

# DEPARTMENT OF TAXATION

## 2018 Fiscal Impact Statement

1. **Patron** L. Louise Lucas

2. **Bill Number** SB 108

3. **Committee** House Courts of Justice

**House of Origin:**

           **Introduced**

           **Substitute**

           **Engrossed**

4. **Title** Orders of Publication in Proceedings Brought  
by Localities Seeking to Enforce Tax Liens

**Second House:**

  X   **In Committee**

           **Substitute**

           **Enrolled**

### 5. **Summary/Purpose:**

This bill would change the procedure required for orders of publication in proceedings brought by any county, city or town to enforce liens for taxes assessed upon real estate that has an assessed value of \$50,000 or less. The order would not need to be published more than once for such property.

Under current law, whenever an order of publication is entered in any proceeding brought by any county, city or town to enforce a lien for taxes assessed upon real estate, such order does not need to be published more than once a week for two successive weeks.

The effective date of this bill is not specified.

6. **Budget amendment necessary:** No

7. **Fiscal Impact Estimates are:** Unavailable. (See Line 8.)

### 8. **Fiscal implications:**

#### Administrative Costs

There could be an unknown administrative cost to localities as a result of this bill.

This bill would have no impact on state administrative costs.

#### Revenue Impact

This bill could have an unknown positive impact on local revenues.

This bill would have no impact on state revenues.

9. **Specific agency or political subdivisions affected:** All counties, cities and towns.

10. **Technical amendment necessary:** No

## 11. Other comments:

### Current Law

All real estate is subject to local taxation unless a specific exemption applies. Under Va. Code § 58.1-3340, there is a lien on real estate for the payment of taxes and levies assessed thereon superior to any other lien or encumbrance until payment is made to the proper officer of the taxing authority.

Under current law, whenever an order of publication is entered in any proceeding brought by any county, city or town to enforce a lien for taxes assessed upon real estate, such order need not be published more than once a week for two successive weeks.

### Proposal

This bill would change this requirement for property that has an assessed value of \$50,000 or less whenever an order of publication is entered in any proceeding brought by any county, city or town to enforce a lien for taxes assessed upon the real estate. The order would not need to be published more than once.

The effective date of this bill is not specified.

cc : Secretary of Finance

Date: 2/14/2018 SK  
SB108FE161