

2017 SESSION

HOUSE SUBSTITUTE

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HOUSE BILL NO. 1463

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance
on February 1, 2017)

(Patron Prior to Substitute—Delegate Sullivan)

A BILL to amend and reenact § 58.1-3924 of the Code of Virginia, relating to publication of delinquent taxes by treasurers.

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3924 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3924. Delinquent lists involving local taxes submitted to local governing bodies; publication of lists.

Upon the request of the governing body of a county, city or town, the treasurer shall furnish a copy of any of the six lists mentioned in § 58.1-3921.

The treasurer may, or shall at the direction of the governing body, certify to the commissioner of the revenue a copy of the list of real estate on the commissioner's land book improperly placed thereon or not ascertainable. The commissioner of the revenue shall correct his land book accordingly. The treasurer shall be given credit for the entire amount of the taxes included in the list and may destroy the tax tickets made out by him for such taxes. The treasurer shall be given credit for all taxes shown on the list mentioned in subdivisions 4, 5, and 6 of § 58.1-3921 and for obligations discharged in bankruptcy as described in § 58.1-3921.

The governing body, *or the treasurer*, may cause the lists mentioned in subdivisions 2 and 3 of § 58.1-3921, *whether or not they are based on information as it exists at the end of the fiscal year*, or such parts thereof as deemed advisable by the treasurer, to be published in a newspaper of general circulation in the county, city, or town or to be made available on any Internet site maintained by or for such county, city, or town.

The costs, if any, of publishing such lists shall be paid for by funds allocated for that purpose by the local governing body, and may be charged ratably to the delinquent taxpayers listed.

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