

# DEPARTMENT OF TAXATION

## 2026 Fiscal Impact Statement

1. **Patron** Scott A. Surovell

3. **Committee** Senate Finance and Appropriations

4. **Title** Real property tax bills; Disclosure; Resource protection area

2. **Bill Number** SB 829

**House of Origin:**

  X   **Introduced**

       **Substitute**

       **Engrossed**

**Second House:**

       **In Committee**

       **Substitute**

       **Enrolled**

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

This bill would require, beginning with tax year 2027, any locality subject to the provisions of the Chesapeake Bay Preservation Act to state on the face of each property tax bill whether the property is designated as a resource protection area as defined according to criteria developed by the State Water Control Board.

Under current law, localities are not required to state on property tax bills that a property is designated as a resource protection area.

If enacted during the regular session of the 2026 General Assembly, this bill would become effective July 1, 2026.

6. **Budget amendment necessary:** No.

7. **Fiscal Impact Estimates are:** Not available. (See Line 8.)

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

#### Administrative Costs

This bill may have an unknown impact on administrative costs in localities subject to the provisions of the Chesapeake Bay Preservation Act.

This bill would have no impact on state administrative costs.

#### Revenue Impact

This bill would have no impact on local revenues.

This bill would have no impact on state revenues.

**9. Specific agency or political subdivisions affected:**

Localities subject to the provisions of the Chesapeake Bay Preservation Act including:

The Counties of Accomack, Arlington, Caroline, Charles City, Chesterfield, Essex, Fairfax, Gloucester, Hanover, Henrico, Isle of Wight, James City, King and Queen, King George, King William, Lancaster, Mathews, Middlesex, New Kent, Northampton, Northumberland, Prince George, Prince William, Richmond, Spotsylvania, Stafford, Surry, Westmoreland, and York

The Cities of Alexandria, Chesapeake, Colonial Heights, Fairfax, Falls Church, Fredericksburg, Hampton, Hopewell, Newport News, Norfolk, Petersburg, Poquoson, Portsmouth, Richmond, Suffolk, Virginia Beach, and Williamsburg.

**10. Technical amendment necessary: No.**

**11. Other comments:**

Resource Protection Areas

The Chesapeake Bay Preservation Act was enacted by the Virginia General Assembly in 1988 as a pollution source management program. The purpose of the Bay Act program is to protect and improve water quality in the Chesapeake Bay by requiring the implementation of effective land use management practices. The Act program addresses the effects of land use planning and development on water quality. The Act expands the authority of local governments to manage water quality and establishes a direct relationship between water quality protection and local land use decision-making.

State Water Control Board regulations provide that at a minimum, Resource Protection Areas shall consist of lands adjacent to water bodies with perennial flow that have an intrinsic water quality value due to the ecological and biological processes they perform or are sensitive to impacts which may cause significant degradation to the quality of state waters. Regulation also provides that Resource protection areas are environmentally sensitive, 100-foot-wide buffers of natural vegetation adjacent to tidal shores, tidal wetlands, and perennial streams. These buffers filter pollutants and sediment, minimizing water quality degradation from human activity. Development, clearing, and land disturbance are generally prohibited within these protected corridors.

Property Tax Bill Notice Requirements

Under current law, the treasurer of every city and county must, as soon as reasonably possible in each year, but not later than 14 days prior to the due date of the taxes, send or cause to be sent by United States mail to each taxpayer assessed with taxes and levies for that year a bill or bills setting forth the amounts due. The treasurer may elect not to send a bill amounting to \$20 or less as shown by an assessment book in such treasurer's office. Upon nonpayment of taxes by either the obligee or obligor, a past-due tax bill will be sent to the taxpayer.

In addition, no governing body shall publish the name of a taxpayer in connection with a tax debt for which a bill was not sent, without first sending a notice of deficiency to his last known address at least two weeks before such publication.

### Proposal

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cc : Secretary of Finance

Date: 01/30/2026 VB  
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