

# VIRGINIA STATE BUDGET

2023 Special Session I

## Budget Bill - HB6001 (Chapter 1)

Bill Order » Office of Administration » Item 75

Compensation Board

| Item 75  | First Year -<br>FY2023 | Second Year - FY2024                            |
|--|------------------------|---|
| <b>Financial Assistance for Local Commissioners of the Revenue (77100)</b>                     | <b>\$22,260,302</b>    | <b><del>\$22,398,446</del><br/>\$23,329,747</b> |
| Financial Assistance to Local Commissioners of the Revenue for Tax Value Certification (77101) | \$11,425,751           | \$11,427,681                                    |
| Financial Assistance for Operations of Local Commissioners of the Revenue (77102)              | \$10,355,039           | <del>\$10,487,504</del><br>\$11,418,805         |
| Financial Assistance for State Tax Services by Commissioners of the Revenue (77103)            | \$479,512              | \$483,261                                       |
| Fund Sources:  |                        |   |
| General  | \$22,260,302           | <del>\$22,398,446</del><br>\$23,329,747         |

Authority: Title 15.2, Chapter 16, Articles 2 and 6.1, Code of Virginia.

A. The annual salaries of county or city commissioners of the revenue shall be as hereinafter prescribed, except as otherwise provided in § 15.2-1636.12, Code of Virginia.

|                  | Augusty 1, 2022 | July 1, 2023      | December 1, 2023                |
|------------------|-----------------|-------------------|---------------------------------|
|                  | to              | to                | to                              |
|                  | June 30, 2023   | November 30, 2023 | June 30, 2024                   |
| Less than 10,000 | \$71,000        | \$74,550          | <del>\$74,550</del><br>\$76,041 |
| 10,000-19,999    | \$78,892        | \$82,837          | <del>\$82,837</del><br>\$84,494 |
| 20,000-39,999    | \$87,658        | \$92,041          | <del>\$92,041</del><br>\$93,882 |
| 40,000-69,999    | \$97,395        | \$102,265         | \$102,265                       |

|                    |           |           |                      |
|--------------------|-----------|-----------|----------------------|
|                    |           |           | \$104,310            |
| 70,000-99,999      | \$108,218 | \$113,629 | <del>\$113,629</del> |
|                    |           |           | \$115,902            |
| 100,000-174,999    | \$120,238 | \$126,250 | <del>\$126,250</del> |
|                    |           |           | \$128,775            |
| 175,000 to 249,999 | \$126,570 | \$132,899 | <del>\$132,899</del> |
|                    |           |           | \$135,557            |
| 250,000 and above  | \$143,831 | \$151,023 | <del>\$151,023</del> |
|                    |           |           | \$154,043            |

B. 1. Subject to appropriations by the General Assembly for this purpose, the Compensation Board shall provide for a Commissioners of the Revenue Career Development Program.

2. Following receipt of the commissioner's certification that the minimum requirements of the Commissioners of the Revenue Career Development Program have been met, and provided that such certification is submitted by commissioners of the revenue as part of their annual budget request to the Compensation Board on or before February 1 of each year, the Compensation Board may increase the annual salary in paragraph A of this item by 9.3 percent following receipt of the commissioner's certification that the minimum requirements of the Commissioners' Career Development Program have been met, provided that such certifications are submitted by commissioners as part of their annual budget request to the Compensation Board on February 1 of each year.

C.1. Subject to appropriations by the General Assembly for this purpose, the Compensation Board shall provide for a Deputy Commissioners Career Development Program.

2. For each deputy commissioner selected by the commissioner of the revenue for participation in the Deputy Commissioners Career Development Program, the Compensation Board shall increase the annual salary established for that position by 9.3 percent, following receipt of the commissioner of the revenue's certification that the minimum requirements of the Deputy Commissioners Career Development Program have been met, and provided that such certification is submitted by the commissioner of the revenue as part of the annual budget request to the Compensation Board on or before February 1st of each year for an effective date of salary increase of the following July 1.

*D. Out of the amounts appropriated in this item, \$931,301 the second year from the general fund is provided to restore positions, effective December 1, 2023, that are allocated through the staffing standards but have been unfunded due to prior budget reductions.*