

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3221.1 of the Code of Virginia, relating to classification of land*  
3 *and improvements for tax purposes in the City of Poquoson.*

4 [S 957]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3221.1 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3221.1. Classification of land and improvements for tax purposes.

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

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

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

19 D. *The governing body of the City of Poquoson, after giving public notice and an opportunity for the*  
20 *public to be heard in the manner provided in § 58.1-3007, may levy a tax on the property enumerated*  
21 *in subsection A at a different rate than the tax imposed upon the land on which it is located, provided*  
22 *that the rate of tax on the property described in subsection A shall not be zero.*

ENROLLED

SB957ER