Code of Virginia
Title 58.1. Taxation
Subtitle III. Local Taxes
Chapter 32. Real Property Tax
Article 3. Other Exemptions, Credits, Partial Abatement, Apportionments, Classifications

§ 58.1-3221.1. Classification of land and improvements for tax purposes

A. In the Cities of Charlottesville, Fairfax, Falls Church, Fredericksburg, Newport News, Poquoson, Richmond, and Roanoke, improvements to real property are declared to be a separate class of property and shall constitute a separate classification for local taxation of real property.

B. The governing body of the City of Charlottesville, the City of Fairfax, the City of Falls Church, the City of Fredericksburg, the City of Newport News, the City of Richmond, and the City of Roanoke, after giving public notice and an opportunity for the public to be heard in the manner provided in § 58.1-3007, may levy a tax on the property enumerated in subsection A at a different rate than the tax imposed upon the land on which it is located, provided that the rate of tax on the property described in subsection A shall not be zero and shall not exceed the rate of tax on the land on which it is located.

C. Nothing in this section shall be construed to permit the City of Charlottesville, Fairfax, Falls Church, Fredericksburg, Newport News, Poquoson, Richmond, or Roanoke to alter in any way its valuation of real property covered by this section.

D. The governing body of the City of Poquoson, after giving public notice and an opportunity for the public to be heard in the manner provided in § 58.1-3007, may levy a tax on the property enumerated in subsection A at a different rate than the tax imposed upon the land on which it is located, provided that the rate of tax on the property described in subsection A shall not be zero.

2002, c. 16;2003, c. 164;2011, c. 146;2020, c. 790;2026, c. 100.

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.