

VIRGINIA ACTS OF ASSEMBLY -- 1997 SESSION

CHAPTER 261

An Act to amend and reenact § 21-119 of the Code of Virginia, relating to sanitary districts.

[H 2410]

Approved March 11, 1997

Be it enacted by the General Assembly of Virginia:

1. That § 21-119 of the Code of Virginia is amended and reenacted as follows:

§ 21-119. Sanitary districts are special taxing districts; nature of improvements; jurisdiction of governing bodies, etc., not affected.

A. Each sanitary district created or purported to be created by an order of the circuit court of any county of this Commonwealth, or a judge thereof, heretofore or hereafter made and entered pursuant to any general law of this Commonwealth, is hereby determined to be and is hereby made, from and after the date of such creation or purported creation, a special taxing district for the purposes for which created; and any improvements heretofore or hereafter made by or for any such district are hereby determined to be general tax improvements and of general benefit to all of the property within the sanitary district, as distinct from peculiar or special benefits to some or all of the property within the sanitary district.

B. Neither the creation of the sanitary districts as special taxing districts nor any other provision in this chapter shall in any wise affect the authority, power and jurisdiction of the respective county governing bodies, sheriffs, treasurers, commissioners of the revenue, circuit courts, clerks, trial justices, justices of the peace or any other county, district or state officer over the area embraced in any such district, nor shall the same restrict or affect in any way any county, or the governing body of any county, from imposing on and collecting from abutting landowners, or other landowners receiving special or peculiar benefits, in any such district, taxes or assessments for local public improvements as permitted by the Constitution and by other statutes of the Commonwealth.

C. *Notwithstanding subsections A and B of this section, the board of supervisors of any county with a population between 15,400 and 15,950 may impose on, and collect from, landowners abutting a street being improved by the sanitary district a user fee for such service. Such fee may be enforced as provided in § 21-118.4.*