

2018 SESSION

INTRODUCED

18103884D

HOUSE BILL NO. 1495

Offered January 18, 2018

A BILL to amend and reenact § 58.1-3370 of the Code of Virginia, relating to real property tax; boards of equalization.

Patron—Orrock

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3370 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3370. Appointment.

A. The circuit court having jurisdiction within each city and each county other than those counties operating under § 58.1-3371 shall, in each tax year immediately following the year a general reassessment or annual or biennial assessment is conducted in such city or county, appoint for such city or county a board of equalization of real estate assessments, unless such county or city has a permanent board of equalization appointed according to law. In addition, at the request of the local governing body, the circuit court may appoint alternate members as provided in subsection B of § 58.1-3373, and the provisions of that subsection shall apply mutatis mutandis.

B. The term of any board of equalization appointed under the authority of this section shall expire ~~one year~~ 14 months after the effective date of the assessment for which they were appointed.

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