

# VIRGINIA ACTS OF ASSEMBLY -- 1999 SESSION

## CHAPTER 386

*An Act to amend and reenact §§ 15.2-2404 and 15.2-2413 of the Code of Virginia, relating to service districts.*

[H 2474]

Approved March 24, 1999

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

**1. That §§ 15.2-2404 and 15.2-2413 of the Code of Virginia are 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. *With regard to installation of street lights, a locality may provide by ordinance that upon a petition of at least sixty percent of the property owners within a subdivision, or such higher percent as provided in the ordinance, the locality may impose taxes or assessments upon all owners within the subdivision who benefit from such improvements. The taxes or assessments shall not be in excess of the peculiar benefits resulting from the improvements to such property owners.*

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.

In any city with a population between 11,200 and 12,000, the governing body may impose taxes or assessments upon the owners of abutting property for the underground relocation of distribution lines for electricity, telephone, cable television and similar utilities. Notwithstanding the provisions of § 15.2-2405, such underground relocation of distribution lines may only be ordered by the governing body and the cost thereof apportioned in pursuance of an agreement between the governing body and the abutting landowners. Notice shall be given to the abutting landowners, notifying them when and where they may appear before the governing body, or some committee thereof, or the administrative board or other similar board of the locality to whom the matter may be referred, to be heard in favor of or against such improvements.

§ 15.2-2413. Installment payment of assessments.

The locality making assessments under the provisions of this article may provide that the persons against whom the assessments have been made may pay such assessments in equal installments over a period not exceeding twenty years, together with interest on the unpaid balances at an annual interest rate not to exceed the rate of one-year United States Treasury Bills at the time the assessment ordinance was adopted. Such installments shall become due at the same time that real estate taxes become due and payable in the locality in which the assessment was made, and the amount of each installment, including

principal and interest, shall be shown on a bill mailed, not later than fourteen days prior to the installment due date, to each such person by the treasurer.

In cities, the council, in its discretion, may cause the payment of the amount assessed or apportioned against each landowner, or fixed by agreement with him, for improving sidewalks upon streets or for improving and paving alleys to be made in such manner divided into such installments as shall be determined by the council, bearing interest at such rate as shall be fixed by the council.

*If an assessment is made under the provisions of this article for the installation of street lights, the locality making the assessment may provide by ordinance that the actual costs of installing, maintaining and operating such street lights be charged to and collected from each landowner as a separate component of the locality's billing system for any public utility.*