

# 1996 SESSION

INTRODUCED

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## HOUSE BILL NO. 782

Offered January 22, 1996

*A BILL to amend and reenact §§ 58.1-3007 and 58.1-3012 of the Code of Virginia, relating to changes in local tax rates.*

Patron—Tate

Referred to Committee on Finance

### Be it enacted by the General Assembly of Virginia:

#### 1. That §§ 58.1-3007 and 58.1-3012 of the Code of Virginia are amended and reenacted as follows:

§ 58.1-3007. Notice prior to increase or decrease of local tax levy; hearing.

Before any local tax levy shall be increased *or decreased* in any county, city, town, or district, such proposed increase *or decrease* shall be published in a newspaper having general circulation in the locality affected at least seven days before the increased *or decreased* levy is made and the citizens of the locality shall be given an opportunity to appear before, and be heard by, the local governing body on the subject of such increase *or decrease*.

§ 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~~ *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.*

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