

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding a section numbered 58.1-3221.2, relating to*
3 *classification of real property for tax purposes.*

4 [H 2618]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That the Code of Virginia is amended by adding a section numbered 58.1-3221.2 as follows:**8 *§ 58.1-3221.2. Classification of certain energy-efficient buildings for tax purposes.*

9 *Energy-efficient buildings, not including the real estate or land on which they are located, are*
10 *hereby declared to be a separate class of property and shall constitute a classification for local taxation*
11 *separate from other classifications of real property. The governing body of any county, city, or town*
12 *may, by ordinance, levy a tax on the value of such buildings at a different rate from that of tax levied*
13 *on other real property. The rate of tax imposed by any county, city, or town on such buildings shall not*
14 *exceed that applicable to the general class of real property.*

15 *For purposes of this section, an energy-efficient building is any building that exceeds the energy*
16 *efficiency standards prescribed in the Virginia Uniform Statewide Building Code by 30 percent.*
17 *Energy-efficient building certification shall be determined by any qualified licensed engineer or*
18 *contractor who is not related to the taxpayer and who shall certify to the taxpayer that he or she has*
19 *qualifications to provide the certification.*

ENROLLED

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