

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3378 of the Code of Virginia, relating to real property tax; boards*
3 *of equalization.*

4
5 Approved

[H 190]

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

7 **1. That § 58.1-3378 of the Code of Virginia is amended and reenacted as follows:**

8 **§ 58.1-3378. Sittings; notices thereof.**

9 Each board of equalization shall sit at and for such time or times as may be necessary to discharge
10 the duties imposed and to exercise the powers conferred by this chapter. Of each sitting public notice
11 shall be given at least 10 days beforehand by publication in a newspaper having general circulation in
12 the county or city and, in a county, also by posting the notice at the courthouse and at each public
13 library, voting precinct or both. Such posting shall be done by the sheriff or his deputy. Such notice
14 shall inform the public that the board shall sit at the place or places and on the days named therein for
15 the purpose of equalizing real estate assessments in such county or city and for the purpose of hearing
16 complaints of inequalities wherein the property owners allege a lack of uniformity in assessment, or
17 errors in acreage in such real estate assessments. The board also shall hear complaints that real property
18 is assessed at more than fair market value. Except as otherwise provided by the Code of Virginia:

19 1. The fair market value of real property shall be established by the board as of January 1 of the
20 applicable year; or

21 2. If a county or city has adopted July 1 as its tax day for real property pursuant to § 58.1-3011,
22 then, for other than public service corporation property, the fair market value of real property shall be
23 established by the board as of July 1 of the applicable year.

24 The governing body of any county or city may provide by ordinance the date by which applications
25 must be made by property owners or lessees for relief. Such date shall not be earlier than 30 days after
26 the termination of the date set by the assessing officer to hear objections to the assessments as provided
27 in § 58.1-3330. If no applications for relief are received by such date, the board of equalization shall be
28 deemed to have discharged its duties. Such governing body may also provide by ordinance the deadline
29 by which all applications must be finally disposed of by the board of equalization. All such deadlines
30 shall be clearly stated on the notice of assessment. The governing body may provide for applications for
31 relief to be made electronically; however, taxpayers retain the right to file applications on traditional
32 paper forms provided by the governing body as long as such forms are submitted prior to the
33 established deadline. If such paper forms are mailed by the applicant, the postmark date shall be
34 considered the date of receipt by the governing body. A hearing for relief before the board of
35 equalization regarding an assessment on residential property shall not be denied on the basis of a lack of
36 information on the application for relief, as long as the application includes the address, the parcel
37 number, and the owner's proposed assessed value for the property. *If the application for relief is sent*
38 *electronically, the date the applicant sends the application shall be considered the date of receipt by the*
39 *governing body. The application is considered sent when it meets the requirements of subsection (a) of*
40 *§ 59.1-493.* A hearing for relief before the board of equalization regarding an assessment on commercial,
41 multi-family residential, or industrial property on the basis of fair market value shall not be denied on
42 the basis of a lack of information on the application, as long as documentation of any applicable
43 assessment methodologies is submitted with the application, and the application includes the address, the
44 parcel number, and the owner's proposed assessed value for the property.

ENROLLED

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