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HOUSE BILL NO. 225

Offered January 8, 2014

Prefiled December 27, 2013

A BILL to amend and reenact § 58.1-3260 of the Code of Virginia, relating to reassessment of real estate and equalization of assessment; City of Richmond board of equalization.

Patron—McQuinn

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:**1. That § 58.1-3260 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-3260. Acts authorizing, in certain cities and counties, provision for the annual general reassessment of real estate and equalization of assessments, by continuing assessors, conferring upon assessors certain duties of commissioners of the revenue, etc.

The following acts are continued in effect as amended from time to time:

1. Chapter 261 of the Acts of Assembly of 1936, approved March 25, 1936, as amended by Chapter 64 of the Acts of Assembly of 1938, approved March 4, 1938, Chapter 234 of the Acts of Assembly of 1942, approved March 14, 1942, Chapter 422 of the Acts of Assembly of 1950, Chapter 339 of the Acts of Assembly of 1958, and Chapter 1036 of the Acts of Assembly of 2003, authorizing provision for the annual general reassessment of real estate and the election of assessors in cities of more than 175,000; transferring to the assessors in such cities the duties in regard to the assessment of real estate formerly devolved upon the commissioners of the revenue; repealing all provisions of law relating to the equalization of real estate assessments insofar as they applied to such cities; and relating to other connected matters.

1. a. *Notwithstanding the provisions of subsection 1, the City of Richmond may by ordinance elect to provide for a board of equalization as provided in § 58.1-3370 or a permanent board of equalization as provided in § 58.1-3373 instead of a board of review as provided in § 3 of Chapter 261 of the Acts of Assembly of 1936, as amended.*

2. Chapter 29 of the Acts of Assembly of 1947, approved January 29, 1947, authorizing provision for the annual general reassessment of real estate, the appointment of assessors, and the appointment of boards of review, in cities of not less than 125,000 nor more than 190,000; conferring on such boards of review the powers exercised by boards of equalization; and relating to other connected matters.

3. Chapter 211 of the Acts of Assembly of 1944, amended by Chapter 167 of the Acts of Assembly of 1946 (Repealed by Acts of Assembly of 1952, Chapter 636).

4. Chapter 65 of the Acts of Assembly of 1944, approved February 26, 1944, as amended by Chapter 80 of the Acts of Assembly of 1954, and Chapter 624 of the Acts of Assembly of 1968, authorizing, in cities of not less than 40,000 nor more than 50,000, provision for the general reassessment of real estate and equalization of assessments every one, two, three or four years, and the appointment of assessors to perform these duties; conferring on the assessors certain duties formerly imposed upon commissioners of the revenue; and relating to other connected matters.

5. Chapter 17 of the Acts of Assembly of 1947, approved January 29, 1947, as amended by Chapter 29 of the Acts of Assembly of 1952, Ex. Sess., authorizing, in cities having a population of not less than 30,000 nor more than 31,000, provision for the annual general reassessment of real estate and equalization of assessments, and the appointment of assessors to perform these duties; conferring on the assessors certain duties formerly imposed upon commissioners of the revenue; and relating to other connected matters.

6. Chapter 146 of the Acts of Assembly of 1942, approved March 9, 1942, authorizing, in any city adjoining a county having a density of more than 1,000 per square mile, provision for the annual general reassessment of real estate and equalization of assessments, and the appointment of assessors to perform these duties; conferring on the assessors certain duties formerly imposed upon commissioners of the revenue; and relating to other connected matters.

7. Chapter 189 of the Acts of Assembly of 1946, approved March 15, 1946, as amended by Chapter 325 of the Acts of Assembly of 1950, authorizing, in any county adjoining a county having a population density of 1,000 or more per square mile, provision for the annual general reassessment of real estate and equalization of assessments, and the appointment of assessors to perform these duties; conferring on the assessors certain duties formerly imposed upon commissioners of the revenue; and relating to other connected matters.

8. Chapter 237 of the Acts of Assembly of 1942, amended by Chapter 44 of the Acts of Assembly

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59 of 1946 and Chapter 59 of the Acts of Assembly of 1948.

60 9. Chapter 345 of the Acts of Assembly of 1942, approved March 31, 1942, authorizing, in any
61 county adjoining a city of more than 190,000, and any county with an area of less than 70 square miles
62 of highland, provision for the annual general reassessment of real estate and the equalization of
63 assessments, and the appointment of assessors to perform such duties; conferring upon the assessors
64 certain duties imposed by general law on commissioners of the revenue; and relating to other connected
65 matters.

66 10. Chapter 237 of the Acts of Assembly of 1946, approved March 25, 1946, authorizing, in counties
67 having an area of more than 135 square miles but less than 152 square miles, and a population of more
68 than 4,000 but less than 8,000, provision for boards for the annual general reassessment of real estate
69 and equalization of assessments; conferring on the assessors certain duties imposed by general law upon
70 commissioners of the revenue; and relating to other connected matters.

71 11. Chapter 85 of the Acts of Assembly of 1948, approved March 3, 1948, codified in Michie
72 Supplement 1948 as Tax Code § 348b, as amended by Chapter 266 of the Acts of Assembly of 1952,
73 providing, in counties of not more than 30,000 adjoining cities of not less than 100,000 and not more
74 than 150,000, for continuing boards of assessors to meet annually and perform the duties imposed upon
75 boards of assessors of real estate assessments by general law, and relating to other connected matters, is
76 incorporated in this Code by this reference.