

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4
5 Approved

[H 124]

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

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

8 **§ 58.1-3252. In counties.**

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

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

ENROLLED

HB124ER