

# VIRGINIA ACTS OF ASSEMBLY -- 2007 SESSION

## CHAPTER 240

*An Act to amend and reenact § 6.06 of Chapter 167 of the Acts of Assembly of 1979, which provided a charter for the City of Hampton, relating to real estate assessment department.*

[S 1018]

Approved March 12, 2007

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

**1. That § 6.06 of Chapter 167 of the Acts of Assembly of 1979 is amended and reenacted as follows:**

§ 6.06. Real estate assessment department; office of assessor of real estate; board of review of real estate assessments; real estate assessment and reassessment generally.

The city council may, in lieu of the method now prescribed by law, provide by ordinance for the annual assessment and reassessment and equalization of assessments of real estate for local taxation. To that end there may be established a city real estate assessment department to be known as the "office of the assessor of real estate" and the city manager shall appoint the head of such department and such department shall assess all such real estate for taxation and equalize such assessments. The budget for the city real estate assessment department shall be as provided by the city council.

All duties imposed and all powers conferred by law on the commissioner of the revenue with respect to the assessment of real estate, including but not limited to the preparation of the land book, shall be transferred to the assessment department established as herein provided. In the preparation of the tax bills, the assessment department and the city treasurer, respectively, may avail themselves of the services of the data processing department of the city.

All real estate shall be assessed at its fair market value as of January one of each year, and taxes for each year on such real estate shall be extended on the basis of the last assessment made prior to such year, subject to such changes as may have been lawfully made.

There shall be established a board of review of real estate assessments composed of five members to which review or appeal of real estate assessments may be made as a matter of right. The members of such board of review shall be appointed by the city council for terms of four years, provided that the council may appoint or reappoint members for lesser terms in order that the term of one member of the board shall expire each year. All members of such board shall be residents of ~~and own real property within~~ the city. Such members shall receive such compensation for their services as shall be provided by ordinance and the members of such board shall be removable by the council, after fifteen days' written notice to any such member and a hearing, if demanded, by such member, for malfeasance, misfeasance or nonfeasance in office. All vacancies shall be filled by the council for the unexpired term. The board of review shall have and may exercise the power to revise, correct and amend any and all assessments of real estate made by the assessment department. Such board shall have all the powers conferred upon boards of equalization by §§ 58-903 to 58-912, both inclusive, of the Code of Virginia. Notwithstanding any such provision of law, the board of review may adopt rules and regulations of procedure pertaining to requests for review or appeal. The board shall elect one of its members as chairman and a secretary, who need not be a member of the board, and may employ necessary clerical or other personnel, subject to appropriation made by the city council in accordance with this charter. All such proceedings shall be in public session and no decision shall be made unless and until such board shall have heard a report on such assessment from the real estate assessment department. Any person, including the city real estate assessment department, aggrieved by any assessment made by the board of review may apply for relief to the courts in the manner provided by §§ 58-1145 to 58-1151, both inclusive, of the Code of Virginia.

Nothing contained herein shall be construed as authorizing the assessment of property required to be assessed by the State Corporation Commission by the Constitution of Virginia. The members of the present board shall continue to serve their appointed terms.