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SENATE BILL NO. 1065

Offered January 10, 2001

Prefiled January 10, 2001

A BILL to amend and reenact § 58.1-3260 of the Code of Virginia, relating to real estate taxes.

Patron—Quayle

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:**1. That § 58.1-3260 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-3260. Acts authorizing, in certain cities and counties, provision for the annual general reassessment of real estate and equalization of assessments, by continuing assessors, conferring upon assessors certain duties of commissioners of the revenue, etc.

The following acts are continued in effect:

1. Chapter 261 of the Acts of Assembly of 1936, approved March 25, 1936, as amended by Chapter 64 of the Acts of Assembly of 1938, approved March 4, 1938, Chapter 234 of the Acts of Assembly of 1942, approved March 14, 1942, Chapter 422 of the Acts of Assembly of 1950, and Chapter 339 of the Acts of Assembly of 1958, authorizing provision for the annual general reassessment of real estate and the election of assessors in cities of more than 175,000; transferring to the assessors in such cities the duties in regard to the assessment of real estate formerly devolved upon the commissioners of the revenue; repealing all provisions of law relating to the equalization of real estate assessments insofar as they applied to such cities; and relating to other connected matters. *Notwithstanding that Chapter 339 of the Acts of Assembly of 1958 is continued in effect or any other law, the time period in which a person aggrieved by a real estate assessment made by an assessor or board of review or other assessing officer or body for a city with a population of more than 175,000 shall apply for relief of such assessment shall be determined in accordance with § 58.1-3984, and not § 3 of Chapter 339 or any amendments thereto.*

2. Chapter 29 of the Acts of Assembly of 1947, approved January 29, 1947, authorizing provision for the annual general reassessment of real estate, the appointment of assessors, and the appointment of boards of review, in cities of not less than 125,000 nor more than 190,000; conferring on such boards of review the powers exercised by boards of equalization; and relating to other connected matters.

3. Chapter 211 of the Acts of Assembly of 1944, amended by Chapter 167 of the Acts of Assembly of 1946 (Repealed by Acts of Assembly of 1952, Chapter 636).

4. Chapter 65 of the Acts of Assembly of 1944, approved February 26, 1944, as amended by Chapter 80 of the Acts of Assembly of 1954, and Chapter 624 of the Acts of Assembly of 1968, authorizing, in cities of not less than 40,000 nor more than 50,000, provision for the general reassessment of real estate and equalization of assessments every 1, 2, 3 or 4 years, and the appointment of assessors to perform these duties; conferring on the assessors certain duties formerly imposed upon commissioners of the revenue; and relating to other connected matters.

5. Chapter 17 of the Acts of Assembly of 1947, approved January 29, 1947, as amended by Chapter 29 of the Acts of Assembly of 1952, Ex. Sess., authorizing, in cities having a population of not less than 30,000 nor more than 31,000, provision for the annual general reassessment of real estate and equalization of assessments, and the appointment of assessors to perform these duties; conferring on the assessors certain duties formerly imposed upon commissioners of the revenue; and relating to other connected matters.

6. Chapter 146 of the Acts of Assembly of 1942, approved March 9, 1942, authorizing, in any city adjoining a county having a density of more than 1,000 per square mile, provision for the annual general reassessment of real estate and equalization of assessments, and the appointment of assessors to perform these duties; conferring on the assessors certain duties formerly imposed upon commissioners of the revenue; and relating to other connected matters.

7. Chapter 189 of the Acts of Assembly of 1946, approved March 15, 1946, as amended by Chapter 325 of the Acts of Assembly of 1950, authorizing, in any county adjoining a county having a population density of 1,000 or more per square mile, provision for the annual general reassessment of real estate and equalization of assessments, and the appointment of assessors to perform these duties; conferring on the assessors certain duties formerly imposed upon commissioners of the revenue; and relating to other connected matters.

8. Chapter 237 of the Acts of Assembly of 1942, amended by Chapter 44 of the Acts of Assembly of 1946 and Chapter 59 of the Acts of Assembly of 1948.

9. Chapter 345 of the Acts of Assembly of 1942, approved March 31, 1942, authorizing, in any

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59 county adjoining a city of more than 190,000, and any county with an area of less than seventy square
60 miles of highland, provision for the annual general reassessment of real estate and the equalization of
61 assessments, and the appointment of assessors to perform such duties; conferring upon the assessors
62 certain duties imposed by general law on commissioners of the revenue; and relating to other connected
63 matters.

64 10. Chapter 237 of the Acts of Assembly of 1946, approved March 25, 1946, authorizing, in counties
65 having an area of more than 135 square miles but less than 152 square miles, and a population of more
66 than 4,000 but less than 8,000, provision for boards for the annual general reassessment of real estate
67 and equalization of assessments; conferring on the assessors certain duties imposed by general law upon
68 commissioners of the revenue; and relating to other connected matters.

69 11. Chapter 85 of the Acts of Assembly of 1948, approved March 3, 1948, codified in Michie
70 Supplement 1948 as Tax Code § 348b, as amended by Chapter 266 of the Acts of Assembly of 1952,
71 providing, in counties of not more than 30,000 adjoining cities of not less than 100,000 and not more
72 than 150,000, for continuing boards of assessors to meet annually and perform the duties imposed upon
73 boards of assessors of real estate assessments by general law, and relating to other connected matters, is
74 incorporated in this Code by this reference.