

# VIRGINIA ACTS OF ASSEMBLY -- 2016 RECONVENED SESSION

## CHAPTER 768

*An Act to amend and reenact § 58.1-3912 of the Code of Virginia, relating to local tax officials; electronic dissemination of tax bills and tax documents.*

[S 690]

Approved April 20, 2016

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

**1. That § 58.1-3912 of the Code of Virginia is amended and reenacted as follows:**

**§ 58.1-3912. Local tax officials to mail certain tax documents to taxpayers; penalties; electronic transmission.**

A. The treasurer of every city and county shall, as soon as reasonably possible in each year, but not later than 14 days prior to the due date of the taxes, send or cause to be sent by United States mail to each taxpayer assessed with taxes and levies for that year a bill or bills setting forth the amounts due. The treasurer may elect not to send a bill amounting to \$20 or less as shown by an assessment book in such treasurer's office. The treasurer may employ the services of a mailing service or other vendor for fulfilling the requirements of this section. The failure of any such treasurer to comply with this section shall be a Class 4 misdemeanor. Such treasurer shall be deemed in compliance with this section as to any taxes due on real estate if, upon certification by the obligee of any note or other evidence of debt secured by a mortgage or deed of trust on such real estate that an agreement has been made with the obligor in writing within the mortgage or deed of trust instrument that such arrangements be made, he mails the bill for such taxes to the obligee thereof. Upon nonpayment of taxes by either the obligee or obligor, a past-due tax bill will be sent to the taxpayer. No governing body shall publish the name of a taxpayer in connection with a tax debt for which a bill was not sent, without first sending a notice of deficiency to his last known address at least two weeks before such publication.

B. The governing body of any county, city or town may attach to or mail with all real estate and tangible personal property tax bills, prepared for taxpayers in such locality, information indicating how the tax rate charged upon such property and revenue derived therefrom is apportioned among the various services and governmental functions provided by the locality.

C. Notwithstanding the provisions of subsection A of this section, in any county which has adopted the urban county executive form of government, and in any county contiguous thereto which has adopted the county executive form of government, tangible personal property tax bills shall be mailed not later than 30 days prior to the due date of such taxes.

D. Notwithstanding the provisions of subsection A of this section, any county and town, the governing bodies of which mutually agree, shall be allowed to send, to each taxpayer assessed with taxes, by United States mail no later than 14 days prior to the due date of the taxes, a single real property tax bill and a single tangible personal property tax bill.

E. Beginning with tax year 2006, in addition to all other information currently appearing on tangible personal property tax bills, each such bill required to be sent pursuant to subsection A shall state on its face (i) whether the vehicle is a qualifying vehicle as defined in § 58.1-3523; (ii) a statement indicating the reduced tangible personal property tax rates applied to qualifying vehicles resulting from the Commonwealth's reimbursements for tangible personal property tax relief pursuant to § 58.1-3524, and the locality's tangible personal property tax rate for its general class of tangible personal property, provided that such statement shall not be required for tax bills in any county, city, or town that will not receive any reimbursement pursuant to subsection B of § 58.1-3524; (iii) the vehicle's registration number pursuant to § 46.2-604; (iv) the amount of tangible personal property tax levied on the vehicle; and (v) if the locality prorate personal property tax pursuant to § 58.1-3516, the number of months for which a bill is being sent.

F. 1. Notwithstanding the provisions of subsection A *or the provisions of § 58.1-3330, 58.1-3518, or 58.1-3518.1*, the treasurer, *commissioner of the revenue, or other local tax official*, consistent with guidelines promulgated by the Department of Taxation implementing the provisions of subdivision 2 of § 58.1-1820, may convey, with the written consent of the taxpayer, any tax bill *or other tax document* by electronic means chosen by the taxpayer, including without limitation facsimile transmission or electronic mail (~~e-mail~~) (*email*), in lieu of posting such bill by first-class mail. The treasurer, *commissioner of the revenue, or other local tax official* conveying a bill *or other tax document* by means authorized in this subdivision shall maintain a copy (in written form or electronic media) of the bill *or document* reflecting the date of transmission until such time as the bill has been satisfied or otherwise removed from the ~~treasurer's~~ *books of the treasurer, commissioner of the revenue, or other local tax official* by operation of law. Transmission of a bill *or tax document* pursuant to this subsection shall have the same force and effect for all purposes arising under this subtitle as mailing to the

taxpayer by first-class mail on the date of transmission.

2. The treasurer, *commissioner of the revenue, or other local taxing official* also may convey, with the consent of the taxpayer, any tax bill *or other document* by permitting the taxpayer to access his ~~tax bill~~ *information* online from a database on the ~~treasurer's locality's or official's~~ website. ~~Consent of the taxpayer under this subdivision may be obtained by the taxpayer indicating his consent online on the website, subject to reasonable verification of the taxpayer's identity.~~

3. *Consent of the taxpayer under this subsection may be obtained from the taxpayer electronically, subject to reasonable verification of the taxpayer's identity.*

G. Any solid waste disposal fee imposed by a county may be attached to, mailed with, or stated on the appropriate real estate tax bill.