VIRGINIA ACTS OF ASSEMBLY -- 2004 SESSION

CHAPTER 576

An Act to amend and reenact § 58.1-3274 of the Code of Virginia, relating to permitting Powhatan County to establish its own real estate assessment department, or a joint department with a contiguous jurisdiction, and to have that department conduct annual or biennial assessments of real estate.

Approved April 12, 2004

Be it enacted by the General Assembly of Virginia: 1. That § 58.1-3274 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3274. Establishment of department of real estate assessment; joint departments.

A. Notwithstanding any other provision of law, Goochland, *Powhatan*, James City and Accomack Counties may, by resolution duly adopted, establish departments of real estate assessment. Any such department shall assess all real estate within such county on an annual or biennial basis as authorized by § 58.1-3270, and transfer such assessment to the commissioner of the revenue of such county. Prior to transferring the final assessment to the commissioner of the revenue, the department shall give any real property owner whose property has been assessed an opportunity to be heard.

The department shall consist of such members as the governing body of such county shall deem necessary.

The compensation and terms of office of department members shall be fixed by the governing body.

B. Upon establishment of a department of real estate assessment, James City County and Powhatan Counties may, by resolution duly adopted, enter into an agreement with any contiguous county or city for the establishment of a joint department of real estate assessment. The joint department shall assess all real estate within such localities on an annual or biennial basis and transfer such assessment to the commissioner of the revenue pursuant to subsection A of this section. The membership, compensation, terms of office and office expenses of such members of the joint department shall be fixed by agreement by the governing body of James City County or Powhatan County and such county or city with which it may establish a joint department of real estate assessment.

[H 1461]