

VIRGINIA ACTS OF ASSEMBLY -- 1998 SESSION

CHAPTER 324

An Act to amend and reenact § 15.2-2404 of the Code of Virginia, relating to assessments for local improvements.

[H 897]

Approved April 9, 1998

Be it enacted by the General Assembly of Virginia:

1. That § 15.2-2404 of the Code of Virginia is amended and reenacted as follows:

§ 15.2-2404. Authority to impose taxes or assessments for local improvements; purposes.

A locality may impose taxes or assessments upon the owners of abutting property for constructing, improving, replacing or enlarging the sidewalks upon existing streets, for improving and paving existing alleys, and for the construction or the use of sanitary or storm water management facilities, retaining walls, curbs and gutters. Such taxes or assessments may include the legal, financial or other directly attributable costs incurred by the locality in creating a district, if a district is created, and financing the payment of the improvements. The taxes or assessments shall not be in excess of the peculiar benefits resulting from the improvements to such abutting property owners. No tax or assessment for retaining walls shall be imposed upon any property owner who does not agree to such tax or assessment.

In addition to the foregoing, a locality may impose taxes or assessments upon the owners of abutting property for the construction, replacement or enlargement of waterlines; for the installation of street lights; for the construction or installation of canopies or other weather protective devices; for the installation of lighting in connection with the foregoing; and for permanent amenities, including, but not limited to, benches or waste receptacles.

In cities with a population (i) in excess of 170,000 according to the 1970 or any subsequent census or (ii) between 22,000 and 23,500, the governing body may impose taxes or assessments upon the abutting property owners for the initial improving and paving of an existing street provided not less than fifty percent of such abutting property owners who own not less than fifty percent of the property abutting such street request the improvement or paving. The taxes or assessments permitted by this paragraph shall not be in excess of the peculiar benefits resulting from the improvements to such abutting property owners and in no event shall such amount exceed the sum of \$10 per front foot of property abutting such street or the sum of \$1,000 for any one subdivided lot or parcel abutting such street, whichever is the lesser.

The governing bodies of the Cities of Buena Vista and Waynesboro and the County of Augusta may, by duly adopted ordinance, impose taxes or assessments upon abutting property owners subjected to frequent flooding for special benefits conferred upon that property by the installation or construction of flood control barriers, equipment or other improvements for the prevention of flooding in such area and shall provide for the payment of all or any part of the above projects out of the proceeds of such taxes or assessments, provided that such taxes or assessments shall not be in excess of the peculiar benefits resulting from the improvements to such abutting property owners.