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**HOUSE BILL NO. 1009**

Offered January 9, 2008

Prefiled January 8, 2008

*A BILL to amend and reenact §§ 58.1-3219, 58.1-3330, and 58.1-3912 of the Code of Virginia, relating to property taxes, assessments, and bills.*

Patrons—Hugo, Albo, Athey, Byron, Frederick, Gear, Gilbert, Griffith, Hamilton, Hogan, Howell, W.J., Janis, Kilgore, Landes, Lingamfelter, Loupassi, Marshall, R.G., Nixon, O'Bannon, Oder, Pogge, Purkey, Saxman, Sherwood and Tata

Referred to Committee on Finance

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

**1. That §§ 58.1-3219, 58.1-3330, and 58.1-3912 of the Code of Virginia are amended and reenacted as follows:**

§ 58.1-3219. Deferral of portion of real estate tax increases.

Any county, city, or town may adopt, by ordinance, a deferral program for real estate taxes *on all real property*, in such amount *and under such terms and conditions* as the ordinance may prescribe, subject to the limitations and conditions of this article. ~~The local governing body shall adopt, by ordinance, the terms and conditions of the program and whether the deferral program shall apply only to real estate owned by and occupied as the sole dwelling of the taxpayer or whether the program shall apply to all property. Each county, city, and town shall offer, by ordinance, to taxpayers a deferral program for real property taxes on all real property owned by and occupied as the primary dwelling of the taxpayer, in such amount and under such terms and conditions as the ordinance may prescribe, subject to the limitations and conditions of this article.~~

§ 58.1-3330. Notice of change in assessment.

A. Whenever in any county, city or town there is a reassessment of real estate, or any change in the assessed value of any real estate, notice shall be given by mail directly to each property owner, as shown by the land books of the county, city or town whose assessment has been changed. Such notice shall be sent by postpaid mail at least fifteen days prior to the date of a hearing to protest such change to the address of the property owner as shown on such land books. The governing body of the county, city or town shall require the officer of such county, city or town charged with the assessment of real estate to send such notices or it shall provide funds or services to the persons making such reassessment so that such persons can send such notices.

B. Every notice shall, among other matters, show the magisterial or other district, if any, in which the real estate is located, the amount and the new and immediately prior appraised value of land, the new and immediately prior appraised value of improvements, and the new and immediately prior assessed value of each if different from the appraised value. It shall further set out the time and place at which persons may appear before the officers making such reassessment or change and present objections thereto. In counties that have elected by ordinance to prepare land and personal property books in alphabetical order as authorized by § 58.1-3301 B, such notice may omit reference to districts, as provided herein.

The following requirements shall apply to any notice of change in assessment other than one in which the change arises solely from the construction or addition of new improvements to the real estate. ~~If the tax rate that will apply to the new assessed value has been established, then the~~ The notice shall set out ~~such rate the tax rate that will apply to the new assessed value~~, the total amount of the new tax levy, and the percentage change in the new tax levy from the immediately prior one. ~~If the tax rate that will apply to the new assessed value has not been established, then the notice shall set out the time and place of the next meeting of the local governing body at which public testimony will be accepted on any real estate tax rate changes. If this meeting will be more than 60 days from the date of the reassessment notice, then instead of the date of the meeting, the notice shall include information on when the date of the meeting will be set and where it will be publicized.~~

C. Any person other than the owner who receives such reassessment notice, shall transmit the notice to such owner, at his last known address, immediately on receipt thereof, and shall be liable to such owner in an action at law for liquidated damages in the amount of twenty-five dollars, in the event of a failure to so transmit the notice. Mailing such notice to the last known address of the property owner shall be deemed to satisfy the requirements of this section.

D. Notwithstanding the provisions of this section, if the address of the taxpayer as shown on the tax record is in care of a lender, the lender shall upon request furnish the county, city or town a list of such

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57 property owners, together with their current addresses as they appear on the books of the lender, or the  
58 parties may by agreement permit the lender to forward such notices to the property owner, with the cost  
59 of postage to be paid by the county, city or town.

60 § 58.1-3912. Treasurers to mail certain bills to taxpayers; penalties; electronic transmission.

61 A. The treasurer of every city and county shall, as soon as reasonably possible in each year, but not  
62 later than 14 days prior to the due date of the taxes, send or cause to be sent by United States mail to  
63 each taxpayer assessed with taxes and levies for that year a bill or bills setting forth the amounts due.  
64 The treasurer may elect not to send a bill amounting to \$20 or less as shown by an assessment book in  
65 such treasurer's office. The treasurer may employ the services of a mailing service or other vendor for  
66 fulfilling the requirements of this section. The failure of any such treasurer to comply with this section  
67 shall be a Class 4 misdemeanor. Such treasurer shall be deemed in compliance with this section as to  
68 any taxes due on real estate if, upon certification by the obligee of any note or other evidence of debt  
69 secured by a mortgage or deed of trust on such real estate that an agreement has been made with the  
70 obligor in writing within the mortgage or deed of trust instrument that such arrangements be made, he  
71 mails the bill for such taxes to the obligee thereof. Upon nonpayment of taxes by either the obligee or  
72 obligor, a past-due tax bill will be sent to the taxpayer. No governing body shall publish the name of a  
73 taxpayer in connection with a tax debt for which a bill was not sent, without first sending a notice of  
74 deficiency to his last known address at least two weeks before such publication.

75 B. The governing body of any county, city or town ~~may~~ shall attach to or mail with all real estate  
76 and tangible personal property tax bills, prepared for taxpayers in such locality: (i) information  
77 indicating how the tax rate charged upon such property and revenue derived therefrom is apportioned  
78 among the various services and governmental functions provided by the locality; and (ii) *the tax rate*  
79 *that will apply, the assessed value of the property, the total amount of the new tax levy, the total*  
80 *amount of the prior year's tax levy, and the percentage change in the new tax levy from the prior year's*  
81 *tax levy.*

82 C. Notwithstanding the provisions of subsection A of this section, in any county which has adopted  
83 the urban county executive form of government, and in any county contiguous thereto which has  
84 adopted the county executive form of government, tangible personal property tax bills shall be mailed  
85 not later than 30 days prior to the due date of such taxes.

86 D. Notwithstanding the provisions of subsection A of this section, any county and town, the  
87 governing bodies of which mutually agree, shall be allowed to send, to each taxpayer assessed with  
88 taxes, by United States mail no later than 14 days prior to the due date of the taxes, a single real  
89 property tax bill and a single tangible personal property tax bill.

90 E. Beginning with tax year 2006, in addition to all other information currently appearing on tangible  
91 personal property tax bills, each such bill required to be sent pursuant to subsection A shall state on its  
92 face (i) whether the vehicle is a qualifying vehicle as defined in § 58.1-3523; (ii) a statement indicating  
93 the reduced tangible personal property tax rates applied to qualifying vehicles resulting from the  
94 Commonwealth's reimbursements for tangible personal property tax relief pursuant to § 58.1-3524, and  
95 the locality's tangible personal property tax rate for its general class of tangible personal property,  
96 provided that such statement shall not be required for tax bills in any county, city, or town that will not  
97 receive any reimbursement pursuant to subsection B of § 58.1-3524; (iii) the vehicle's registration  
98 number pursuant to § 46.2-604; (iv) the amount of tangible personal property tax levied on the vehicle;  
99 and (v) if the locality prorates personal property tax pursuant to § 58.1-3516, the number of months for  
100 which a bill is being sent.

101 F. Notwithstanding the provisions of subsection A, the treasurer, consistent with guidelines  
102 promulgated by the Department of Taxation implementing the provisions of subdivision 2 of  
103 § 58.1-1820, may convey, with the written consent of the taxpayer, any tax bill by electronic means  
104 chosen by the taxpayer, including without limitation facsimile transmission or electronic mail (e-mail), in  
105 lieu of posting such bill by first-class mail. The treasurer conveying a bill by means authorized in this  
106 subsection shall maintain a copy (in written form or electronic media) of the bill reflecting the date of  
107 transmission until such time as the bill has been satisfied or otherwise removed from the treasurer's  
108 books by operation of law. Transmission of a bill pursuant to this subsection shall have the same force  
109 and effect for all purposes arising under this subtitle as mailing to the taxpayer by first-class mail on the  
110 date of transmission.

111 G. Any solid waste disposal fee imposed by a county may be attached to, mailed with, or stated on  
112 the appropriate real estate tax bill.

113 **2. That the provisions of this act shall become effective on January 1, 2009.**

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