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SENATE BILL NO. 1009

Offered January 19, 1999

A *BILL* to amend and reenact §§ 15.2-717 and 58.1-3984 of the Code of Virginia, relating to corrections of erroneous assessments of local taxes.

Patrons—Howell, Colgan, Holland, Houck, Miller, K.G., Mims, Saslaw, Stosch and Walker; Delegates: Cranwell, Croshaw, DeBoer, Howell, Hull, Johnson, Marshall, Plum, Reid, Stump and Wagner

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That §§ 15.2-717 and 58.1-3984 of the Code of Virginia are amended and reenacted as follows:

§ 15.2-717. Time in which to contest real property assessments.

Notwithstanding any other provision of law and instead of any other right to apply to court, any person aggrieved by an assessment of real estate made by the department of real estate assessments may apply for relief to the circuit court of the county within one year from December 31 of the year in which such assessment is made. The application shall be before the court when it is filed in the clerk's office. In such proceeding, the burden of proof shall be on the taxpayer to show *by a preponderance of the evidence* that, *and the question for the court shall be whether*, the property in question is valued at more than its fair market value or ~~that~~ the assessment is not uniform in its application, or ~~that~~ the assessment is otherwise invalid or illegal; ~~but it~~. It shall not be necessary for the taxpayer to show *manifest error or disregard of controlling evidence*, or that intentional, systematic and willful discrimination has taken place. The proceedings shall be conducted as an action at law before the court, sitting without a jury, and the court shall act with the authority granted by §§ 58.1-3987 and 58.1-3988. *Evidence of value presented in accordance with nationally recognized standards of appraisal shall be admissible on the issue of value.*

§ 58.1-3984. Application to court to correct erroneous assessments of local levies generally.

A. Any person assessed with local taxes, aggrieved by any such assessment, may, unless otherwise specially provided by law, (i) within three years from the last day of the tax year for which any such assessment is made, (ii) within one year from the date of the assessment, (iii) within one year from the date of the Tax Commissioner's final determination under § 58.1-3703.1 A 5, or (iv) within one year from the date of the final determination under § 58.1-3981, whichever is later, apply for relief to the circuit court of the county or city wherein such assessment was made. The application shall be before the court when it is filed in the clerk's office. In such proceeding, the burden of proof shall be upon the taxpayer to show *by a preponderance of the evidence* that, *and the question for the court shall be whether*, the property in question is valued at more than its fair market value or ~~that~~ the assessment is not uniform in its application, or ~~that~~ the assessment is otherwise invalid or illegal; ~~but it~~. It shall not be necessary for the taxpayer to show *manifest error or disregard of controlling evidence*, or that intentional, systematic and willful discrimination has been made. The proceedings shall be conducted as an action at law before the court, sitting without a jury. *Evidence of value presented in accordance with nationally recognized standards of appraisal shall be admissible on the issue of value.* The county or city attorney, or if none, the attorney for the Commonwealth, shall defend the application.

B. In the event it comes or is brought to the attention of the commissioner of revenue of the locality that the assessment of any tax is improper or is based on obvious error and should be corrected in order that the ends of justice may be served, and he is not able to correct it under § 58.1-3981, the commissioner of the revenue shall apply to the appropriate court, in the manner herein provided for relief of the taxpayer. Such application may include a petition for relief for any of several taxpayers.

INTRODUCED

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