

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3901 of the Code of Virginia, relating to certain entities filing a*
3 *list of property owners, renters, or lessees with the commissioner of the revenue for purposes of the*
4 *administration of local property taxes.*

5 [H 2289]

6 Approved

7 **Be it enacted by the General Assembly of Virginia:**8 **1. That § 58.1-3901 of the Code of Virginia is amended and reenacted as follows:**

9 § 58.1-3901. Apartment house, office building, shopping center, trailer camp, trailer court, self-service
10 storage facility, marina, airport, and other owners or operators to file lists of tenants.

11 A. Every person owning or operating any apartment house or any office building or shopping center
12 or any trailer camp or trailer court or marina or privately owned or operated airport in the
13 Commonwealth shall, on or before February 1 of each year, upon request of the commissioner of the
14 revenue of the county or city in which any such apartment house, office building, shopping center,
15 trailer camp, trailer court, marina, or airport is located, file with such commissioner of the revenue a list
16 giving the name and address of every tenant of such apartment house, office building, shopping center,
17 trailer camp, or trailer court, and the name and address of every person renting space in a marina for
18 waterborne craft and at a privately owned or operated airport for airborne craft as of January 1
19 preceding. The governing body of any county adjoining a county having a population of more than
20 1,000 per square mile may require like information from any such person leasing houses for rent, and
21 violation of any such ordinance requiring the same may be punished as hereinafter provided. ~~Any person~~
22 ~~failing to comply with this section shall be guilty of a Class 4 misdemeanor.~~

23 B. Every property owners' association established pursuant to the Property Owners' Association Act
24 (§ 55-508 et seq.), condominium unit owners' association established pursuant to the Condominium Act
25 (§ 55-79.39 et seq.), and proprietary lessees' association established pursuant to the Virginia Real Estate
26 Cooperative Act (§ 55-424 et seq.) shall, upon the written request of the commissioner of the revenue,
27 provide a list of the owners of the properties administered by such association, to the extent that the
28 association maintains such a list, to the commissioner for use in administering local property taxes.

29 C. Every person owning or operating any self-service storage facility, as defined in § 55-417, that
30 makes the outdoor common area of such facility available for storage of tangible personal property
31 (including without limitation motor vehicles, trailers, and watercraft) on a rental or leased basis in the
32 Commonwealth shall, on or before February 1 of each year, upon the written request of the
33 commissioner of the revenue of the county or city in which such self-service storage facility is located,
34 file with such commissioner of the revenue a list giving the name and address of every person renting
35 or leasing space within the outdoor common area of such self-service storage facility as of January 1
36 preceding.

37 D. Any person failing to comply with this section shall be guilty of a Class 4 misdemeanor.