

Commission on Local Government

Estimate of Local Fiscal Impact

2023 General Assembly Session | 01/18/23

In accordance with the provisions of 30-19.03 of the Code of Virginia, the staff of the Commission on Local Government offers the following analysis of legislation impacting local governments.

HB 2244: African American cemeteries and graves; appropriations DHR. (Patron: Delegate A.C. Cordoza)

Bill Summary: Department of Historic Resources; appropriations for African American cemeteries and graves. Requires appropriations by the Department of Historic Resources for African American cemeteries to be allocated on the bases of (i) the number of markers in a cemetery of African Americans who were born after January 1, 1900, and interred in such cemetery prior to January 1, 1948, and (ii) the number of markers in a cemetery of African Americans who lived on or after January 1, 1800, but not after January 1, 1900. Under current law, such appropriations are allocated on the basis of the number of markers in a cemetery of African Americans who were interred in such cemetery prior to January 1, 1948.

Local Fiscal Impact: Net Additional Expenditure: X Net Reduction of Revenues:

Summary Analysis:

Number of Localities Responding: 6 Cities, 4 Counties, 6 Towns, 1 Other

Localities estimated a negative fiscal impact ranging from \$0 to \$46,170 over the biennium.

Most localities identified no fiscal impact from the bill. The one locality which did identified the bill's fiscal impact as the increase in expenditures needed to backfill the loss revenue from the bill (stemming from the disqualification of certain graves from the changes in the bill's allocation formula).

Net Increase in Expenditures: Itemized Estimates by Responding Localities

Locality	Juris	Recurring Expense- Personnel		Recurring Expense - Operating		Recurring Expense - Capital		Recurring Expense - Other	
		FY23	FY24	FY23	FY24	FY23	FY24	FY23	FY24
City of Alexandria	City								
City of Danville	City								
City of Harrisonburg	City								
City of Manassas	City								
City of Norfolk	City								
City of Richmond	City			\$23,085	\$23,085				
Augusta County	County								
Prince George County	County								
Rappahannock County	County								
Roanoke County	County								
Northern Neck PDC	Other								
Town of Blacksburg	Town								
Town of Christiansburg	Town								
Town of Leesburg	Town								
Town of Luray	Town								
Town of Marion	Town								
Town of Scottsville	Town								

Net Increase in Expenditures: Itemized Estimates by Responding Localities

Locality	Nonrecurring Expense - Operating		Nonrecurring Expense - Capital		Nonrecurring Expense - Other		Penny Value of Increase on Real Estate Rate*	Total Increase in Expenses (Biennium Total)
	FY23	FY24	FY23	FY24	FY23	FY24		
City of Alexandria								\$0
City of Danville								\$0
City of Harrisonburg								\$0
City of Manassas								\$0
City of Norfolk								\$0
City of Richmond								\$46,170
Augusta County								\$0
Prince George County								\$0
Rappahannock County								\$0
Roanoke County								\$0
Northern Neck PDC								\$0
Town of Blacksburg								\$0
Town of Christiansburg								\$0
Town of Leesburg								\$0
Town of Luray								\$0
Town of Marion								\$0
Town of Scottsville								\$0

Locality	Expenditure Narrative by Responding Localities
City of Alexandria	This bill proposes to directly provide the City's Office of Historic Alexandria (OHA) with \$5 per grave, for those graves that qualify. At this time, we receive \$9,715 in funding annually. With the change in internment dates, we will need to recalculate the number of graves that qualify. Presumably, we would receive additional funding. This funding assist with cemetery maintenance and preservation projects. It does not require additional resources from OHA.
City of Danville	No impact estimated
City of Harrisonburg	
City of Manassas	
City of Norfolk	We are unable to determine if there will be any significant fiscal impact based on this legislation as we do not have this data available. The city assumes there will be no to little impact from the proposed allocation changes.
City of Richmond	The City of Richmond has 4,617 graves that would be disqualified from current funding according to the legislation. Using the minimum of \$5 per grave in funding, the city anticipates increasing expenditures \$23,085 to offset the funding loss.
Augusta County	Augusta County is not on the list of cemeteries in the bill.
Prince George County	This legislation will not impact Prince George County.
Rappahannock County	
Roanoke County	We do not anticipate this to cause a fiscal impact.
Northern Neck PDC	More state funding is needed for African American cemeteries; such preservation could positively impact tourism visitation in localities where cemeteries have been preserved.
Town of Blacksburg	No fiscal impact to town expenditures.
Town of Christiansburg	I would not anticipate any costs to the Town.
Town of Leesburg	N/A
Town of Luray	
Town of Marion	
Town of Scottsville	This small town does not work on any relevant cemetery maintenance.

* Penny value is defined as the amount a locality would need to raise their real estate tax rate to cover the fiscal impacts of the bill, assuming no other changes to revenues or expenditures. It is represented in terms of dollars (e.g., 0.01 is a one cent increase in the real estate tax rate, etc.).