

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [H 476]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3912 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3912. Treasurers to mail certain bills to taxpayers; penalties.

9 A. The treasurer of every city and county shall, as soon as reasonably possible in each year, but not
10 later than fourteen days prior to the due date of the taxes, send by United States mail to each taxpayer
11 assessed with taxes and levies for that year amounting to five dollars or more as shown by an
12 assessment book in such treasurer's office, a bill or bills ~~in the form prescribed by the Department of~~
13 ~~Taxation setting forth the amounts due.~~ The failure of any such treasurer to comply with this section
14 shall be a Class 4 misdemeanor. Such treasurer shall be deemed in compliance with this section as to
15 any taxes due on real estate if, upon the request in writing of the obligor upon any note or other
16 evidence of debt secured by a mortgage or deed of trust on such real estate, or upon certification by the
17 obligee of any note or other evidence of debt secured by a mortgage or deed of trust on such real estate
18 that an agreement has been made with the obligor in writing within the mortgage or deed of trust
19 instrument that such arrangements be made, he mails the bill for such taxes to the obligee thereof. Upon
20 nonpayment of taxes by either the obligee or obligor, a past-due tax bill will be sent to the taxpayer. No
21 governing body shall publish the name of a taxpayer in connection with a tax debt for which a bill was
22 not sent, without first sending a notice of deficiency to his last known address at least two weeks before
23 such publication.

24 B. The governing body of any county, city or town may attach to or mail with all real estate and
25 tangible personal property tax bills, prepared for taxpayers in such locality, information indicating how
26 the tax rate charged upon such property and revenue derived therefrom is apportioned among the various
27 services and governmental functions provided by the locality.

28 C. Notwithstanding the provisions of subsection A of this section, in any county which has adopted
29 the urban county executive form of government, and in any county contiguous thereto which has
30 adopted the county executive form of government, tangible personal property tax bills shall be mailed
31 not later than thirty days prior to the due date of such taxes.

32 D. Notwithstanding the provisions of subsection A of this section, any county and town, the
33 governing bodies of which mutually agree, shall be allowed to send, to each taxpayer assessed with
34 taxes, by United States mail no later than fourteen days prior to the due date of the taxes, a single real
35 property tax bill and a single tangible personal property tax bill. ~~Such joint bills shall be in the form~~
36 ~~prescribed by the Department of Taxation.~~

ENROLLED

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