

VIRGINIA ACTS OF ASSEMBLY -- 2022 SESSION

CHAPTER 362

An Act to amend and reenact § 58.1-3252 of the Code of Virginia, relating to real property tax; assessment cycles.

[S 77]

Approved April 11, 2022

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3252 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3252. In counties.

There shall be a general reassessment of real estate every four years *or, if determined by majority vote of a county's board of supervisors, every three years*. Any county that, ~~however~~, has a total population of 50,000 or less may elect by majority vote of its board of supervisors to conduct its general reassessments at either five-year or six-year intervals. In addition, Augusta County and Bedford County may elect by majority vote of their respective board of supervisors to conduct their general reassessments at either five-year or six-year intervals.

Nothing in this section shall affect the power of any county to use the annual or biennial assessment method as authorized by law.