

## 2022 SESSION

INTRODUCED

22102631D

### SENATE BILL NO. 77

Offered January 12, 2022

Prefiled January 5, 2022

A *BILL to amend and reenact § 58.1-3252 of the Code of Virginia, relating to real property tax; assessment cycles.*

Patrons—Norment and Cosgrove

Referred to Committee on Finance and Appropriations

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

**1. That § 58.1-3252 of the Code of Virginia is amended and reenacted as follows:**

#### **§ 58.1-3252. In counties.**

There shall be a general reassessment of real estate every four years *or, if determined by majority vote of a county's board of supervisors, every three years.* Any county that, ~~however,~~ has a total population of 50,000 or less may elect by majority vote of its board of supervisors to conduct its general reassessments at either five-year or six-year intervals. In addition, Augusta County and Bedford County may elect by majority vote of their respective board of supervisors to conduct their general reassessments at either five-year or six-year intervals.

Nothing in this section shall affect the power of any county to use the annual or biennial assessment method as authorized by law.

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