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## HOUSE BILL NO. 2371

Offered January 13, 2011

A *BILL to amend and reenact § 58.1-3330 of the Code of Virginia, relating to real property tax assessment; notice.*

Patrons—Edmunds, Abbitt, Crockett-Stark and Poindexter

Referred to Committee on Finance

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

**1. That § 58.1-3330 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-3330. Notice of assessment.

A. 1. *Between 30-45 days prior to the beginning of a reassessment cycle for real property in a county, city, or town, but in no event less than once per year, notice shall be given in at least one newspaper of general circulation in such county, city, or town that taxpayers have a right to require a physical examination of their property by the assessor or appraiser as provided in § 58.1-3280, and that taxpayers have a right to be present during such examination. The notice also shall provide a telephone number, mailing address, and email address that may be used by a taxpayer to request the physical examination. Finally, the notice shall advise the taxpayer that if he wishes to be present during the examination, he shall provide the means by which he shall be contacted by the assessor or appraiser, and the assessor or appraiser shall use that means to schedule an appointment with the taxpayer. The newspaper notice by the assessor or appraiser shall be at least the size of one-eighth page of a standard size or a tabloid size newspaper, and the headline in the advertisement shall be in a type no smaller than 18-point. The notice shall not be placed in that portion, if any, of the newspaper reserved for legal notices and classified advertisements.*

2. Whenever in any county, city, or town there ~~is~~ *has been* a reassessment of real estate or any change in the assessed value of any real estate, notice shall be given by mail directly to each property owner, as shown by the land books of the county, city, or town whose assessment has been changed. Such notice shall be sent by postpaid mail at least ~~fifteen~~ 15 days prior to the date of a hearing to protest such change to the address of the property owner as shown on such land books. The governing body of the county, city, or town shall require the officer of such county, city, or town charged with the assessment of real estate to send such notices or it shall provide funds or services to the persons making such reassessment so that such persons can send such notices.

B. Every notice *provided pursuant to subdivision A 2* shall, among other matters, show the magisterial or other district, if any, in which the real estate is located, the amount and the new and immediately prior appraised value of land, the new and immediately prior appraised value of improvements, and the new and immediately prior assessed value of each if different from the appraised value. It shall further set out the time and place at which persons may appear before the officers making such reassessment or change and present objections thereto. In counties that have elected by ordinance to prepare land and personal property books in alphabetical order as authorized by *subsection B of § 58.1-3301 B*, such notice may omit reference to districts, as provided herein.

The following requirements shall apply to any notice of change in assessment *provided pursuant to subdivision A 2* other than one in which the change arises solely from the construction or addition of new improvements to the real estate. If the tax rate that will apply to the new assessed value has been established, then the notice shall set out such rate, the total amount of the new tax levy, and the percentage change in the new tax levy from the immediately prior one. If the tax rate that will apply to the new assessed value has not been established, then the notice shall set out the time and place of the next meeting of the local governing body at which public testimony will be accepted on any real estate tax rate changes. If this meeting will be more than 60 days from the date of the reassessment notice, then instead of the date of the meeting, the notice shall include information on when the date of the meeting will be set and where it will be publicized.

C. Any person other than the owner who receives ~~such reassessment~~ notice *pursuant to this section* shall transmit the notice to such owner, at his last known address, immediately on receipt thereof, and shall be liable to such owner in an action at law for liquidated damages in the amount of ~~twenty-five dollars~~ \$25, in the event of a failure to so transmit the notice. Mailing such notice to the last known address of the property owner shall be deemed to satisfy the requirements of this section.

D. Notwithstanding the provisions of this section, if the address of the taxpayer as shown on the tax record is in care of a lender, the lender shall upon request furnish the county, city, or town a list of such property owners, together with their current addresses as they appear on the books of the lender, or

**59** the parties may by agreement permit the lender to forward such notices to the property owner, with the  
**60** cost of postage to be paid by the county, city, or town.