

Commissioner
of Revenue
Program
Summary

Appropriation Summary

	FY 2002-03 Actual	FY 2003-04 Adopted	FY 2003-04 Adjusted	FY 2004-05 Proposed	% Change
Expenditures	\$944,443	1,109,381	1,143,476	1,136,496	2.44%
FTE	20	21	21	20	(4.76)%

Mission

By establishing property value with equitable assessment, the Commissioner of the Revenue is elected to serve the Commonwealth citizens. As they pertain to personal property, state income, business licenses, food, alcohol, lodging, amusement and short-term rental taxes, the Commissioner ensures proper state and local tax codes compliance. Being a Constitutional Office and elected by the citizenry, the department values accuracy, helpfulness, courtesy, respect, integrity and public fairness.

Budget in Brief

The 3% Commissioner of Revenue budget increase is attributed to an increase in the retirement, health insurance and internal service charge rates.

Operational Summary

- Personal property assessment on individual and business vehicles, recreational vehicles, boats and mobile homes.
- Business license assessment of businesses, cigarette taxes and residential permits.
- Virginia income tax preparation for resident, non-resident, part-year returns and Department of Taxation correspondence.
- Business personal property, lease vehicle, and machinery/tool assessment.
- Excise tax for food/lodging, amusement, short-term rental and utility taxes.
- Auditing of businesses, licensing classification and accurate business assessment.

Departmental Performance Measures

	FY 2002-03 Actual	FY 2003-04 Adopted	FY 2004-05 Proposed
# Active business license accounts	6,717	6,046	6,650
# Closed business license accounts	934	1027	924
# Machinery and tool accounts	63	64	64
# Business Personal Property accounts	6,886	6,197	6,817
# Leased Personal Property assessments	1,286	1,157	1,273
# Admission tax accounts	32	32	32
# Lodging tax accounts	13	12	14
# Food and beverage tax accounts	421	379	417
# Short-term rental tax accounts	23	24	25
# Umojo festival accounts	37	39	45
# Businesses discovered	27	34	42
# DMV audits for Personal Property	3,800	3,420	3,762
# Vehicles assessed from NADA report	63,387	57,049	62,757
# Omitted assessments manually assessed	18,079	16,272	17,899
# Mobile home assessments	220	198	218
# Boat assessments	927	834	917
# Yard sale permits processed	845	761	837
# "No Fee" City decals	3,500	3,150	3,465

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# taxpayers seeking relief from PP with pro-rations and abatements	12,171	10,954	12,049
# Audits completed	171	200	250
# Visits for manufacturing and non-profit wholesalers reclassification	10	20	30
# State income tax returns processed	15,460	13,914	15,305
# Tax due returns	2,930	2,637	2,900
# Estimated returns processed	1,032	929	1,022
# Memorandum of corrected assessments mailed	40	45	50
# Bank franchise tax statements processed	9	9	9
# Public Service Corp. statements processed	13	13	13
# Tax relief and disability applications processed	2,410	2,482	2,552
# Pro-rations adjusted and return mailed	8,212	7,391	8,130
# Abatements adjusted and return mailed	3,959	3,564	3,920
# Personal Property adjustment and return mailed	5,013	4,512	4,963
# General office return mailed	2,419	2,177	2,395
# Incoming telephone calls	25,118	22,606	24,866

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Resource
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	FY 2002-03 Actual	FY 2003-04 Amended	FY 2003-04 Proposed	FY 2004-05 Adopted
<i>Expenditures</i>				
Salaries	\$ 623,088	711,990	670,998	670,998
Benefits	139,804	168,275	200,393	193,413
Contractual Services	5,851	7,380	7,110	7,110
Materials and Supplies	5,317	10,108	10,108	10,108
Other Operating Expenses	17,943	26,198	26,198	26,198
Internal Service Charges and Expenses	152,440	185,430	228,669	228,669
Total Expenditures	\$ 944,443	1,109,381	1,143,476	1,136,496
<i>Personnel Summary</i>				
Deputy Commissioner of Revenue	1	1	1	1
Tax Mgmt Spec/Coord-CI Funds	1	1	1	1
Deputy Supervisor Com. Of Revenue	4	4	4	4
Deputy License Inspector	1	1	-	-
Tax and License Auditor-CI Funds	2	3	3	2
Tax Examiner I	1	1	1	1
Asst. Deputy Supervisor Revenue	3	3	3	3
Clerk Deputy I	1	1	2	2
Clerk Deputy I-CI Funds	4	4	4	4
Revenue Clerk-CI Funds	1	1	1	1
Commissioner of Revenue	1	1	1	1
Total Positions	20	21	21	20