

# VIRGINIA ACTS OF ASSEMBLY -- 2011 SESSION

## CHAPTER 581

*An Act to amend the Code of Virginia by adding a section numbered 58.1-3221.5, relating to real property tax; classification of certain historical buildings.*

[S 860]

Approved March 25, 2011

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

**1. That the Code of Virginia is amended by adding a section numbered 58.1-3221.5 as follows:**

*§ 58.1-3221.5. Classification of certain historical buildings for tax purposes.*

*Buildings that are individually listed on the Virginia Landmarks Register, not including the real estate or land on which they are located, are hereby declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of real property. The governing body of any county, city, or town may, by ordinance, levy a tax on the value of such buildings at a different rate from that of tax levied on other real property, so long as the building is maintained in a condition such that it retains the characteristics for which it was listed on the Virginia Landmarks Register. The rate of tax imposed by any county, city, or town on such buildings shall not exceed that applicable to the general class of real property.*