

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [S 274]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 8.07, as amended, of Chapter 147 of the Acts of Assembly of 1962 is amended and**
8 **reenacted as follows:**

9 § 8.07. Annual assessment of real estate.

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