

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3284.3 of the Code of Virginia, relating to real property tax;*  
3 *assessment of wetlands.*

4 [H 1442]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3284.3 of the Code of Virginia is amended and reenacted 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 consider, at the request of the property owner, specially and separately assessing  
11 at the fair market value all wetlands on such property, as defined in § 62.1-44.3. If the commissioner of  
12 the 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~~ recognize (i) the National Wetlands  
15 Inventory Map prepared by the U.S. Fish and Wildlife Service, (ii) a wetland delineation map confirmed  
16 by a Preliminary Jurisdictional Determination or (iii) an Approved Jurisdictional Determination issued  
17 by the U.S. Army Corps of Engineers and provided by the property owner in making his determination,  
18 and such map also shall be considered in any administrative or judicial appeal.

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

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

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

ENROLLED

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