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1 **HOUSE BILL NO. 261**

2 Offered January 14, 2026

3 Prefiled January 9, 2026

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

6 Patron—Simonds

7 Committee Referral Pending

8 **Be it enacted by the General Assembly of Virginia:**9 **1. That § 58.1-3221.1 of the Code of Virginia is amended and reenacted as follows:**10 **§ 58.1-3221.1. Classification of land and improvements for tax purposes.**11 A. In the Cities of Fairfax, *Newport News*, Poquoson, Richmond, and Roanoke, improvements to real
12 property are declared to be a separate class of property and shall constitute a separate classification for local
13 taxation of real property.14 B. The governing body of the City of Fairfax, *the City of Newport News*, the City of Richmond, and the
15 City of Roanoke, after giving public notice and an opportunity for the public to be heard in the manner
16 provided in § 58.1-3007, may levy a tax on the property enumerated in subsection A at a different rate than
17 the tax imposed upon the land on which it is located, provided that the rate of tax on the property described in
18 subsection A shall not be zero and shall not exceed the rate of tax on the land on which it is located.19 C. Nothing in this section shall be construed to permit the City of Fairfax, *Newport News*, Poquoson,
20 Richmond, or Roanoke to alter in any way its valuation of real property covered by this section.21 D. The governing body of the City of Poquoson, after giving public notice and an opportunity for the
22 public to be heard in the manner provided in § 58.1-3007, may levy a tax on the property enumerated in
23 subsection A at a different rate than the tax imposed upon the land on which it is located, provided that the
24 rate of tax on the property described in subsection A shall not be zero.

INTRODUCED

HB261