

VIRGINIA ACTS OF ASSEMBLY -- 2001 SESSION

CHAPTER 449

An Act to amend and reenact § 58.1-3257 of the Code of Virginia, relating to the time in which real estate tax assessments must be completed.

[H 1830]

Approved March 20, 2001

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3257 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3257. Completion of work; extensions.

A. *Except as provided in subsection B, in every city and county the person or officers making such reassessment shall complete the same and comply with the provisions of § 58.1-3300 not later than December 31 of the year of such reassessment. But the circuit court in such city or county may for good cause, extend the time for completing such reassessment and complying with such section for a period not exceeding three months from December 31 of the year of such reassessment.*

B. *In any county having a population of at least 63,200 but not more than 63,500, as determined by the 1990 United States Census, the person or officers making such reassessment shall complete the same and comply with the provisions of § 58.1-3300 not later than three months after December 31 of the year of such reassessment.*