
VIRGINIA STATE BUDGET

2022 Special Session I

Budget Bill - HB30 (Enrolled)

Bill Order » Office of Finance » Item 275

Department of Taxation

Item 275	First Year - FY2023	Second Year - FY2024
Tax Value Assistance to Localities (73400)	\$2,281,486	\$2,281,486
Training for Local Assessors (73401)	\$160,394	\$160,394
Valuation and Assessment Assistance for Localities (73410)	\$2,121,092	\$2,121,092
Fund Sources:		
General	\$796,193	\$796,193
Special	\$1,485,293	\$1,485,293

Authority: Title 58.1, Chapters 32, 34, 35, 36, and 39 and §§ [58.1-202](#), subdivisions 6, 10, and 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. In the expenditure of funds out of its appropriations for determination of true values of locally taxable real estate for use by the Board of Education in state school fund distributions, the Department of Taxation shall use a sufficiently representative sampling of parcels, in accordance with the classification system as established in § [58.1-208](#), Code of Virginia, to reflect actual true values; further, the department shall, upon request of any local school board, review its initial determination and promptly inform the Board of Education of corrections in such determination.

C. Notwithstanding any other provision of law, the requirement that the Department of Taxation print and distribute local tax forms, instructions, and property tax books shall be satisfied by the posting of such documents on the department's web site.

D.1. The Department of Taxation shall study and develop a proposal to require that all individuals who conduct local property tax assessments receive state certification and ongoing recertification to ensure more effective, consistent, and equitable assessments across all jurisdictions in the Commonwealth.

2. In conducting its study, the Department shall consult with the Virginia Association of Assessing Officers, the Commissioners of the Revenue Association, the Virginia Municipal League, and the Virginia Association of Counties.

3. The Department shall report its findings to the Governor and the Chairs of the House Committee on Finance and the Senate Finance and Appropriations Committee by November 1, 2022.