

VIRGINIA ACTS OF ASSEMBLY -- 1995 SESSION

CHAPTER 679

An Act to amend and reenact § 58.1-3301 of the Code of Virginia, relating to the form of land books.

[S 914]

Approved March 26, 1995

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3301 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3301. Form of land book.

A. The Department of Taxation shall prescribe the form of the land book to be used by the commissioner of the revenue and shall furnish each commissioner of the revenue with four copies of blank land books prepared in the form so prescribed. The land books may be produced in the form of microfilm, microfiche, or any other similar microphotographic process and shall be distributed as provided in § 58.1-3310 in the form of such process so long as such process complies with standards adopted pursuant to regulations issued under § 42.1-82 for microfilm, microfiche, or such other microphotographic process and is acceptable to and meets the requirement of the recipients of copies of the land book as designated by § 58.1-3310.

B. Tracts of lands in counties shall be entered in the land book by magisterial or school districts and town lots shall be entered upon sheets provided in the land book for that purpose. The governing body of any county having sanitary districts may provide by resolution that land books, personal property books and other tax assessment records be entered and arranged alphabetically to show the persons chargeable with taxes in each such district. The sanitary district in which the property is located shall be designated by an appropriate coding which shall provide for the means of recapitulation by sanitary districts, setting forth the total assessment and tax levy for each such district.

C. Nothing in this section shall be construed to prohibit any commissioner of the revenue of any city from using a land book in the form prescribed and furnished by or under the authority of the council of his city and at the cost of his city, *provided that whether the land book is furnished by the city or the Tax Commissioner, it shall contain the name and street address of every owner of real property in the local jurisdiction. In cases where real property is owned by more than one person, the land book shall contain the name and street address of at least one of the owners.*

D. In the event real estate is assessed at use value as provided in Article 4 (§ 58.1-3229 et seq.) of Chapter 32 of this title, the land book shall show both the use value and the fair market value.