

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

3 [H 2410]

4 Approved

5 **Be it enacted by the General Assembly of Virginia:**6 **1. That § 21-119 of the Code of Virginia is amended and reenacted as follows:**7 § 21-119. Sanitary districts are special taxing districts; nature of improvements; jurisdiction of  
8 governing bodies, etc., not affected.9 A. Each sanitary district created or purported to be created by an order of the circuit court of any  
10 county of this Commonwealth, or a judge thereof, heretofore or hereafter made and entered pursuant to  
11 any general law of this Commonwealth, is hereby determined to be and is hereby made, from and after  
12 the date of such creation or purported creation, a special taxing district for the purposes for which  
13 created; and any improvements heretofore or hereafter made by or for any such district are hereby  
14 determined to be general tax improvements and of general benefit to all of the property within the  
15 sanitary district, as distinct from peculiar or special benefits to some or all of the property within the  
16 sanitary district.17 B. Neither the creation of the sanitary districts as special taxing districts nor any other provision in  
18 this chapter shall in any wise affect the authority, power and jurisdiction of the respective county  
19 governing bodies, sheriffs, treasurers, commissioners of the revenue, circuit courts, clerks, trial justices,  
20 justices of the peace or any other county, district or state officer over the area embraced in any such  
21 district, nor shall the same restrict or affect in any way any county, or the governing body of any  
22 county, from imposing on and collecting from abutting landowners, or other landowners receiving  
23 special or peculiar benefits, in any such district, taxes or assessments for local public improvements as  
24 permitted by the Constitution and by other statutes of the Commonwealth.25 C. Notwithstanding subsections A and B of this section, the board of supervisors of any county with  
26 a population between 15,400 and 15,950 may impose on, and collect from, landowners abutting a street  
27 being improved by the sanitary district a user fee for such service. Such fee may be enforced as  
28 provided in § 21-118.4.

ENROLLED

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