

VIRGINIA ACTS OF ASSEMBLY — CHAPTER

An Act to amend and reenact §§ 12.03, 12.04, and 12.05 of Chapter 576 of the Acts of Assembly of 1978, which provided a charter for the City of Newport News, relating to real estate assessment.

[S 829]

Approved

Be it enacted by the General Assembly of Virginia:

1. That §§ 12.03, 12.04, and 12.05 of Chapter 576 of the Acts of Assembly of 1978 are amended and reenacted as follows:

§ 12.03. Board of review; composition; appointment, term and compensation of members; vacancies.

~~Notwithstanding any provision of §§ 58-895 to 58-902 and 58-914 Pursuant to § 58.1-3370 of the~~ Code of Virginia, as amended, the courts of record en banc of the city or the judges thereof in vacation shall, annually, appoint for the city, a board of review of real estate assessments to be composed of three members, who shall be freeholders of the city for which they serve. The terms of such members shall commence on September 1 of the year in which they are appointed and shall expire on the thirtieth day of November of the year in which they are appointed, unless their terms are extended. Such courts or the judges thereof in vacation may extend the terms of the members of the board of review and shall fill any vacancy therein for the unexpired term. The members of the board shall receive per diem compensation for the time actually engaged in the duties of the board to be fixed by the council of the city, and to be paid out of the treasury of the city, and the council may limit the per diem compensation to such number of days as, in its judgment, is sufficient for the completion of the work of the board.

§ 12.04. ~~Same~~ Board of review; powers; procedural regulations.

Such board of review shall have and may exercise the power to revise, correct and amend any assessment of real estate made in the year in which they serve, and to that end shall have all powers conferred upon boards of equalization by §§ ~~58-903 to 58-912~~ 58.1-3378 through 58.1-3387, inclusive, of the Code of Virginia, as amended. Notwithstanding any provisions of such sections, however, the board of review 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 simplifications of oral and written information for the purpose of facilitating the orderly presentation and consideration of proceedings before the board.

§ 12.05. ~~Same~~ Board of review; appeal.

Any person, or the city, aggrieved by any assessment made by the board of review may apply for relief in the manner provided by §§ ~~58-1145 to 58-1171, inclusive~~, Article 5 (§ 58.1-3980 et seq.) of Chapter 39 of Title 58.1 of the Code of Virginia, as amended, for taxable years beginning on or after July 1, 2023; however, no person aggrieved by any assessment made by the assessor may apply for or be entitled to relief from the circuit court pursuant to said sections of the Code of Virginia until the assessment complained of has first been reviewed by and acted upon by the board of review, as permitted by § 58.1-3350 of the Code of Virginia, as amended.

ENROLLED

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