

VIRGINIA ACTS OF ASSEMBLY -- 2011 SESSION

CHAPTER 12

An Act to amend and reenact § 58.1-3237.1 of the Code of Virginia, relating to real property tax; land use valuation.

[H 1672]

Approved February 24, 2011

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3237.1 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3237.1. Authority of counties to enact additional provisions concerning zoning classifications.

Albemarle County, Arlington County, Augusta County, *James City County*, Loudoun County, and Rockingham County may include the following additional provisions in any ordinance enacted under the authority of this article:

1. The governing body may exclude land lying in planned development, industrial or commercial zoning districts from assessment under the provisions of this article. This provision applies only to zoning districts established prior to January 1, 1981.

2. The governing body may provide that when the zoning of the property taxed under the provisions of this article is changed to allow a more intensive nonagricultural use at the request of the owner or his agent, such property shall not be eligible for assessment and taxation under this article. This shall not apply, however, to property which is zoned agricultural and is subsequently rezoned to a more intensive use which is complementary to agricultural use, provided such property continues to be owned by the same owner who owned the property prior to rezoning and continues to operate the agricultural activity on the property. Notwithstanding any other provision of law, such property shall be subject to and liable for roll-back taxes at the time the zoning is changed to allow any use more intensive than the use for which it qualifies for special assessment. The roll-back tax, plus interest, shall be calculated, levied and collected from the owner of the real estate in accordance with § 58.1-3237 at the time the property is rezoned.