

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3373 of the Code of Virginia, relating to board of equalization;*
3 *Loudoun County.*

4 [S 1356]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3373 of the Code of Virginia is amended and reenacted as follows:**8 **§ 58.1-3373. Permanent board of equalization.**

9 A. Any county or city which uses the annual assessment method or the biennial assessment method
10 authorized under § 58.1-3253 in lieu of periodic general assessments, may elect to create a permanent
11 board of equalization in lieu of the board of equalization required under §§ 58.1-3370 and 58.1-3371.
12 Such board shall consist of three or five members to be appointed by the circuit court of such county or
13 city, or the circuit court having jurisdiction within such city, as follows: In the case of a three-member
14 board, one member shall be appointed for a term of one year, one member shall be appointed for a term
15 of two years, and one member shall be appointed for a term of three years. In the case of a
16 five-member board, one member shall be appointed for a one-year term, one member shall be appointed
17 for a two-year term, and three members shall be appointed for a three-year term. However, for any
18 county operating under the county executive form of government, the number of members of the
19 permanent board of equalization shall be no less than three nor more than the number of districts for the
20 election of members of the board of supervisors in the county, and the members of the permanent board
21 of equalization shall be appointed by the circuit court of such county for three-year terms. As the terms
22 of the initial appointees expire, their successors shall be appointed for terms of three years. Members of
23 such boards shall have the qualifications prescribed by § 58.1-3374, and shall conduct their business as
24 required by § 58.1-3378. The compensation of the members of any such boards shall be fixed by the
25 governing body.

26 B. In addition to regular members appointed under subsection A, at the request of the local
27 governing body, the circuit court for any locality may appoint one alternate member in the case of a
28 three-member board and two alternate members in the case of a five-member board. The qualifications
29 and compensation of alternate members shall be the same as those of regular members. In the case of a
30 three-member board, the alternate shall be appointed for a two-year term. In the case of a five-member
31 board, one alternate shall be appointed for a term of one year and one alternate shall be appointed for a
32 term of two years. Thereafter, the terms for alternate members of five-member boards shall be for
33 three-year terms.

34 A regular member when he knows he will be absent from or will have to abstain from any
35 proceeding at a meeting shall notify the chairman of the board of equalization at least 24 hours prior to
36 the meeting of such fact. The chairman may select an alternate to serve in the absent or abstaining
37 member's place and the records of the board shall so note. Such alternate member may vote on any
38 proceeding in which a regular member is absent or abstains.

39 *C. Notwithstanding the provisions of subsections A and B concerning appointment of members and*
40 *alternate members by the circuit court, the board of supervisors of Loudoun County may elect to*
41 *appoint the members and alternate members of its board of equalization of real estate assessments.*

ENROLLED

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