A	Upper Brandon Rd.	22.802	Virginia Outdoors Foundation	12/27/2006
1900A000050	Willow Hill Rd.	253.37	Virginia Outdoors Foundation	12/1/2009
19002000010	Willow Hill Rd.	61.4	Virginia Outdoors Foundation	11/25/2008
190040000C0	2411 Upper Brandon Rd.	1487.7	The Nature Conservancy & American Farmland Trust	3/14/1994
190040000D0	2300 Upper Brandon	245.76	The Nature Conservancy & American Farmland Trust	3/14/1994
2400A000300	Courthouse Rd.	37.374	The Ever Green Team	9/25/2020
250020000D0	Lily Ln.	133.91	Virginia Outdoors Foundation	11/7/2018
2600A00004A	Halcyon Way	0.379	Virginia Outdoors Foundation	11/7/2018
2600A000010	12275 Lily Ln.	275.62	Virginia Outdoors Foundation	11/7/2018
2600A00005A	Halcyon Way	5.95	Virginia Outdoors Foundation	11/7/2018
2600A000470	4900 Heritage Rd	82.34	Virginia Outdoors Foundation	11/7/2018
2600A000480	Heritage Rd.	13.2	Virginia Outdoors Foundation	11/7/2018
29001000010	Willow Hill Rd	130.68	Virginia Department of Forestry	10/7/2011
38019000020	Lacebark Ln.	14.78	Virginia Department of Forestry	12/13/2017
38019000030	Lacebark Ln.	22.2	Virginia Department of Forestry	12/13/2017
38019000040	Loblolly Ln.	14.67	Virginia Department of Forestry	12/13/2017
38019000050	Loblolly Ln.	14.52	Virginia Department of Forestry	12/13/2017
38019000060	Loblolly Ln.	31.02	Virginia Department of Forestry	12/13/2017
38019000070	Loblolly Ln.	31.03	Virginia Department of Forestry	12/13/2017
38019000080	Loblolly Ln.	28.44	Virginia Department of Forestry	12/13/2017
4300A000430	11917 Chadwick Ln	1	Ever Green Team	1/26/2023
4300A000440	12014 South Crater Rd	73.82	Ever Green Team	1/26/2023
4300A000470	12312 Gravelbrook Rd	15.749	Ever Green Team	1/26/2023
4300A000500	Gravelbrook Rd.	9	Ever Green Team	1/26/2023
430080000A0	Gravelbrook Rd.	3.19	Ever Green Team	1/26/2023
430080000B0	Gravelbrook Rd.	0.23	Ever Green Team	1/26/2023
4400A000170	Tavern Rd.	181.93	The Ever Green Team	9/2/2022

Parcel	Property Address	Acres	Easement Holder	Granted
4600A000810	Hitchcock Rd.	266	Virginia Department of Forestry	12/18/2017
4700A000020	Binford Dr.	220	Virginia Department of Forestry	12/18/2017
4700A000050	Binford Dr.	71	Virginia Department of Forestry	12/18/2017
4700A000060	Binford Dr.	100.7	Virginia Department of Forestry	12/18/2017
4700A000070	Hines Rd.	270	Virginia Department of Forestry	12/18/2017
4700A00007A	Hines Rd.	5.0162	Virginia Department of Forestry	12/18/2017
4700A000130	Hines Rd.	98.5	Virginia Department of Forestry	12/18/2017
5200A000010	Prince George Dr.	242.94	The Ever Green Team	9/2/2022
6400A000010	Lone Oak Pkwy.	67	Virginia Department of Forestry	10/7/2011
6400A00001A	Lone Oak Pkwy.	35	Virginia Department of Forestry	10/7/2011
6400A000020	Lone Oak Pkwy.	98.75	Virginia Department of Forestry	10/7/2011
6400A000030	Log Rd.	276.4	Virginia Department of Forestry	10/7/2011
48 Parcels		4605.8	Acres	



The conservation easements on Upper Brandon are held by the Nature Conservancy and American Farmland Trust and were the first conservation easements in Prince George County.

Virginia Historic Landmarks Register, National Register of Historic Places and National Historic Landmarks

The properties listed below have been designated Virginia Historic Landmarks by the Virginia Department of Historic Resources or National Historic Landmarks by the United States Department of the Interior, or added to the National Register of Historic Places by the United States Department of the Interior.

	Acres	Date Listed		
		VLR	NRHP	NHL
Aberdeen	378	2001	2002	
Brandon	18.56	1969	1969	1970
Chester Plantation	1.26	2002	2007	
Church of the Sacred Heart	12.22	2011	2012	
Evergreen	4	1979	1979	
Flowerdew Hundred Plantation	1,400	1975	1975	
Hatch Archaeological Site	15	1989	1989	
Martin's Brandon Church	3	1980	1980	
Merchant's Hope Church	5	1968	1969	
Prince George County Courthouse Historic District	18	2003	2003	
Upper Brandon Plantation	2,138.5	1996		



The Church of the Sacred Heart Parish is the most recent addition to the National Register of Historic Places in Prince George County.

Real Estate Valuation Support

Damage Assessment

The Real Estate Assessor's Office is a partner with other County departments in responding to disasters within Prince George County. The team's specific role is to provide opinions of value associated with damage to real property. County Assessor Brian Gordineer serves as the representative of the department when the Emergency Operations Center is activated. The County Assessor and the Appraisal Team have received FEMA certification from the Emergency Management Institute. The entire Real Estate Assessor's Office serves as the Damage Assessment Team to conduct damage assessment. Large scale disasters, such as hurricanes and tornadoes, may require a quick response of the Damage Assessment Team to provide dollar estimates of damage for state and federal agencies.

Review Activities and Special Research Projects

The Real Estate Assessor's Office regularly participates in the site plan and subdivision review process. Senior Real Estate Appraiser Randy Horne currently oversees the department's review activities. Team members also conduct real estate related research for various County departments.



Real Estate Statistics

Transfers

Maintaining ownership of Prince George County real property and documenting transfers of Prince George County real property are key processes of the Real Estate Assessor’s Office. Real Estate Technician Tiffany Lemons and part-time Real Estate Technician Janet Schwalm coordinate this process with the goal of the Vision computer assisted mass appraisal (CAMA) database being a mirror of the ownership as maintained in the recorded documents of the Clerk of the Court. The transfer data is analyzed by the appraisers and becomes a critical element of the reassessment program.

Sales in Fiscal Year	All Transfers	\$0 Transfers	>%0 Transfers	Fore-closures	Percent Fore-closures of All Transfers	Valid Sales	Percent Valid of All Transfers
2023	1949	810	1139	6	1%	575	30%
2022	1376	681	695	50	4%	436	32%
2021	1170	495	675	61	5%	372	32%
2020	934	374	560	55	6%	343	37%
2019	1126	510	616	35	3%	169	15%



Property Changes

Maintaining property changes of Prince George County real property is another of the key processes of the Real Estate Assessor’s Office. Property changes includes include changes caused by deeds, vacations, easements, right-of-ways, boundary line adjustments, splits, combinations, leaseholds, re-zonings and special use permits. Real Estate Technician Tiffany Lemons and Senior Real Estate Appraiser Randy Horne coordinate this process with the goal of the Vision computer assisted mass appraisal (CAMA) database being a mirror of the real property as maintained in the recorded documents of the Clerk of the Court. In the past year 121 filings of changes in property were analyzed by the appraisers and became a critical element of the reassessment program.

Residential Values

Residential properties represent 87% of the parcels in the Prince George County and 42% of the value of the FY2023 Land Book. The mean (average) overall residential (single-family, condominium and townhouse) value for FY2024 is \$252,570, up 9% from \$232,076 last year. The appraisers will be defining new Assessment Neighborhoods which will allow future analysis to compare changes in single-family residences, as well as townhouses and condominiums.

Fiscal Year	Average Value	Increase Over Prior Year
2024	\$ 252,570	9%
2023	\$ 232,076	15%
2022	\$ 202,319	3%
2021	\$ 196,775	10%
2020	\$ 179,650	6%
2019	\$ 170,035	2%

New Construction Value

The additional value added to the FY2024 Land Book for new construction is part of the \$63.6 million increase in the Land Book which also includes the value of new parcels and the discovery of existing structures previously undocumented. New construction value can sometimes be captured in processing the reassessment. It is also important to remember that the figures below may not relate to the value of building permits for a variety of reasons. Many building permits are for replacement of building features, which does not necessarily result in additional value being added to individual property assessments or the Land Book. The assessment added for this year may be a portion of the total building value, as a partial assessment may have existed for the previous year.

Below is an image of a home in Chappell Creek. New homes from this neighborhood were added to the Land Book for July 1, 2023.



Top Ten Lists

Below are the lists of the top ten real estate taxpayers in Prince George County by assessed value, the number of parcels and the amount of acreage. The top ten lists do not include property owners of tax-exempt real property, such as the Federal government, Commonwealth of Virginia and Prince George County.

TOP TEN OWNERS BY VALUE			
OWNER	ASSESSMENT	PARCELS	ACRES
SL WELL STATION ROAD LLC	\$ 42,750,100	2	880.446
DELHAIZE AMERICA DISTRIBUTION	\$ 41,623,400	2	71.3109
INDEPENDENCE PLACE	\$ 37,700,000	1	13.505
VIRGINIA GATEWAY LOGISTICS	\$ 29,651,400	1	155.4
SUMMIT INVESTMENTS II	\$ 29,603,300	1	157.15
BPP JEFFERSON POINTE LLC	\$ 26,810,000	11	20.83
RP-QUALITY WAY LLC	\$ 25,532,700	2	29.773
RP-SCM PROPERTIES LLC	\$ 25,280,300	1	70
CROSSROADS HOLDINGS LLC	\$ 23,455,100	1	54.43
TIGER HILL HOLDINGS IX LLC	\$ 17,816,100	35	5372.368

TOP TEN OWNERS BY PARCELS			
OWNER	ASSESSMENT	PARCELS	ACRES
LGI HOMES VIRGINIA LLC	\$ 2,550,600	36	18.129
TIGER HILL HOLDINGS IX LLC	\$ 17,816,100	35	5372.368
HUDSON FAMILY HOMES LLC	\$ 3,046,400	23	21.643
D R HORTON INC	\$ 1,456,200	20	22.15
JONES, JAMES R	\$ 2,755,000	18	169.634
CARLON FAMILY LIVING TRUST	\$ 750,300	17	92.303
BL ASSOCIATES II LLC	\$ 15,750,000	15	13.3
DR HORTON INC	\$ 628,700	15	16.91
FULL DRAW PROPERTIES LLC	\$ 3,403,200	14	9.722
WYCHE, LEWIS F JR	\$ 3,002,800	13	21.538

TOP TEN OWNERS BY ACREAGE			
OWNER	ASSESSMENT	PARCELS	ACRES
TIGER HILL HOLDINGS IX LLC	\$ 17,816,100	35	5372.368
VULCAN LANDS INC	\$ 3,629,600	2	943.39
VIRGINIA ELECTRIC & POWER CO	\$ 1,518,600	1	894
SL WELL STATION ROAD LLC	\$ 42,750,100	2	880.446
MATTOX, JOHN ROBERT	\$ 1,997,200	7	621.434
BERBERICH, ROBERT L	\$ 288,600	2	483.85
OAKLEY, JEFFREY S	\$ 1,417,600	10	416.866
KITCHEN, ANNE T	\$ 615,000	4	350.38
WOOLDRIDGE, THOMAS L &	\$ 742,800	2	325.0047
BOWLES, JAMES A	\$ 966,400	2	306.496

Statement of Assessed Value for Railroads and Interstate Pipeline Transmission Companies

As provided by the Department of Taxation for FY2023 – Not included in Land Book

Railroad or Interstate Pipeline	Total Assessed Excluding Land	Land and Non-Carrier Property	Auto and Trucks	Total Assessed Value
Columbia Gas Transmission LLC	\$ 51,126,659	\$ 148,100	\$ 315,049	\$ 51,589,808
Eastern Gas Transmission & Storage	\$ 17,309	\$ -	\$ -	\$ 17,309
CSX Transportation Inc.	\$ 1,954,717	\$ -	\$ 56,000	\$ 2,010,717
Norfolk & Western Railway Company	\$ 10,400,626	\$ -	\$ 336,000	\$ 10,736,626
TOTAL	\$ 63,499,311	\$ 148,100	\$ 707,049	\$ 64,354,460

Taxable Values of Public Service Corporations

The Virginia State Corporation Commission

As provided by the Department of Taxation for FY2023 – Not included in Land Book

**STATE CORPORATION COMMISSION
TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS FOR TAX YEAR 2022
SUMMARY SHOWING TOTAL ASSESSED VALUE OF INDIVIDUAL COMPANIES
IN EACH CITY, COUNTY OR TOWN AND DISTRICT**

		Assessed Value Land and Improvements	Assessed Value All Other Property except Vehicles	Assessed Value Automobiles and Trucks	Total Assessed Value
PRINCE GEORGE COUNTY					
ALL DISTRICTS					
AT&T Communications of Virginia, LLC	6000	0	159,173	0	159,173
CBTS Virginia LLC	6886	0	1,180	0	1,180
Cavalier Telephone, LLC	6304	0	101,645	0	101,645
CenturyLink Communications, LLC	6341	0	2,912,415	0	2,912,415
Columbia Gas of Virginia, Inc.	4010	10,896	6,691,836	0	6,702,732
Crown Castle Fiber LLC	6843	0	2,057,958	0	2,057,958
EarthLink Business, LLC	6913	0	2,066	0	2,066
Lumos Networks Inc.	6039	0	749,236	0	749,236
Lundie Utilities, Incorporated	5270	110,239	34,750	0	144,989
MCI Communications Services, LLC	6072	0	11,423	0	11,423
MCI Metro Access Trans. Services of Va. Inc.	6006	0	16,769	0	16,769
New Cingular Wireless PCS, LLC	6244	3,197,477	1,506,059	0	4,703,536
Old Dominion Utility Services, Inc.	5328	3,133	22,636	0	25,769
PEG Bandwidth VA, LLC	6911	0	82,174	0	82,174
PaeTec Communications of Virginia, LLC	6327	0	101	0	101
Petersburg Cellular Partnership	6094	3,274,243	1,217,528	0	4,491,771
Prince George Electric Cooperative	3085	2,894,000	32,613,418	0	35,507,418
Southside Electric Cooperative	3100	0	164,682	0	164,682
Sprintcom, Inc.	6294	775,853	167,967	0	943,820
T-Mobile USA	6691	266,721	1,505,451	0	1,772,172
Teleport Communications America, LLC	6914	0	37,069	0	37,069
Verizon South Inc.	6045	190,505	932,330	0	1,122,835
Verizon Virginia LLC	6030	51,878	6,292,973	0	6,344,851

Report Date: 9/10/2022

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STATE CORPORATION COMMISSION
TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS FOR TAX YEAR 2022
SUMMARY SHOWING TOTAL ASSESSED VALUE OF INDIVIDUAL COMPANIES
IN EACH CITY, COUNTY OR TOWN AND DISTRICT

		Assessed Value Land and Improvements	Assessed Value All Other Property except Vehicles	Assessed Value Automobiles and Trucks	Total Assessed Value
PRINCE GEORGE COUNTY					
ALL DISTRICTS					
Virginia Electric and Power Company	3105	23,096,507	124,048,986	0	147,145,493
Virginia-American Water Company	5520	0	32,795	0	32,795
Windstream KDL-VA, LLC	6769	366	245,214	0	245,580
Zayo Group, LLC	6900	0	8,720	0	8,720
Total ALL DISTRICTS.....		33,871,818	181,616,554	0	215,488,372
Total PRINCE GEORGE COUNTY.....		33,871,818	181,616,554	0	215,488,372

State Ratio Report

The State Department of Taxation performs an annual ratio study of jurisdictions across the Commonwealth. The 2022 study measured the sales prices of the market value transfers from July 1, 2021 through June 30, 2022 against the July 1, 2021 real estate assessments.

The State Ratio Report provides an objective measure of the quality of the real estate assessments in Prince George County compared to other jurisdictions in the Commonwealth. The theoretically desired level of appraisal is 1.00 or 100 percent, although a level between 0.90 (90 percent) and 1.10 (110 percent) is considered acceptable, as suggested in the International Association of Assessing Officers' Standard on Ratio Studies. The coefficient of dispersion (COD) measures uniformity and is expressed as a percentage of the median and is best when close to 5.

The State Ratio Report looks at fair market sales in the twelve months following the date of assessment. In an appreciating market, the assessment-sales ratio will typically be something less than 100 percent, since the ratio study sales occurring after the assessment date will be for amounts greater than the assessment: For instance, if the July 1 assessment of a property was \$100,000 and it sold the following October for \$110,000 the ratio would be 90.9 percent. Conversely, in a declining market the assessment-sales ratio will typically be more than 100 percent, since the ratio study sales occurring after the assessment date will be for amounts less than the assessment: For instance, if the July 1 assessment was \$100,000 and it sold in October for \$90,000 the ratio would be 111.00 percent.

Fiscal Year	Assessment-Sales Ratio	Coefficient of Dispersion	Sales Sample
2022	80.96%	8.77%	300
2021	93.66%	10.24%	319
2020	91.65%	8.79%	331
2019	93.69%	6.96%	293
2018	92.43%	9.50%	277
2017	97.58%	8.88%	235
2016	96.91%	10.24%	209
2015	100.26%	6.59%	176
2014	97.32%	7.53%	122
2013	99.07%	9.75%	128

