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# VIRGINIA STATE BUDGET

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1998 Special Session I

## Budget Bill - SB4001 (Introduced)

Bill Order » Office of Finance » Item 295

Department of Taxation

### Item 295

First Year - FY1999 Second Year - FY2000

	First Year - FY1999	Second Year - FY2000
<b>Tax Value Assistance to Localities (73400)</b>	<b>\$995,087</b>	<b>\$1,000,364</b>
Assessor Training and Education (73401)	\$69,933	\$69,933
Local Valuations and Assessments (73404)	\$216,999	\$218,441
Mapping Services (73405)	\$463,345	\$465,704
Property Tax Assistance to Localities (73406)	\$53,500	\$53,500
Valuation and Assessment of Public Service Corporations and Railroads (73407)	\$191,310	\$192,786
Fund Sources:		
General	\$733,843	\$737,644
Special	\$261,244	\$262,720

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Authority: Title 58.1, Chapters 32, 34, 35, 36, and 39 and §§ [58.1-202\(6\)](#), [58.1-202\(10\)](#), [58.1-202\(11\)](#), [58.1-206](#), [58.1-2655](#), [58.1-3239](#), [58.1-3278](#), and [58.1-3374](#), Code of Virginia.

A. The Department is hereby authorized to recover from participating localities as special funds, the direct costs associated with assessor/property tax and local valuation and assessments training classes. In accordance with § [58.1-206](#), Code of Virginia, the assessing officers and board members attending shall continue to be reimbursed for the actual expenses incurred by their attendance at the programs.

B. The State Land Evaluation Advisory Commission shall examine its current method of calculating agricultural land use assessment values to determine if the current method accurately reflects such values. As part of its study, the Commission shall examine methods other states are using to value agricultural land use. The Commission's findings and recommendations shall address whether Virginia's current method is the most accurate and cost-effective method for calculating agricultural land use values. The Commission shall report its findings to the Chairmen of the House Appropriations, House Finance, and Senate Finance Committees by December 1, 1999.