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HOUSE JOINT RESOLUTION NO. 687
AMENDMENT IN THE NATURE OF A SUBSTITUTE
(Proposed by the Joint Conference Committee
on February 23, 2019)

(Patron Prior to Substitute—Delegate Keam)

Directing the Small Business Commission to study models and streamlined procedures for appealing tax assessment decisions. Report.

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, small businesses are particularly disadvantaged by the exorbitant costs of appealing tax assessment decisions; and

WHEREAS, small businesses account for a significant number of new jobs each year; and

WHEREAS, the Commonwealth could reduce inefficiency, minimize costs to taxpayers, and make tax appeals more fair by establishing a tax court or other structure for appeals or, in the alternative, streamlined procedures for appealing decisions by a local board of equalization or similar local body; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, That the Small Business Commission be directed to study models and streamlined procedures for appealing tax assessment decisions.

In conducting its study, the Small Business Commission shall (i) seek input from local government representatives, property ownership and management associations, the judicial branch, and state and local tax administrators; (ii) evaluate the tax court systems of other states; and (iii) evaluate other options and models for streamlining appeals of a local board of equalization or similar local body, including options and models provided by research organizations.

Technical assistance shall be provided by the Commissioner of the Department of Taxation or his designee and the Executive Secretary of the Supreme Court of Virginia or his designee. All other agencies of the Commonwealth shall provide assistance to the Small Business Commission, upon request.

The Small Business Commission shall complete its meetings by November 30, 2019, and the chairman shall submit to the Division of Legislative Automated Systems an executive summary of its findings and recommendations no later than the first day of the 2020 Regular Session of the General Assembly. The executive summary shall state whether the Small Business Commission intends to submit to the General Assembly and the Governor 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 and shall be posted on the General Assembly's website.