

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 27-23.1 of the Code of Virginia, relating to establishment of fire or*  
3 *rescue zones.*

4 [H 2087]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 27-23.1 of the Code of Virginia is amended and reenacted as follows:**

8 § 27-23.1. Establishment of fire or rescue zones or districts; tax levies.

9 The governing bodies of the several cities or counties of this Commonwealth may create and  
10 establish, by designation on a map of the city or county showing current, official parcel boundaries, or  
11 by any other description which is legally sufficient for the conveyance of property or the creation of  
12 parcels, fire or rescue zones or districts in such cities or counties, within which may be located and  
13 established one or more fire departments and/or rescue squads, to be equipped with apparatus for  
14 fighting fires and protecting property and human life within such zones or districts from loss or damage  
15 by fire, illness or injury.

16 In the event of the creation of such zones or districts in any city or county, the city or county  
17 governing body may acquire, in the name of the city or county, real or personal property to be devoted  
18 to the uses aforesaid, and shall prescribe rules and regulations for the proper management, control and  
19 conduct thereof. Such governing body shall also have authority to contract with, or secure the services  
20 of, any individual corporation, organization or municipal corporation, or any volunteer fire fighters for  
21 such fire or rescue protection as may be required.

22 To raise funds for the purposes aforesaid, the governing body of any city or county in which such  
23 zones or districts are established may levy annually a tax on the assessed value of all property real and  
24 personal within such zones or districts, subject to local taxation, which tax shall be extended and  
25 collected as other city or county taxes are extended and collected. *However, any property located in any*  
26 *county with a population between 54,600 and 55,600 according to the 1990 United States Census that*  
27 *has qualified for an agricultural or forestal use-value assessment pursuant to Article 4 (§ 58.1-3229 et*  
28 *seq.) of Chapter 32 of Title 58.1 may not be included within such a zone or district and may not be*  
29 *subject to such tax.* In any city or county having a population between 25,000 and 25,500, the maximum  
30 rate of tax under this section shall be ~~30¢~~ *on the \$0.30 on* \$100 of assessed value.

31 The amount realized from such levy shall be kept separate from all other moneys of the city or  
32 county and shall be applied to no other purpose than the maintenance and operation of the fire  
33 departments and rescue squads established under the provisions of this section.

ENROLLED

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