

VIRGINIA ACTS OF ASSEMBLY -- 1996 SESSION

CHAPTER 354

An Act to amend and reenact § 58.1-3012 of the Code of Virginia, relating to changes in local tax rates.

[H 782]

Approved March 22, 1996

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3012 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3012. Counties, cities and towns may change rate of tax during calendar year.
~~Notwithstanding any other provision of law, special or general, to the contrary,~~ The governing body of any county, city or town which levies taxes on real estate, tangible personal property and machinery and tools on a calendar-year basis is authorized and empowered to change the rate of its tax on real estate, tangible personal property and machinery and tools during any calendar year, *provided such change is made prior to the date on which the personal property and land books are delivered to the treasurer of the applicable county, city or town.*