

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding in Article 4 of Chapter 39 of Title 58.1 a section*  
3 *numbered 58.1-3975, relating to nonjudicial sales of tax delinquent real property.*

4  
5 Approved

[H 925]

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

7 **1. That the Code of Virginia is amended by adding in Article 4 of Chapter 39 of Title 58.1 a**  
8 **section numbered 58.1-3975 as follows:**

9 *§ 58.1-3975. Nonjudicial sale of tax delinquent real properties of minimal size and value.*

10 *Notwithstanding any other provision of this title, the treasurer or other officer responsible for*  
11 *collecting taxes may sell, at public auction, any unimproved parcel of real property that is assessed at*  
12 *less than \$10,000, provided that the taxes on such parcel are delinquent on December 31 following the*  
13 *fifth anniversary of the date on which such taxes have become due, and either such parcel (i) measures*  
14 *less than 4,000 square feet (.0918 acres), or (ii) is determined to be unsuitable for building due to the*  
15 *size, shape, zoning or soils of the parcel by the locality's zoning administrator. For purposes of*  
16 *determining the area of any parcel, the area or acreage found in the locality's land book shall be*  
17 *determinative.*

18 *Prior to conducting such sale the treasurer or other officer responsible for collecting taxes shall*  
19 *send notice by certified or registered mail to the record owner or owners of such property and anyone*  
20 *appearing to have an interest in the property at their last known address as contained in the records of*  
21 *the treasurer or other officer responsible for collecting taxes and shall post notice of such sale at the*  
22 *property location, if such property has frontage on any public or private street, and at the circuit*  
23 *courthouse of the locality at least 30 days prior to such sale. The treasurer or other officer responsible*  
24 *for collecting taxes shall also cause a notice of sale to be published in the legal classified section of a*  
25 *newspaper of general circulation at least seven days but no more than 21 days prior to the sale. The*  
26 *pro rata costs of publication and mailing shall become a part of the tax and shall be collected if*  
27 *payment is made by the owner in redemption of such real property. The treasurer or other officer*  
28 *responsible for collecting taxes may advertise and sell multiple parcels at the same time and place*  
29 *pursuant to one notice of sale. The treasurer or other officer responsible for collecting taxes may enter*  
30 *into an agreement with the owner of such parcel for payment over time, not to exceed 12 months. The*  
31 *owner of any property listed may redeem it at any time prior to the date of the sale by paying all*  
32 *accumulated taxes, penalties, interest and costs thereon, including the pro rata costs of publication and*  
33 *mailing. Partial payment of delinquent taxes, penalties, interest or costs shall be insufficient to redeem*  
34 *the property, and shall not operate to suspend, invalidate or nullify any sale brought pursuant to this*  
35 *section.*

ENROLLED

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