

VIRGINIA ACTS OF ASSEMBLY -- 1994 SESSION

CHAPTER 199

An Act to amend and reenact § 58.1-3235 of the Code of Virginia, relating to delinquent taxes on real property qualifying for a special assessment.

[H 468]

Approved April 2, 1994

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3235 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3235. Removal of parcels from program if taxes delinquent.

If on ~~June~~ *April* 1 of any year the taxes for any prior year on any parcel of real property which has a special assessment as provided for in this article are delinquent, the appropriate county, city or town treasurer shall forthwith send notice of that fact and the general provisions of this section to the property owner by first-class mail. If, after the notice has been sent, such delinquent taxes remain unpaid on ~~November~~ *June* 1, the treasurer shall notify the appropriate commissioner of the revenue who shall remove such parcel from the land use program. *Such removal shall become effective for the current tax year.*