

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding in Article 3 of Chapter 32 of Title 58.1 a section*  
3 *numbered 58.1-3221.1, relating to classification of real estate for tax rate purposes.*

4 [H 2663]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**

7 **1. That the Code of Virginia is amended by adding in Article 3 of Chapter 32 of Title 58.1 a**  
8 **section numbered 58.1-3221.1 as follows:**

9 Article 3.

10 Other Exemptions, Credits, Partial Abatement, Apportionments, *Classifications.*11 § 58.1-3221.1. *Classification of land and improvements for tax purposes.*

12 *A. Improvements to real property in any city having a population of no less than 19,500 and no*  
13 *greater than 21,500 as determined using the 1990 United States Census are declared to be a separate*  
14 *class of property and shall constitute a separate classification from the land on which they are located*  
15 *for local taxation of real property.*

16 *B. The governing body of any city having a population of no less than 19,500 and no greater than*  
17 *21,500 as determined using the 1990 United States Census may levy a tax on the property enumerated*  
18 *in subsection A at a different rate than the tax imposed upon the land on which it is located, provided*  
19 *that the rate of tax on the property described in subsection A shall not be zero and shall not exceed the*  
20 *rate of tax on the land on which it is located.*

21 *C. Nothing in this section shall be construed to permit the commissioner of the revenue to alter in*  
22 *any way his valuation of real property covered by this section.*

REENROLLED

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