

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [S 860]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That the Code of Virginia is amended by adding a section numbered 58.1-3221.5 as follows:**8 *§ 58.1-3221.5. Classification of certain historical buildings for tax purposes.*

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

ENROLLED

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