10101660D

SENATE BILL NO. 271

Offered January 13, 2010

Prefiled January 12, 2010

A BILL to amend and reenact §§ 15.2-716 and 58.1-3255 of the Code of Virginia and to amend the Code of Virginia by adding a section numbered 15.2-716.1, relating to boards of equalization.

Patron—Whipple

Referred to Committee on Local Government

Be it enacted by the General Assembly of Virginia:

1. That §§ 15.2-716 and 58.1-3255 of the Code of Virginia are amended and reenacted and that the Code of Virginia is amended by adding a section numbered 15.2-716.1 as follows:

§ 15.2-716. Referendum for establishment of department of real estate assessments; board of equalization; general reassessments in county where department established.

A referendum may be initiated by a petition signed by 200 or more qualified voters of the county filed with the circuit court, asking that a referendum be held on the question of whether the county shall have a department of real estate assessments. The court shall on or before August 1 enter of record an order requiring the county election officials to open the polls at the regular election to be held in November of such year on the question stated in such order. If the petition seeks the holding of a special election on the question, then the petition hereinabove referred to shall be signed by 1,000 or more qualified voters of the county and the court shall within fifteen days of the date such petition is filed enter an order, in accordance with § 24.2-684, requiring the election officials to open the polls on a date fixed in the order and take the sense of the qualified voters of the county. The clerk of the county shall cause a notice of such election to be published in a newspaper having general circulation in the county once a week for three successive weeks, and shall post a copy of such notice at the door of the county courthouse.

If a majority of the voters voting in the referendum vote for the establishment of a department of real estate assessments, the board shall by ordinance establish such department, provide for the compensation of the department head and employees therein, and decide such other matters in relation to the powers and duties of the department, the department head and the employees, as the board deems proper. As used in this section the term "department" refers to the department of real estate assessments and where proper the department head thereof.

Upon the establishment of the department, the county manager shall select the head thereof and provide for such employees and assistants as required. Such department shall be vested with the powers and duties conferred or imposed upon commissioners of the revenue by general law to the extent that such duties and powers are consistent with this section, in relation to the assessment of real estate. All real estate shall be assessed at its fair market value as of January 1 of each year by the department and taxes for each year on such real estate shall be entered on the land book by the department in the name of the owner thereof. Whenever any such assessment is increased over the last assessment made prior to such year, the department shall give written notice to the owner of such real estate or of any interest therein, by mailing such notice to the last known post-office address of such owner. However, the validity of such assessment shall not be affected by any failure to receive such notice. If a department of real estate assessments is appointed as above provided, the governing body of the county shall annually appoint a board of equalization of real estate assessments, *pursuant to § 15.2-716.1.* ~~Such board shall have the powers and duties provided by, and be subject to the provisions of, Chapter 32, Article 14 (§ 58.1-3370 et seq.) of Title 58.1.~~ Any person aggrieved by any assessment made under the provisions of this section may apply for relief to such board as therein provided.

When a department of real estate assessments is appointed, the county shall not be required to undertake general reassessments of real estate every six years, but the governing body of the county may, but shall not be required to, request the circuit court of such county to order a general reassessment at such times as the governing body deems proper. Such court shall then enter an order directing a reassessment of real estate in the manner provided by law.

The department of real estate assessments may require that the owners of income-producing real estate in the county subject to local taxation, except property producing income solely from the rental of no more than four dwelling units, furnish to the department on or before a time specified by the director of the department statements of the income and expenses attributable over a specified period of time to each such parcel of real estate. If there is a willful failure to furnish statements of income and expenses in a timely manner to the director, the owner of such parcel of real estate shall be deemed to have

INTRODUCED

4/2/10 12:58

waived his right in any proceeding contesting the assessment to utilize such income and expenses as evidence of fair market value. Each such statement shall be certified as to its accuracy by an owner of the real estate for which the statement is furnished, or a duly authorized agent thereof. Any statement required by this section shall be kept confidential as required by § 58.1-3.

§ 15.2-716.1. Board of Equalization.

A. The board of supervisors shall appoint a board of equalization of real estate assessments composed of no more than 11 members. The board of supervisors may provide for terms varying in duration not to exceed four years. Such equalization board shall have the powers and duties provided by, and be subject to, the provisions of Article 14 (§ 58.1-3370 et seq.) of Chapter 32 of Title 58.1. Any person aggrieved by any assessment made under the provisions of this section may apply for relief to such board as therein provided. The provisions of this section shall not, however, apply to any real estate assessable under the law by the State Corporation Commission.

B. The board of equalization may sit in panels of at least three members each under the following terms and conditions:

1. The presence of all members of the panel shall be necessary to constitute a quorum.

2. The chairman of the board of equalization shall assign the members to panels and, insofar as practicable, rotate the membership of the panels.

3. The chairman of the board of equalization shall preside over any panel of which he is a member and shall designate the presiding members of the other panels.

4. Each panel shall perform its duties independently of the others. 5. The board of equalization shall sit en banc (i) when there is a dissent in the panel to which the matter was originally assigned and an aggrieved party requests an en banc hearing or (ii) upon its own motion at any time, in any matter in which a majority of the board of equalization determines it is appropriate to do so. The board of equalization sitting en banc shall consider and decide the matter and may affirm, reverse, overrule or modify any previous decision by any panel.

§ 58.1-3255. General reassessment every four years not required in certain counties.

The governing body of any county which established a department of real estate assessments and provided for annual assessment and reassessment and equalization of assessments of real estate as provided in §§ 15.2-716 *and 15.2-716.1* shall not be required to undertake general reassessments of real estate every four years as otherwise provided in this article.