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HOUSE BILL NO. 10

Offered January 14, 2026

Prefiled December 19, 2025

A BILL to amend and reenact § 58.1-3221.1 of the Code of Virginia, relating to real property tax; classification of land and improvements.

Patron—McNamara

Committee Referral Pending

Be it enacted by the General Assembly of Virginia:**1. That § 58.1-3221.1 of the Code of Virginia is amended and reenacted as follows:****§ 58.1-3221.1. Classification of land and improvements for tax purposes.**

A. In ~~the Cities of Fairfax, Poquoson, Richmond, and Roanoke~~ *all localities*, 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 Fairfax, the City of Richmond, and the City of Roanoke~~ *any locality*, 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 Fairfax, Poquoson, Richmond, or Roanoke~~ *a locality* 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.~~

2. That the provisions of this act shall apply only to taxable years beginning on and after July 1, 2026.

INTRODUCED

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