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HOUSE BILL NO. 1247

Offered January 18, 2010

A BILL to amend and reenact § 58.1-3221.1 of the Code of Virginia, relating to real property tax classifications; improved and unimproved property.

Patron—Scott, E.T.

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3221.1 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3221.1. Classification of land and improvements for tax purposes.

A. In the City of Fairfax, ~~and~~ the City of Roanoke, *and Culpeper County*, improvements to real property are declared to be a separate class of property and shall constitute a separate classification for local taxation of real property.

B. The governing body of the City of Fairfax, ~~and~~ the City of Roanoke, *and Culpeper County*, after giving public notice and an opportunity for the public to be heard in the manner provided in § 58.1-3007, may levy a tax on the property enumerated in subsection A at a different rate than the tax imposed upon ~~the land on which it is located~~ *all other real property*, provided that the rate of tax on the property described in subsection A shall not be zero and shall not exceed the rate of tax on ~~the land on which it is located~~ *all other real property*.

C. Nothing in this section shall be construed to permit the City of Fairfax, ~~or~~ the City of Roanoke, *or Culpeper County* to alter in any way its valuation of real property covered by this section.

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