2026 Special Session I

Budget Bill - HB30 (Chapter 1)

Department of Taxation

Item 262

	First Year - FY2027	Second Year - FY2028
Tax Value Assistance to Localities (73400)	**$2,848,749**	**$2,848,749**
Training for Local Assessors (73401)	$546,432	$546,432
Valuation and Assessment Assistance for Localities (73410)	$2,302,317	$2,302,317
Fund Sources:		
General	$1,006,868	$1,006,868
Special	$1,841,881	$1,841,881

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.