

VIRGINIA ACTS OF ASSEMBLY -- 2000 SESSION

CHAPTER 399

An Act to amend and reenact § 58.1-3222 of the Code of Virginia, relating to abatement of levies on buildings razed, destroyed, or damaged by fortuitous happenings.

[H 408]

Approved April 4, 2000

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3222 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3222. Abatement of levies on buildings razed, destroyed or damaged by fortuitous happenings. The governing body of any county or city may provide for the abatement of levies on buildings which are (i) razed, or (ii) destroyed or damaged by a fortuitous happening beyond the control of the owner. In any county or city wherein assessments are made as provided in § 58.1-3292 or § 58.1-3292.1, the governing body shall so provide. No such abatement, however, shall be allowed if the destruction or damage to such building shall decrease the value thereof by less than \$500. Also, no such abatement shall be allowed ~~if such~~ *unless the destruction or damage shall be repaired renders the building unfit for use and occupancy for thirty days or more during the same calendar year in which it occurred.* The tax on such razed, destroyed or damaged building is computed according to the ratio which the portion of the year the building was fit for use, occupancy and enjoyment bears to the entire year. Application for such abatement shall be made by or on behalf of the owner of the building within six months of the date on which the building was razed, destroyed or damaged.

2. That an emergency exists and this act is in force from its passage.