

VIRGINIA ACTS OF ASSEMBLY -- 1996 SESSION

CHAPTER 581

An Act to amend the Code of Virginia by adding a section numbered 58.1-3660.1, relating to certain property exempted from tax by classification.

[S 179]

Approved April 5, 1996

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 58.1-3660.1 as follows:

§ 58.1-3660.1. Certified stormwater management developments and property.

A. Certified stormwater management developments and property, as defined herein, are hereby declared to be a separate class of property and shall constitute a classification for local taxation separate from other such classification of real property. The governing body of any county, city or town may, by ordinance, exempt or partially exempt such property from local taxation.

B. As used in this section, "certified stormwater management developments and property" means any real estate improvements constructed from permeable material, such as, but not limited to, roads, parking lots, patios, and driveways, which are otherwise constructed of impermeable materials, and which the Department of Environmental Quality has certified to be designed, constructed, or reconstructed for the primary purpose of abating or preventing pollution of the atmosphere or waters of the Commonwealth by minimizing stormwater runoff. Permeable material shall be used for at least seventy percent of the surface areas that would otherwise be covered by impermeable materials.