

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding in Article 3 of Chapter 32 of Title 58.1 a section*
3 *numbered 58.1-3228.1, relating to partial exemption from real property taxes for flood mitigation*
4 *efforts.*

5 [S 1588]

6 Approved

7 **Be it enacted by the General Assembly of Virginia:**
8 **1. That the Code of Virginia is amended by adding in Article 3 of Chapter 32 of Title 58.1 a**
9 **section numbered 58.1-3228.1 as follows:**

10 ***§ 58.1-3228.1. Partial exemption from real property taxes for flood mitigation efforts.***

11 *A. As used in this section, unless the context requires a different meaning:*

12 *"Impervious area" means any man-made area that significantly impedes or prevents natural*
13 *infiltration of water into the soil, including roofs, buildings, streets, driveways, parking areas, and any*
14 *concrete, asphalt, or compacted gravel surface.*

15 *"Living shoreline" has the same meaning as provided in § 28.2-104.1.*

16 *"Qualifying flood improvements" means flooding abatement, mitigation, or resiliency improvements*
17 *that do not increase the size of any impervious area and are made either to qualifying structures or to*
18 *land. For improvements made to land, the improvements must be made primarily for the benefit of one*
19 *or more qualifying structures.*

20 *"Qualifying structure" means a structure that was completed prior to July 1, 2018 or a structure that*
21 *was completed more than 10 years prior to the completion of the qualifying flood improvements.*

22 *B. The governing body of any county, city, or town may, by ordinance, provide a partial tax*
23 *exemption for improved real estate that is subject to recurrent flooding and upon which qualifying flood*
24 *improvements have been made. No exemption shall be granted for any improvements made prior to July*
25 *1, 2018.*

26 *C. The ordinance may also (i) establish flood protection standards that qualifying flood*
27 *improvements must meet in order to be eligible for the exemption; (ii) determine the amount of the*
28 *exemption; (iii) set income or property value limitations regarding eligibility for the exemption; (iv)*
29 *provide that the exemption shall last for only a specified number of years; (v) determine, based upon*
30 *flood risk, zones or districts within the locality in which the exemption shall be available, such as those*
31 *established by the Virginia Flood Risk Information System; and (vi) establish preferred actions that*
32 *qualify for the exemption, including the use of living shorelines as the preferred alternative for*
33 *stabilizing tidal shorelines in the Commonwealth pursuant to § 28.2-104.1.*

ENROLLED

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