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# VIRGINIA STATE BUDGET

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2021 Special Session I

## Budget Bill - HB1800 (Enrolled)

Bill Order » Office of Commerce and Trade » Item 117

Department of Housing and Community Development

Item 117	First Year - FY2021	Second Year - FY2022
<b>Governmental Affairs Services (70100)</b>	<b>\$364,081</b>	<b>\$364,081</b>
Intergovernmental Relations (70101)	\$364,081	\$364,081
Fund Sources:		
General	\$364,081	\$364,081

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Authority: Title 15.2, Subtitle III, Code of Virginia.

*A. The Commission on Local Government will review the fiscal effects of mandatory property tax exemptions on the capacity of local governments to deliver essential services to the public. As part of the review, the Commission will ascertain the impact of the exemptions on property tax collections, the shift to and reliance on other local revenues to compensate for exempted properties, the additional fiscal stress placed on non-exempted properties and non-exempted local taxpayers, and the ability of local governments to meet spending needs. In addition, the Commission will develop and include in its review potential recommendations to mitigate the fiscal impacts on local governments tied to these state tax exemption initiatives. The Commission will report its findings to the Governor, the Joint Subcommittee on Local Government Fiscal Stress, and the Chairs of the House Committee on Finance, and the House Committee on Appropriations and the Senate Committee on Finance and Appropriations by November 1, 2021.*