

# VIRGINIA ACTS OF ASSEMBLY -- 2013 SESSION

## CHAPTER 384

*An Act to provide for property taxes for Bedford County, the City of Bedford, and the Town of Bedford in connection with a transition to town status.*

[S 1041]

Approved March 14, 2013

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

1. § 1. Notwithstanding any other provision of law, the County of Bedford shall levy and impose real property taxes on real property located in the Town of Bedford that shall become part of Bedford County as of July 1, 2013, for a period covering a short tax year beginning July 1, 2013, through December 31, 2013. The County of Bedford shall not levy and impose real property taxes on real property located in the Town of Bedford for any period prior to July 1, 2013. The Commissioner of the Revenue of Bedford County shall make an assessment, as of January 1, 2013, of the real property located within the Town of Bedford, regardless of the fact that residents of the Town of Bedford are residents of the City of Bedford as of that date. The levy or imposition of such County real property taxes located within the Town of Bedford based on such assessments shall be valid subject to the following:

A. The Commissioner of the Revenue of Bedford County shall assess, as of January 1, 2013, the real property located within the portion of the Town of Bedford that was in the City of Bedford prior to July 1, 2013, based on the real property assessments made by the Commissioner of the Revenue of the City of Bedford as of July 1, 2012, subject to such changes as may be lawfully made. The Commissioner of the Revenue of Bedford County shall assess, as of January 1, 2013, the real property located within the portion of the Town of Bedford that was part of Bedford County prior to July 1, 2013, based on the most current assessments of such real property made by the Commissioner of the Revenue of Bedford County. Such assessments made by the Commissioner of the Revenue of Bedford County shall be used for the levy or imposition of County real property taxes within the Town of Bedford until such time as the Commissioner of the Revenue of Bedford County undertakes a reassessment of all real property within Bedford County, subject to such changes in assessments as may be lawfully made.

B. Notwithstanding any other provision of law, real property owners within the City of Bedford, or real property owners within the Town of Bedford on or after July 1, 2013, may submit, without payment of a late filing fee, an application for taxation of real property on the basis of use assessment, pursuant to Article 4 (§ 58.1-3229 et seq.) of Chapter 32 of Title 58.1 of the Code of Virginia, for the short tax year of Bedford County beginning July 1, 2013. Such application shall be submitted to the Commissioner of the Revenue of Bedford County no later than August 1, 2013. The use value assessments made by the Commissioner of the Revenue of Bedford County for real property located within the Town of Bedford shall be based on the same indicia of value used for real property located within Bedford County prior to July 1, 2013.

C. For the short tax year beginning July 1, 2013, through December 31, 2013, the real property taxes levied by Bedford County within the Town of Bedford shall be levied at the real property tax rate in effect in Bedford County as of January 1, 2013, but the amount of tax due shall be reduced by one-half to reflect the short tax year beginning July 1, 2013, through December 31, 2013. The real property taxes imposed by Bedford County for such short tax year shall meet the requirement of Article X, Section 1 of the Constitution of Virginia that all property, except as provided in the Constitution, shall be taxed.

§ 2. Notwithstanding any other provision of law, the Town of Bedford shall levy and impose real property taxes on real property located in the Town of Bedford for a period covering a short tax year beginning July 1, 2013, through December 31, 2013. The real property taxes levied by the Town of Bedford for such short tax year shall be based on the real property assessments made by the Commissioner of the Revenue of Bedford County as of January 1, 2013, subject to the following:

A. For the short tax year beginning July 1, 2013, through December 31, 2013, the real property taxes levied by the Town of Bedford shall be levied at the real property tax rate in effect in the Town of Bedford as of July 1, 2013, but the amount of tax due shall be reduced by one-half to reflect the short tax year beginning July 1, 2013, through December 31, 2013. Subsequent tax years for the levy and imposition of real property taxes in the Town of Bedford shall begin on January 1 unless the Town by ordinance shall provide, as authorized by general law, that taxes on real property shall be levied and imposed on a fiscal year basis.

B. Notwithstanding any other provision of law, such real property taxes shall be levied on the use value assessments made by the Commissioner of the Revenue of Bedford County for any qualifying property if the City of Bedford or the Town of Bedford has adopted on or before July 15, 2013, an

*ordinance providing for use value assessment and taxation.*

*§ 3. Notwithstanding any other provision of law, the City of Bedford shall levy and impose property taxes on tangible personal property located in the City of Bedford for the tax year beginning January 1, 2013, based on the assessment of such property made by the Commissioner of the Revenue of the City of Bedford as of January 1, 2013. Any supplements or changes to such assessments as may be required after July 1, 2013, shall be made by the Commissioner of the Revenue of Bedford County. The taxes on tangible personal property shall be due on such date as may be established by the City of Bedford, and if the due date is later than July 1, 2013, then the taxes shall be owed and payable to the Town of Bedford, which shall have the right to collect all such taxes.*

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