

# VIRGINIA ACTS OF ASSEMBLY -- 2018 SESSION

## CHAPTER 24

*An Act to amend and reenact § 58.1-3252 of the Code of Virginia, relating to real property tax; general reassessment.*

[H 124]

Approved February 26, 2018

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

**1. That § 58.1-3252 of the Code of Virginia is amended and reenacted as follows:**

**§ 58.1-3252. In counties.**

There shall be a general reassessment of real estate every four years. Any county ~~which~~ *that*, however, has a total population of 50,000 or less may elect by majority vote of its board of supervisors to conduct its general reassessments at either five-year or six-year intervals. In addition, Augusta County *and Bedford County* may elect by majority vote of ~~its~~ *their respective* board of supervisors to conduct ~~its~~ *their* general reassessments at either five-year or six-year intervals.

Nothing in this section shall affect the power of any county to use the annual or biennial assessment method as authorized by law.