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## HOUSE JOINT RESOLUTION NO. 687

Offered January 9, 2019

Prefiled January 9, 2019

*Requesting the Office of the Executive Secretary of the Virginia Supreme Court to study options and models for a tax court system in the Commonwealth. Report.*

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Patron—Keam

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Referred to Committee on Rules

WHEREAS, the Commonwealth ranks poorly in national ratings of real estate assessment appeal practices; and

WHEREAS, the prohibitive cost of circuit court appeals limits property owners' and taxpayers' access to justice with respect to real estate taxes, especially for property owners and taxpayers who have limited income; and

WHEREAS, the Commonwealth could reduce inefficiency, minimize costs to taxpayers, and make tax appeals more fair by establishing a tax court system; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, That the Office of the Executive Secretary of the Virginia Supreme Court be requested to study options and models for a tax court system in the Commonwealth.

In conducting its study, the Office of the Executive Secretary shall seek input from local government representatives, property ownership and management associations, the judicial branch, and state and local tax administrators. The Office of the Executive Secretary shall evaluate the tax court systems of other states, as well as options and models provided by research organizations.

Technical assistance shall be provided to the Office of the Executive Secretary by the Department of Taxation. All agencies of the Commonwealth shall provide assistance to the Office of the Executive Secretary for this study, upon request.

The Office of the Executive Secretary shall complete its meetings by November 30, 2019, and shall submit to the Governor and the General Assembly an executive summary and a report of its findings and recommendations for publication as a House or Senate document. The executive summary and report shall be submitted as provided in the procedures of the Division of Legislative Automated Systems for the processing of legislative documents and reports no later than the first day of the 2020 Regular Session of the General Assembly and shall be posted on the General Assembly's website.

INTRODUCED

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