

# Virginia Commissioners of the Revenue Association



## 2024 Legislative Agenda

Virginia's elected Commissioners of the Revenue are making every effort to better serve the Commonwealth and its citizens by providing efficient and innovative revenue administration at both the state and local levels.

In brief, we are committed to providing services to the citizens in each of our localities while simultaneously enhancing state and local revenues.

Legislative priorities for 2024:

1. Seek to consolidate the population-based salary levels of all Commissioners in localities with populations less than 70,000 into one grouping at the higher bracket currently assigned to localities with populations of 40,000 to 69,999 effective July 1, 2024.

[Item 63 #2s](#) – Consolidation of lowest population-based salaries into one group (Locke)

[Item 63 #2h](#) – Companion (Bulova)

FY2025	FY2026
<b>\$1,637,689</b>	<b>\$1,786,570</b>

The variance in the size of the three smallest population groups is negligible. In addition, the variance in duties between the offices is negligible.

2. Seek targeted salary increases for State Compensation Board-funded Commissioner of the Revenue staff to establish parity with classification and pay plan of Circuit Court Clerks, increasing salaries of positions in Pay Band 1 by 46.76%, positions in Pay Band 2 by 26.89%, positions in Pay Band 4 by 6.14%, positions in Pay Band 7 by 3.03%, and positions in Pay Band 8 by 2.33%, effective July 1, 2024.

[Item 63 #1s](#)–Establishes parity w/Circuit Court Clerks for Commissioner staff salaries (Locke)

[Item 63 #1h](#)–Companion (Bulova)

FY2025	FY2026
<b>\$2,394,721</b>	<b>\$2,612,423</b>

The salaries for the lower-tier positions are inadequate (as low as \$24,646) to attract and maintain staffing levels. As a result, Commissioners of the Revenue are having difficulty in filling and maintaining these positions.

(over)

- 3. Parity w/state employees on retiree health care credit.
- 4. Parity w/state employees on compensation.

## 2024 Additional Budget Amendments

### SUPPORT

[Item 469 #14h](#) (Carr) – Provides a 4% salary increase each year for state & state supported local employees.

FY2025	FY2026
<b>\$240,659,849</b>	<b>\$435,206,877</b>

[Item 469 #1s](#) (Hashmi, Ebbin & VanValkenburg) – Provides a 4% salary increase each year for state & state supported local employees.

FY2025	FY2026
<b>\$275,920,000</b>	<b>\$288,700,000</b>

[Item 62 #1s](#) (Marsden, Salim) – Provides funding to restore unfunded deputy positions.

FY2025	FY2026
<b>\$1,374,060</b>	<b>\$1,498,974</b>

[Item 257 #1s](#) (Marsden) – Provides funding to the Dept. of Taxation to establish a secure portal for electronic filing for Virginia's Bank Franchise Tax.

FY2025
<b>\$546,530</b>

## 2024 Legislation

### SUPPORT

[HB 695](#) (Ware) **Short-term rentals; registration; civil penalty.** Directs the Department of Taxation to establish a registry of short-term rental properties and require accommodations providers and intermediaries to register. Under the bill, an accommodations provider shall provide to the Department its name and the address of each property it offers for short-term rental.

### OPPOSE

[HB 176](#) (Gardner) [HB 254](#) (Sullivan) [HB 413](#) (Convirs-Fowler) [HB 429](#) (Arnold) **Elections; form of ballot; party identification of candidates; constitutional offices.**

Provides that any candidate nominated by a political party or at a primary election shall be identified on the ballot by the name of his political party. Currently, only candidates for federal, statewide, and General Assembly offices are identified. (see attached detail)

[HB 130](#) (Convirs-Fowler) **Constitutional officers; dual office holding, prohibited for deputies. Residency requirement for deputies.**

*The bill requires all deputies to reside within the locality in which they are appointed. This provision may result in the termination of hundreds of current deputies and would limit the pool of qualified deputy candidates in the future.*

*In addition, the bill prohibits appointed deputies from dual office holding (i.e. city council, board of supervisors, etc.) even if they currently hold, or wish to seek, office in a separate locality.*

[HB 1149](#) (Cordoza) **Removal of elected and certain appointed local officers by courts; Governor.** Allows the Governor to petition the circuit court to remove from office any local elected officer.

*Process for removal of local elected officers already exists. Allowing the Governor to petition the circuit court removes the circumvents the “petition by registered voters” process already in place and potentially politicizes the process.*

[HB 1328](#) (McNamara) **Transient occupancy taxes; administration.**

Makes changes to the administration of transient occupancy taxes by requiring the Department of Taxation, instead of the locality, to administer and collect such taxes.

*The Transient Occupancy Tax is a LOCAL tax; administered LOCALLY. (see attached detail)*

[HB 1380](#) (Runion) **Real property tax; assessment of real property used for affordable housing.**

Requires the duly authorized real estate assessor of a locality to appraise affordable rental housing in accordance with the income approach, as described by the bill. The bill provides that, should the duly authorized real estate assessor fail to follow generally accepted appraisal practices, the assessment will not be entitled to a presumption of correctness, and if the owner then successfully appeals such assessment, the locality shall reimburse the owner for attorney fees and costs incurred.

[HB 1446](#) (Coyner) **Real property tax; assessment of real property used for affordable housing.**

Requires the duly authorized real estate assessor of a locality to appraise affordable rental housing in accordance with the income approach, as described by the bill. The bill provides that, should the duly authorized real estate assessor fail to follow generally accepted appraisal practices, the assessment will not be entitled to a presumption of correctness, and if the owner then successfully appeals such assessment, the locality shall reimburse the owner for attorney fees and costs incurred.

*HB 1380 and HB 1446 both alter the “presumption of correctness” standard whereby assessments made by local real estate assessors are presumed correct and thus relieves the taxpayer from the burden of producing evidence to rebut the presumption of correctness.*

(January 24, 2024)