



## VIRGINIA LAW

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## Code of Virginia

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### § 58.1-3109. Duties of commissioners as to personal property, income and licenses.

Each commissioner of the revenue shall:

1. Review the lists of all persons licensed by the commissioner of the revenue and assess, for the current license year, additional license taxes for any person who has reported less than the law requires;
2. Upon investigation, assess the proper license taxes for any person who has without a license conducted any business for which a license is required;
3. Review, in regard to intangible personal property and income, such returns of taxpayers as may be referred to him by the Department of Taxation and report to the Department, for assessment, any additional intangible personal property and income when his review or investigation discloses that such property or income has not been reported for taxation or has been reported for taxation at less than the law requires;
4. Examine causes pending in the courts of his county or city and the records thereof and ascertain and assess all property and income subject to assessment by his office;
5. Require every taxpayer who may not have properly returned to the commissioner of the revenue all of his tangible and intangible personal property, and licenses for the current tax year and the three preceding tax years to make the proper and complete return;
6. Require taxpayers or their agents or any person, firm or officer of a company or corporation to furnish information relating to tangible or intangible personal property, income or license taxes of any and all taxpayers; and require such persons to furnish access to books of account or other papers and records for the purpose of verifying the tax returns of such taxpayers and procuring the information necessary to make a complete assessment of any taxpayer's tangible and intangible personal property, and license taxes for the current tax year and the three preceding tax years;
7. Make such reports to the Department of Taxation as may be required by law or as the rules and regulations adopted by the Tax Commissioner may require;

8. Upon written request of any town treasurer or director of finance or other officer who performs the duties of a treasurer and whose locality is located within such commissioner's jurisdiction, provide the name, address and social security number of any taxpayer who has filed a personal property tax return with such commissioner of the revenue, as long as such town treasurer or director of finance or other officer who performs the duties of a treasurer shall certify that such information is sought in the performance of official duties. Any town official to whom information is furnished pursuant to this provision shall be bound by the provisions and penalties of § 58.1-3; and

9. Notify the animal control officer of the presence of any commercial dog breeder, as defined in § 3.2-6500, operating within the locality.

Code 1950, §§ 58-865, 58-874; 1980, c. 317; 1984, c. 675; 1991, cc. 8, 448; 2008, c. 852.

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