

VIRGINIA ACTS OF ASSEMBLY — CHAPTER

An Act to amend and reenact §§ 58.1-3371, 58.1-3373, and 58.1-3374 of the Code of Virginia, relating to membership of boards of equalization.

[H 1442]

Approved

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-3371, 58.1-3373, 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 of this Code, 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.*

§ 58.1-3373. Permanent board of equalization.

Any county or city which uses the annual assessment method or the biennial assessment method authorized under § 58.1-3253 in lieu of periodic general assessments, may elect to create a permanent board of equalization in lieu of the board of equalization required under §§ 58.1-3370 and 58.1-3371. Such board shall consist of three or five members to be appointed by the circuit court of such county or city, or the circuit court having jurisdiction within such city, as follows: In the case of a three-member board, one member shall be appointed for a term of one year, one member shall be appointed for a term of two years, and one member shall be appointed for a term of three years. In the case of a five-member board, one member shall be appointed for a one-year term, one member shall be appointed for a two-year term, and three members shall be appointed for a three-year term. *However, for any county operating under the county executive form of government, the number of members of the permanent board of equalization shall be not less than three nor more than the number of districts for the election of members of the board of supervisors in the county, and the members of the permanent board of equalization shall be appointed by the circuit court of such county for three-year terms.* As the terms of the initial appointees expire, their successors shall be appointed for terms of three years. Members of such boards shall have the qualifications prescribed by § 58.1-3374, and shall conduct their business as required by § 58.1-3378. The compensation of the members of any such boards shall be fixed by the governing body.

§ 58.1-3374. Qualifications of members; vacancies.

Except as provided in § 58.1-3371 or § 58.1-3373, 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.