

ORDINANCE AMENDING AND RE-ENACTING SECTION 4-1-5
OF THE
HARRISONBURG CITY CODE

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF HARRISONBURG, VIRGINIA:

That Section 4-1-5 be amended and re-enacted as follows:

Section 4-1-5. Assessment of real estate - Generally; preparation and delivery of land property books.

(a) All real estate in the city shall be assessed annually, beginning on January 1, by the commissioner of the revenue, for taxation by the city. The annual assessment of all real estate in the city shall be at its fair market value and shall include all lands, buildings, structures and improvements thereon and all rights thereto and interests therein, and the commissioner of the revenue shall have the right and power to do all things necessary to assess such property.

(b) Every assessment of real estate shall be effective for tax purposes on the first day of July of the fiscal year for which the assessment is made and the taxes and other charges shall be extended on the basis of such assessment. The beginning of the tax year on all real estate assessable by the city for taxation shall be July 1, and the owner of such real estate on that day shall be assessed with taxes for the fiscal year beginning on that day.

(c) The annual assessment made by the commissioner of the revenue shall be completed by December 1 and the assessor shall have a goal of notifying property owners whose assessment values have changed on or before the thirty-first of December of each year. The commissioner of the revenue shall prepare the real property book, in the form prescribed by the state department of taxation, showing the assessed value of all taxable real property and the value of all nontaxable real estate located within the city. The real property book shall be presented to the city treasurer not later than September 1 of each year, unless an extension of time has been granted for cause. The commissioner of the revenue may thereafter prepare such supplements to the books as may be necessary and forward them to the treasurer.

(d) It shall not be necessary for the assessor to prepare a reassessment book, but the records of the assessment may be kept on cards or in such other way as the city council prescribes; or, in case no such provision is made, as the assessor deems best.

(e) The assessor shall give the written notice, as required by subsection (c) of this section, by mailing the notice to the last known post office address of such owner in whose name the property is listed, but the validity of such assessment shall not be affected by any failure to give or receive such notice. Every such notice shall contain the assessed value of such real estate immediately preceding such increase.

(f) Any property owner of real property in the city shall have the right to appeal any assessment thereof to the city assessor by appointment according to a schedule set by the assessor, which schedule shall be noted on the written notice of assessment. The assessor shall have a goal to complete the appeal hearings by January 31 of the year prior to the effective day of the assessment. Any property owner remaining unsatisfied with the action taken on appeal may further appeal to the city's board of equalization by making application by appointment according to the schedule set by the board of equalization, which schedule shall be noted on the written notice of change of assessment. The city's board of equalization shall have a goal of having its work completed by April 15 of the year prior to the effective day of the assessment. Any appeal not timely filed shall not be considered.

This ordinance shall be effective from the date of its passage.

ADOPTED AND APPROVED this 9 day of October, 2012.


MAYOR

ATTESTE:


CLERK OF THE COUNCIL