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HOUSE BILL NO. 314

Offered January 9, 2008

Prefiled January 4, 2008

A *BILL to amend and reenact §§ 58.1-3253, 58.1-3258, 58.1-3271, 58.1-3275 and 58.1-3276 of the Code of Virginia and to amend the Code of Virginia by adding sections numbered 58.1-3258.1 and 58.1-3258.2, relating to the Department of Taxation; qualifications of assessors and appraisers.*

Patron—Morgan

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-3253, 58.1-3258, 58.1-3271, 58.1-3275 and 58.1-3276 of the Code of Virginia are amended and reenacted and that the Code of Virginia is amended by adding sections numbered 58.1-3258.1 and 58.1-3258.2 as follows:

§ 58.1-3253. Biennial general reassessments; annual or biennial assessment.

A. Notwithstanding any other provision of law, the governing body of any county or city having at least one full-time real estate appraiser or assessor ~~certified~~ *qualified* by the Tax Commissioner may provide by ordinance for the biennial assessment and equalization of real estate in lieu of the reassessments required under this chapter. Any county or city employing such method shall conduct a new reassessment of all real property biennially, but may complete such reassessment during an entire two-year period, employing the same standards of value for all appraisals made during such period.

B. In lieu of the method now prescribed by law, the governing body of any county or city may, by ordinance duly adopted, provide for the annual assessment and equalization of real estate for local taxation, or the biennial assessment as authorized by subsection A. If so made, all real estate shall thereafter be assessed as of January 1 of each year, except as provided in Chapter 30 of this subtitle.

§ 58.1-3258. Provisions for annual or biennial assessment not repealed; qualifications of supervisors, assessors and appraisers.

A. Nothing contained in this article shall be construed as repealing or amending any provisions of law authorizing or permitting the annual or biennial assessment or reassessment of real estate in cities or counties, except as hereinafter expressly provided.

B. The supervisors, assessors and appraisers conducting ~~all such~~ *assessments who are employees of the locality* shall have the qualifications prescribed by the Department for the particular position held, which shall include such combination of education, training and experience as deemed necessary for the performance of their duties.

C. *The supervisors, assessors and appraisers conducting assessments who have been contracted by the locality to conduct assessments shall hold a valid certification issued by the Department pursuant to § 58.1-3258.1.*

§ 58.1-3258.1. *Certification of supervisors, assessors and appraisers contracted by a locality to perform assessments.*

A. *No supervisor, assessor or appraiser shall contract or offer to contract to perform the assessment or reassessment of real property for any locality unless he holds a valid certification issued by the Department.*

B. *The Department shall establish requirements for the certification of all supervisors, appraisers and personnel contracted by a locality to perform the assessment or reassessment of real property located in the locality. Such requirements shall prescribe qualifications for certification including (i) minimum education, training, and experience and combinations thereof, and (ii) standards of conduct. All supervisors, appraisers, and personnel employed or contracted to perform general assessments shall be required to hold a valid certification issued by the Department.*

C. *The Department may establish requirements for continuing education as a prerequisite to renewal of any certificate issued under this section.*

§ 58.1-3258.2. *Grounds for denial or revocation of certification.*

The Department shall have the power to require remedial education, suspend, revoke, or deny renewal of the certificate of any supervisor, assessor or appraiser who is found to be in violation of the regulations established by the Department pursuant to § 58.1-3258.1.

The Department may suspend, revoke, or deny renewal of an existing certificate, or refuse to issue a certificate, to any supervisor, assessor or appraiser who is shown to have a substantial identity of interest with a supervisor, assessor or appraiser whose certificate has been revoked or not renewed by the Department.

INTRODUCED

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59 § 58.1-3271. Appointment of board of assessors and real estate appraiser or board of equalization in
60 counties and cities.

61 A. In the event the commissioner of revenue, pursuant to the provisions of § 58.1-3270, will not
62 consent to make an annual or biennial assessment and equalization of real estate for local taxation in
63 any county or city, the governing body thereof may appoint a board of real estate assessors consisting of
64 three members, who shall be initially appointed as follows: one for a term of one year, one for a term
65 of two years and one for a term of three years. As the terms of the initial appointees expire, their
66 successors shall be appointed for terms of three years each. The compensation of the members of the
67 board shall be fixed by the governing body, who shall also provide necessary clerical and other
68 assistance to the board. The board shall assess all real estate within the county or city on an annual or
69 biennial basis and transfer such assessment to the commissioner of revenue. Prior to transferring the
70 final assessment to the commissioner of the revenue, the board shall give any real property owner whose
71 property has been assessed an opportunity to be heard.

72 B. The governing body of any such county or city may appoint a real estate appraiser *either (i) an*
73 *employee who qualified by the Department or (ii) an independent contractor who holds a valid*
74 *certification issued by the Department* to perform the actual function of determining value for real estate
75 in the county or city for use by the board of assessors. ~~If such appraiser is certified as a professional~~
76 ~~assessor by the Department he~~ *Such appraiser* may serve in lieu of the board of assessors provided for
77 in subsection A, in which event he shall assess all real estate within the county or city on an annual or
78 biennial basis and transfer such assessment to the commissioner of the revenue. In the event such
79 appraiser is in addition to the board of assessors, he shall assemble information concerning real property
80 in the county or city at the request of such board of real estate assessors and prepare and preserve all
81 records of the board including the minutes of its meetings. The appraiser's compensation shall be fixed
82 by the governing body.

83 § 58.1-3275. By whom reassessment made in cities and counties.

84 Every general reassessment of real estate in a city or county shall be made by (i) a professional
85 assessor appointed by the governing body, ~~certified as who is either an employee~~ qualified by the
86 Department ~~or an independent contractor holding valid certification issued by the Department~~; or (ii) a
87 board of assessors of not fewer than three members, with not more than one member from each district
88 for the election of a member of the governing body within such city or county appointed by the
89 governing body. The assessors shall be designated on or after July 1 in the year immediately preceding
90 the year in which the general reassessment of real estate is required to be made.

91 § 58.1-3276. Qualifications of assessors and appraisers; removal and appointment of substitute.

92 A. Any persons appointed to a board of assessors under the authority of this article shall be
93 freeholders in the county or city for which they serve and shall be appointed by the governing body
94 from the citizens of the county or city. If at any time the governing body is satisfied that any such
95 assessor appointed under this article will not, or from any cause cannot, perform the duties devolved on
96 him, the governing body may wholly supersede him and appoint another in his place. In order to be
97 eligible for appointment, each prospective member of such board may, at the discretion of the
98 Department, be required to attend and participate in the basic course of instruction given by the
99 Department under § 58.1-206.

100 B. All supervisors, appraisers, and personnel employed by the board of assessors to perform the
101 general reassessment shall have the qualifications prescribed by the Department for the particular
102 position held, which shall include such combinations of education, training and experience as are
103 deemed necessary for the performance of their duties. The provisions of this article as to the
104 appointment or removal of such assessors shall apply to any appointments heretofore or hereafter made.

105 C. *All supervisors, assessors and appraisers who have been contracted by the board of assessors to*
106 *perform the general reassessment shall hold a valid certification issued by the Department pursuant to*
107 *§ 58.1-3258.1.*