1997 SESSION

INTRODUCED

973584726 **SENATE JOINT RESOLUTION NO. 305** 1 2 Offered January 20, 1997 3 Establishing a joint subcommittee to identify approaches by which local governments can address 4 5 6 7 demands for increased services and infrastructure resulting from residential growth. Patron—Quayle (By Request) 8 Referred to the Committee on Rules 9 10 WHEREAS, many localities within the Commonwealth must make provision for major capital 11 improvements to meet the demands of residential growth; and WHEREAS, many of these localities contain a large inventory of properties which are zoned for 12 13 residential use; and 14 WHEREAS, the development of these residentially-zoned properties will increase dramatically the 15 need for capital facilities to provide public services for their residents; and WHEREAS, existing state enabling legislation does not provide sufficient tools to require new 16 17 development to fund the resulting infrastructure and service requirements; and WHEREAS, Article 4 (§ 58.1-3229 et seq.) of Title 58.1 of the Code of Virginia authorizes local 18 governments to establish land use taxation programs providing for the special assessment of, and deferral 19 20 of real estate taxes on, real estate devoted to agricultural, horticultural, forest, or open-space uses; and 21 WHEREAS, land use taxation programs tend to preserve existing uses of property by reducing the 22 likelihood that increased real estate tax assessments will induce owners to develop their property; and 23 WHEREAS, Section 2 of Article X of the Virginia Constitution authorizes the General Assembly to 24 define and classify real estate devoted to agricultural, horticultural, forest, or open-space uses, and to authorize any locality to allow deferral of, or relief from, portions of taxes otherwise payable on such 25 26 real estate, subject to certain conditions and restrictions; and WHEREAS, localities are not authorized to establish a class of property for land use taxation 27 28 purposes consisting of underdeveloped or unimproved property zoned for residential use; and WHEREAS, incentives for deferring the development of property zoned for residential use, including 29 30 land use taxation programs, may assist localities to cope with demands for increased services and infrastructure resulting from growth; now, therefore, be it 31 32 RESOLVED by the Senate, the House of Delegates concurring, That a joint subcommittee be established to identify approaches by which local governments can address demands for increased 33 34 services and infrastructure resulting from residential growth, including, but not limited to, the addition of 35 a class of property for land use taxation purposes consisting of underdeveloped or unimproved property 36 zoned for residential use, provided that no changes are made to the existing land use taxation program 37 that would diminish present benefits. 38 The joint subcommittee shall be composed of nine members to be appointed as follows: two 39 members of the Senate to be appointed by the Senate Committee on Privileges and Elections; three 40 members of the House of Delegates to be appointed by the Speaker of the House; one citizen member to be appointed by the Senate Committee on Privileges and Elections from a list of nominees submitted 41 42 by the Virginia Municipal League; one citizen member to be appointed by the Speaker of the House from a list of nominees submitted by the Virginia Association of Counties; one citizen member to be 43 appointed by the Senate Committee on Privileges and Elections from a list of nominees submitted by the 44 State Land Evaluation Advisory Council; and one citizen member to be appointed by the Speaker of the 45 House from a list of nominees submitted by the Home Builders Association of Virginia. 46 47 The direct costs of this study shall not exceed \$4,600. The Division of Legislative Services shall provide staff support for the study. All agencies of the **48** 49 Commonwealth shall provide assistance to the joint subcommittee, upon request. The joint subcommittee shall complete its work in time to submit its findings and recommendations 50 51 to the Governor and the 1998 Session of the General Assembly as provided in the procedures of the Division of Legislative Automated Systems for the processing of legislative documents. 52 53 Implementation of this resolution is subject to subsequent approval and certification by the Joint 54 Rules Committee. The Committee may withhold expenditures or delay the period for the conduct of the 55 study.

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