

VIRGINIA ACTS OF ASSEMBLY -- 2023 SESSION

CHAPTER 667

An Act to amend and reenact § 58.1-3330 of the Code of Virginia, relating to real property tax; notice of rate and assessment changes.

[H 1942]

Approved March 26, 2023

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3330 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3330. Notice of change in assessment.

A. Whenever in any county, city, or town there is a reassessment of real estate, or any change in the assessed value of any real estate, notice shall be given by mail directly to each property owner, as shown by the land books of the county, city, or town whose assessment has been changed. Such notice shall be sent by postpaid mail at least fifteen 15 days prior to the date of a hearing to protest such change to the address of the property owner as shown on such land books. The governing body of the county, city, or town shall require the officer of such county, city, or town charged with the assessment of real estate to send such notices or it shall provide funds or services to the persons making such reassessment so that such persons can send such notices.

B. Every notice shall, among other matters, show the magisterial or other district, if any, in which the real estate is located, the amount and the new and immediately prior two tax years' final assessed values of land, and the new and immediately prior two tax years' final assessed values of improvements. It shall further set out the time and place at which persons may appear before the officers making such reassessment or change and present objections thereto. The notice shall also inform each property owner of the right to view and make copies of records maintained by the local assessment office pursuant to §§ 58.1-3331 and 58.1-3332, and inform each property owner that the records available and the procedure for accessing them are set out in §§ 58.1-3331 and 58.1-3332. In counties that have elected by ordinance to prepare land and personal property books in alphabetical order as authorized by § 58.1-3301 B, such notice may omit reference to districts, as provided herein.

The following requirements shall apply to any notice of change in assessment other than one in which the change arises solely from the construction or addition of new improvements to the real estate. If the tax rate that will apply to the new assessed value has been established, then the notice shall set out such rate. In addition, whether or not the tax rate applicable to the new assessed value has been established, the notice shall set out the tax rates for the immediately prior two tax years, the total amount of the new tax levy, based on the current tax rate at the time the notices are prepared, and the amounts of the total tax levies for the immediately prior two tax years, based on the final tax rates for those tax years multiplied by the final assessed values of land and improvements for those tax years, and the percentage changes in the new tax levy from the tax levies in the immediately prior two tax years.

If the tax rate that will apply to the new assessed value has not been established, then the notice shall set out the time and place of the next meeting of the local governing body at which public testimony will be accepted on any real estate tax rate changes. Additionally, in any county, city, or town that conducts an annual or biennial reassessment of real estate or in which reassessment of real estate is conducted primarily by employees of the county, city, or town under direction of the commissioner of the revenue, if the proposed rate exceeds the lowered tax rate, as that term is described in subdivision C 2 of § 58.1-3321, the notice shall set out the effective tax rate increase, as that term is described in subdivision C 3 of § 58.1-3321. If this meeting will be more than 60 days from the date of the reassessment notice, then instead of the date of the meeting, the notice shall include information on when the date of the meeting will be set and where it will be publicized.

C. Any person other than the owner who receives such reassessment notice, shall transmit the notice to such owner, at his last known address, immediately on receipt thereof, and shall be liable to such owner in an action at law for liquidated damages in the amount of twenty-five dollars \$25, in the event of a failure to so transmit the notice. Mailing such notice to the last known address of the property owner shall be deemed to satisfy the requirements of this section.

D. Notwithstanding the provisions of this section, if the address of the taxpayer as shown on the tax record is in care of a lender, the lender shall upon request furnish the county, city, or town a list of such property owners, together with their current addresses as they appear on the books of the lender, or the parties may by agreement permit the lender to forward such notices to the property owner, with the cost of postage to be paid by the county, city, or town.