

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact §§ 15.1-242 and 15.1-247 of the Code of Virginia, relating to*
 3 *assessments for local improvements.*

[H 403]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That §§ 15.1-242 and 15.1-247 of the Code of Virginia are amended and reenacted as follows:**

8 § 15.1-242. Assessments to be reported to collector of taxes; postponement of payment by certain
 9 property owners.

10 The amount assessed against each landowner, or for which he is liable by agreement, shall be
 11 reported as soon as practicable to the collector of taxes, who shall enter the same as provided for other
 12 taxes. The governing body may provide for the postponement of the payment of such assessment by
 13 certain elderly or permanently and totally disabled property owners meeting certain conditions until the
 14 sale of the property or the death of the last eligible owner. Eligibility for postponement shall be subject
 15 to the conditions set forth in § 58.1-3211 for such elderly or permanently and totally disabled persons.
 16 *The governing body may provide for the postponement of the payment of such assessment until the*
 17 *property owner actually connects to the public utility system. However, if the property is conveyed*
 18 *between the time the assessment is made and the time the property owner actually connects to the public*
 19 *utility system, then the entire amount due under the assessment becomes due and payable on the day of*
 20 *the conveyance. In any event, the entire amount of assessment due shall be paid no later than ten years*
 21 *from the creation of the district.*

22 The collector of taxes shall enter those assessments postponed by the governing body in accordance
 23 with the conditions prescribed as provided for other taxes, but the eligible property owner shall have the
 24 option of payment or postponement.

25 § 15.1-247. Docketing of abstracts of resolutions or ordinances.

26 When any improvement is authorized for which assessments may be made against the abutting
 27 landowners, the ~~council or board of supervisors of the city, town or governing body of the county, city~~
 28 ~~or town~~ may, before the amount to be finally assessed against or apportioned to each landowner or fixed
 29 by agreement is determined, cause to be recorded in the ~~judgment docket deed book~~ of the circuit court
 30 clerk's office in which deeds conveying real estate in for such city, town or county, city or town are
 31 required by law to be recorded, an abstract of the resolution or ordinance authorizing such improvement
 32 showing the ownership and location of the property to be affected by the proposed improvement and the
 33 estimated amount that will be assessed against or apportioned to each landowner or fixed by agreement
 34 with him and the same shall be indexed in the name of the owner of the property. *Such assessment shall*
 35 *be a lien solely on the abutting land as provided in § 15.1-246.*

36 After the completion of the improvement, the estimated amount shall be amended to show the
 37 amount finally assessed against or apportioned to each landowner or fixed by agreement with him,
 38 which final amount shall in no event exceed the estimated amount for the improvements as initially
 39 authorized. The amount finally assessed against or apportioned to each landowner may be greater than
 40 the initially assessed amount when the increased amount is for additional work being performed when
 41 said work was requested by the landowner and the additional work and its estimated amount is written
 42 into a separate agreement between the ~~city, town, or county, city or town~~ and the affected landowner.
 43 From the time of the docketing of such abstract, any purchaser of, or creditor acquiring a lien on, any of
 44 the property described therein shall be deemed to have had notice of the proposed assessment.