

# VIRGINIA ACTS OF ASSEMBLY -- 2022 SESSION

## CHAPTER 320

*An Act to amend and reenact § 8.07, as amended, of Chapter 147 of the Acts of Assembly of 1962, which provided a charter for the City of Virginia Beach, relating to board of equalization.*

[H 1163]

Approved April 11, 2022

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

**1. That § 8.07, as amended, of Chapter 147 of the Acts of Assembly of 1962 is amended and reenacted as follows:**

§ 8.07. Annual assessment of real estate.

The council may, in lieu of annual, biennial or triennial assessment, reassessment and equalization of the methods prescribed by general law, provide by ordinance for the assessments of real estate for local taxation and to that end may appoint one or more persons as assessors to assess or reassess for taxation the real estate within the city. Such assessors shall make assessments and reassessments on the same basis as real estate is required to be assessed under the provisions of general law and as of the first day of July of each year in which such assessment, reassessment and equalization of assessments is made, shall have the same authority as the assessors appointed under the provisions of general law and shall be charged with duties similar to those thereby imposed upon such assessors. The judges of the circuit court shall annually appoint a board of equalization of real estate assessments to be composed of ~~three~~ *four* members who shall be freeholders of the city. Such board of equalization shall have and may exercise the powers to revise, correct and amend any assessment of real estate and to that end shall have all powers conferred upon boards of equalization by general law. The provisions of general law notwithstanding, the board of equalization may adopt any regulations providing for the oral presentation, with formal petitions or other pleadings of requests for review, and looking to the further facilitation and simplification of proceeding before the board. This section shall not apply to assessment of any real estate assessable by the State Corporation Commission.