

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3222 of the Code of Virginia, relating to the abatement of levies*  
3 *on buildings razed, destroyed, or damaged by fortuitous happenings.*

4 [H 408]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3222 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3222. Abatement of levies on buildings razed, destroyed or damaged by fortuitous happenings.

9 The governing body of any county or city may provide for the abatement of levies on buildings  
10 which are (i) razed, or (ii) destroyed or damaged by a fortuitous happening beyond the control of the  
11 owner. In any county or city wherein assessments are made as provided in § 58.1-3292 or § 58.1-3292.1,  
12 the governing body shall so provide. No such abatement, however, shall be allowed if the destruction or  
13 damage to such building shall decrease the value thereof by less than \$500. Also, no such abatement  
14 shall be allowed ~~if such~~ *unless the* destruction or damage ~~shall be repaired~~ *renders the building unfit for*  
15 *use and occupancy for thirty days or more* during the ~~same~~ calendar year ~~in which it occurred~~. The tax  
16 on such razed, destroyed or damaged building is computed according to the ratio which the portion of  
17 the year the building was fit for use, occupancy and enjoyment bears to the entire year. Application for  
18 such abatement shall be made by or on behalf of the owner of the building within six months of the  
19 date on which the building was razed, destroyed or damaged.

20 **2. That an emergency exists and this act is in force from its passage.**

ENROLLED

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