

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding a section numbered 58.1-3284.3, relating to real*
3 *property tax; assessment of wetlands.*

4 [H 80]

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 58.1-3284.3 as follows:**8 *§ 58.1-3284.3. Wetlands to be specially and separately assessed.*

9 *A. Whenever real property is assessed or reassessed, the commissioner of the revenue or other*
10 *assessing official shall, at the request of the property owner, specially and separately assess at the fair*
11 *market value all wetlands on such property, as defined in § 62.1-44.3. If the commissioner of the*
12 *revenue or other assessing official disagrees with the property owner as to the presence of wetlands,*
13 *then the commissioner of the revenue or other assessing official shall consider the National Wetlands*
14 *Inventory Map prepared by U.S. Fish and Wildlife Services in making his determination, and such map*
15 *also shall be considered in any administrative or judicial appeal.*

16 *B. When wetlands on property are specially and separately assessed, the commissioner of the*
17 *revenue or other assessing official shall set forth upon the land book (i) the area and the fair market*
18 *value of such portion of each tract consisting of wetlands and (ii) the area and the fair market value of*
19 *the remaining portion of each tract.*

20 *C. Nothing in this section shall prohibit the commissioner of the revenue or other assessing official*
21 *from specially and separately assessing at the fair market value wetlands, as well as any other type of*
22 *lands, even if not requested by the property owner.*

23 *D. Under the provisions of this section, the actual physical use of the property shall be the only*
24 *determining factor of its land use value.*

ENROLLED

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