

# VIRGINIA ACTS OF ASSEMBLY -- 1994 SESSION

## CHAPTER 207

*An Act to amend and reenact § 58.1-3912 of the Code of Virginia, relating to the requirement of treasurers to mail certain bills to taxpayers.*

[H 476]

Approved April 2, 1994

**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. Treasurers to mail certain bills to taxpayers; penalties.

A. The treasurer of every city and county shall, as soon as reasonably possible in each year, but not later than fourteen days prior to the due date of the taxes, send by United States mail to each taxpayer assessed with taxes and levies for that year amounting to five dollars or more as shown by an assessment book in such treasurer's office, a bill or bills ~~in the form prescribed by the Department of Taxation~~ *setting forth the amounts due*. 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 ~~the request in writing of the obligor upon any note or other evidence of debt secured by a mortgage or deed of trust on such real estate, or 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 thirty 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 fourteen days prior to the due date of the taxes, a single real property tax bill and a single tangible personal property tax bill. ~~Such joint bills shall be in the form prescribed by the Department of Taxation.~~