

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4
5 Approved

[H 782]

6 **Be it enacted by the General Assembly of Virginia:**

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

8 § 58.1-3012. Counties, cities and towns may change rate of tax during calendar year.

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

ENROLLED

HB782ER