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HOUSE BILL NO. 1442

Offered January 11, 1995

Prefiled December 28, 1994

A BILL to amend and reenact §§ 58.1-3371 and 58.1-3374 of the Code of Virginia, relating to membership of boards of equalization.

Patrons—Way and Van Yahres; Senator: Robb

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:**1. That §§ 58.1-3371 and 58.1-3374 of the Code of Virginia are amended and reenacted as follows:**

§ 58.1-3371. Appointment in counties with county executive or county manager form of government.

Unless the county has a permanent board of equalization appointed according to law, the board of supervisors or other governing body of any county operating under the county executive form of government, or the county manager form of organization and government provided for in Chapter 13 (§ 15.1-582 et seq.) or Chapter 14 (§ 15.1-669 et seq.) of Title 15.1, shall for the year following any year a general reassessment or annual or biennial assessment is conducted create and appoint for the county a board of equalization of real estate assessments. *For any county operating under the county executive form of government, the board shall be composed of not less than three nor more than the number of districts for the election of members of the board of supervisors in the county.* The terms of the members of any board so appointed shall expire on December 31 of the year in which they are appointed. *Members of any board shall have the qualifications prescribed by § 58.1-3374 and shall conduct their business as required by § 58.1-3378.*

§ 58.1-3374. Qualifications of members; vacancies.

~~Every~~ *Except as provided in § 58.1-3371, every* board of equalization shall be composed of not less than three nor more than five members who shall be freeholders in the county or city for which they are to serve and who shall be selected by the court or judge from the citizens of the county or city. No member of the board of assessors shall be eligible for appointment to the board of equalization for the same reassessment. In order to be eligible for appointment, each prospective member of such board shall attend and participate in the basic course of instruction given by the Department of Taxation under § 58.1-206. Any vacancy occurring on any board of equalization shall be filled for the unexpired term by the authority making the original appointment.

INTRODUCED

HB1442