

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [H 897]  
5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 15.2-2404 of the Code of Virginia is amended and reenacted as follows:**

8 § 15.2-2404. Authority to impose taxes or assessments for local improvements; purposes.

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

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

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

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