

# 2009 SESSION

## SENATE SUBSTITUTE

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### SENATE BILL NO. 1175

#### AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the Senate Committee on Finance  
on January 27, 2009)

(Patrons Prior to Substitute—Senators Watkins and Ruff [SB 1373])

*A BILL to amend the Code of Virginia by adding a section numbered 58.1-3402.1, relating to charges on property that is located in Cumberland County and owned by a county, city, or town.*

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

**1. That the Code of Virginia is amended by adding a section numbered 58.1-3402.1 as follows:**

*§ 58.1-3402.1. Charges on property located in Cumberland County owned by a county, city, or town.*

*A. Notwithstanding the provisions of § 58.1-3400 or 58.1-3401 or any general or special law in regard to the rate of service charges, Cumberland County may levy and collect a service charge at a rate determined under the conditions of this section upon a county, city, or town owning, directly or indirectly, real or personal property that is within the boundaries of Cumberland County. Pursuant to Article X, Section 6 (g) of the Constitution of Virginia, the service charge levied by Cumberland County shall be for services provided by the County in regard to such real or personal property owned by such county, city, or town, and the rate of the service charge levied shall be rationally related to such services provided. Such service charge in lieu of property taxes shall be due and shall bear interest, if unpaid, as in the cases of taxes on property. Payments in lieu of property taxes made hereunder shall be treated in the same manner as taxes for purposes of all procedural substantive provisions of law.*

*B. The assessed fair market value of any real or personal property described in subsection A and the value of the services provided by Cumberland County in regard to such property shall be excluded from any computation of service charges for Cumberland County under § 58.1-3401.*

**2. That the Commission on Local Government shall, on or before November 1, 2009, submit to the Governor and the General Assembly a written report on the statewide fiscal impact to local property taxes from counties, cities, and towns owning, directly or indirectly, recreational facilities within the geographical boundaries of another locality.**

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