COUNTIES, CITIES AND TOWNS: JOINT ACTIONS BY LOCALITIES - JOINT EXERCISE OF POWERS.

TAXATION: REAL PROPERTY TAX - WHO PERFORMS REASSESSMENT/ASSESSMENT.

Two or more counties may establish joint department of real estate assessment, unless express statutory procedure provides otherwise, so long as each county possesses independent authority to establish such department.

The Honorable Harvey B. Morgan
Member, House of Delegates
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You ask whether, pursuant to § 15.2-1300 of the Code of Virginia, two or more counties may establish a joint department of real estate assessment.

A 1984 opinion of the Attorney General concludes that a county board of supervisors may, by ordinance, establish a department of real estate assessment.\(^1\) Similarly, another 1984 opinion concludes that certain functions related to real estate assessment may be assigned to a locality’s department of real estate assessment by an appropriate ordinance.\(^2\)

Section 15.2-1300(A) authorizes the joint exercise of “[a]ny power, privilege or authority exercised or capable of exercise by any political subdivision” with that of any other political subdivision, “except where an express statutory procedure is otherwise provided for the joint exercise.” Section 15.2-1300(B) provides that “[a]ny two or more political subdivisions may enter into agreements with one another for joint action pursuant to the provisions of this section.”

The purpose of § 15.2-1300 is to allow a more efficient and economical exercise of existing powers rather than grant additional substantive authority or modify existing duties.\(^3\) Thus, the power sought to be exercised in each instance must exist in each of the political subdivisions before the power may be exercised jointly.\(^4\) Therefore, so long as each political subdivision has the authority to exercise certain powers independently, they may jointly conduct such activities.\(^5\)

Accordingly, it is my opinion that, unless express statutory procedure provides otherwise, § 15.2-1300 allows two or more counties to establish a joint department of real estate assessment, so long as each county possesses independent authority to establish such a department.\(^6\)


4Id.; see also 1965-1966 Op. Va. Att'y Gen. 71, 72 (counties may establish joint police training facility, provided each county is authorized to establish and operate such facility).


6My conclusion is consistent with specific statutes, e.g., § 58.1-3274(B), which authorizes James City County, "[u]pon establishment of a department of real estate assessment," to establish a joint department of real estate assessment with any county or city contiguous to it, to assess on an annual basis the real estate within such county or city.