



County of Dinwiddie
Office of the Commissioner of the Revenue

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Lori K. Stevens
Commissioner of the Revenue

To: Board of Supervisors, Dinwiddie County

CC: Kevin Massengill, County Administrator

From: Lori K. Stevens, Commissioner of the Revenue

Date: November 17, 2008

Subject: Proposed Changes to Section 19-2.2, Proration of Property Taxes on
Manufactured Homes

BACKGROUND: In 2008 the Board of Supervisors voted to adopt proration of manufactured homes to be effective the tax year of 2009. This ordinance requires that manufactured homes be prorated on a quarterly basis. Since January 1, 2009, the Commissioner of the Revenue office has processed less than 35 manufactured homes for proration.

The computer program that we use is not designed to prorate on a quarterly basis. In conversation with BAI, it would take special programming resulting in additional costs. The Commissioner of the Revenue office has to set up special supplements for these homes in addition to other personal property supplements because of the quarterly versus twice a year billing. Even in doing this, we have had to pay close attention so that the taxpayer is not over assessed, yet ensure that they are not under assessed. The issue is the same when a credit has to be given.

In doing research with other localities that prorate, no other locality prorates mobile homes on a quarterly basis.

New residents would still be required to notify the Commissioner of the Revenue Office of any manufactured home being moved into the county, and current residents would still need to notify the office of any changes in their statuses.

In summary, this ordinance would reduce the paperwork in the office, be one less requirement on the taxpayer, reduce postage for both the County and the taxpayer, and with a minimal revenue reduction be a positive for all involved.

REQUESTED ACTION: The Commissioner of the Revenue requests that the Board of Supervisors amend section 19-2.2 of the Code of Dinwiddie County to delete the proration of property taxes on manufactured homes.

RESOLUTION: WHEREAS, in accordance with Section 58.1-3521 of the Code of Virginia, 1950, as amended, the Dinwiddie County Board of Supervisors desires to delete the proration of property taxes manufactured homes as hereby requested,

NOW THEREFORE, BE IT ORDAINED BY the Dinwiddie County Board of Supervisors that it does hereby approve the amendments to Section to 19-2.2, Proration of Property Taxes on Manufactured Homes, of the Code of the County of Dinwiddie, Virginia, as presented.