

Commissioner of the Revenue

DESCRIPTION

The Commissioner of the Revenue's office is divided into three sections: Real Property, Personal Property, and Business Property. The Real Property Division prepares and maintains information in the Land Records Book and submits final assessments to the Treasurer for tax billing. Duties include incorporating land transfers and splits into the tax records, reviewing wills, and preparing and maintaining land parcel maps. Applications for land use tax deferrals and tax relief for the elderly and disabled are processed and administered by the Real Property Division. Rollback taxes are calculated and billed by this Division when changes in land use or zoning occur.

The Personal Property Division prepares information for the Personal Property Tax Book by assessing all vehicles, boats, motorcycles, trailers, airplanes, and mobile homes. In cooperation with the Virginia

Department of Taxation, the Division assists the public in the completion of income tax filing forms, processes filings, and performs initial audits for accuracy. The Personal Property Division works closely with the Division of Motor Vehicles for vehicle transfers and registrations.

The Business Property Division is responsible for all business taxes, licenses, and associated records. Tax categories overseen by this Division include business personal property, machinery and tools, merchant's capital, transient occupancy, and contractor's business licenses. The Division works with businesses to ensure they are knowledgeable of tax ordinances and assists them with compliance and related issues.

The Commissioner of the Revenue is a Constitutional Officer and is locally elected every four years.

BUDGET SUMMARY

	FY10 Actual	FY11 Budget	FY12 Budget	FY11 to FY12	FY13 Plan
Expenditures					
Personnel	\$ 1,100,324	\$ 1,136,833	\$ 1,188,170	4.5%	\$ 1,205,809
Operating	103,094	111,504	98,755	(11.4%)	98,755
Total Expenditures	\$ 1,203,419	\$ 1,248,337	\$ 1,286,925	3.1%	\$ 1,304,564
Revenues					
Intergovernmental Revenue	\$ 234,632	\$ 216,000	\$ 219,151	1.5%	\$ 224,000
General Fund Revenue	968,786	1,032,337	1,067,774	3.4%	1,080,564
Total Revenue	\$ 1,203,419	\$ 1,248,337	\$ 1,286,925	3.1%	\$ 1,304,564
Generated Revenue Percent	19.5%	17.3%	17.0%		17.2%
General Fund Percent	80.5%	82.7%	83.0%		82.8%
Full-time Positions	19	19	18	(5.3%)	18
Part-time Positions	1	1	1	0.0%	1
Full-time Equivalent	19.4	19.4	18.4	(5.2%)	18.4

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BUDGET HIGHLIGHTS

In addition to many services provided by this office, two high volume activities include: 177,799 personal property taxpayer items valued in 2010 and approximately 10,042 State income tax returns requiring processing assistance. The operating decrease is due primarily to reductions in

professional services, office supplies, and small capital outlay. The overall increase is due mainly to a compensation adjustment and increased health insurance costs. The full-time position decrease is due to the elimination of a vacant unfunded Customer Service Agent position in FY12.

GOALS AND OBJECTIVES

- Issue business licenses by March 1;
- Update files for real estate transfers and wills by March 1;
- Process tax relief applications for the elderly and disabled by March 1 (1st half) and June 30 (2nd half);
- Process land use applications by November 1 and February 1;
- Assess real estate taxes and complete the Land Book by April 1;
- Process and audit State income taxes by June 1;
- Prorate and assess all personal property classes by December 31;
- Monitor sales tax revenues monthly and prepare monthly reports to track changes/trends;
- Assess and administer local option taxes on a monthly basis; and
- Improve services offered on the Commissioner of the Revenue website.

SERVICE LEVELS

	FY10 <u>Actual</u>	FY11 <u>Budget</u>	FY11 <u>Forecast</u>	FY12 <u>Budget</u>
Per capita cost of operating department	\$12.05	\$12.36	\$12.36	\$12.51
Accounts in personal property file	82,211	89,979	86,518	82,500
Real estate transfers	2,874	2,351	2,260	3,000
Review of will disbursements	325	300	300	300
Land use applications	127	143	124	125
Land use parcels	3,273	3,681	3,505	3,275
Tax relief applications	1,772	1,788	1,625	1,800
Tax relief applications qualified	1,641	1,728	1,677	1,675
State income tax returns processed	7,757	9,360	9,115	8,000
Estimated tax forms processed	1,201	2,002	1,925	1,500

ASSESSED VALUE OF TAXABLE PROPERTY

Calendar Year	Real Estate	Personal Property	Machinery & Tools	Merchants' Capital	Public Service Companies	Total
2008	\$12,135.8	\$1,454.8	\$41.9	\$48.2	\$591.7	\$14,272.4
2009	13,159.9	1,275.8	42.9	48.4	643.7	15,170.7
2010	13,091.9	1,234.4	46.1	47.3	628.5	15,048.2

Dollars in Millions