

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3374 of the Code of Virginia, relating to boards of equalization;*
3 *term limits.*

4 [H 2133]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3374 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3374. Qualifications of members; vacancies; maximum terms.

9 Except as provided in § 58.1-3371 or § 58.1-3373, every board of equalization shall be composed of
10 not less than three nor more than five members. All members of every board of equalization shall be
11 residents, a majority of whom shall be freeholders, in the county or city for which they are to serve and
12 shall be selected from the citizens of the county or city. Appointments to the board of equalization shall
13 be broadly representative of the community. Thirty percent of the members of the board shall be
14 commercial or residential real estate appraisers, other real estate professionals, builders, developers, or
15 legal or financial professionals, and at least one such member shall sit in all cases involving commercial,
16 industrial or multi-family residential property, unless waived by the taxpayer. No member of the board
17 of assessors shall be eligible for appointment to the board of equalization for the same reassessment. In
18 order to be eligible for appointment, each prospective member of such board shall attend and participate
19 in the basic course of instruction given by the Department of Taxation under § 58.1-206. In addition, at
20 least once in every four years of service on a board of equalization, each member of a board of
21 equalization shall take continuing education instruction provided by the Tax Commissioner pursuant to
22 § 58.1-206. Any vacancy occurring on any board of equalization shall be filled for the unexpired term
23 by the authority making the original appointment.

24 ~~In no case shall a person serve as a member of a board of equalization for more than nine~~
25 ~~consecutive years, and upon the expiration of such nine consecutive years such person shall not be~~
26 ~~eligible for reappointment for a period of three years.~~

ENROLLED

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