

**Appropriation Summary**

	<b>FY 2003-04 Actual</b>	<b>FY 2004-05 Amended</b>	<b>FY 2005-06 Proposed</b>	<b>FY 2005-06 Adopted</b>	<b>% Change</b>
<b>Expenditures</b>	980,509	1,193,640	1,238,672	1,237,006	3.63
<b>FTE</b>	20	20	21	21	5.00

**Department 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 public, the department values accuracy, helpfulness, courtesy, respect, integrity and public fairness.

**Statement of Purpose**

- Perform the duties incumbent upon your office in compliance with all applicable laws, in a fair and equitable manner. Make available all public records in your custody for public review unless access to such records is specifically limited or prohibited by law, or the information has been obtained on a confidential basis and the law permits such information to be treated confidentially.
- Make every effort to inform the public about their rights and responsibilities under the law, relating to confidential information in your custody. Ensure that all data distributed by your office is accurate and thorough to the best of your knowledge and ability.
- Maintain an open, courteous and respectful attitude in your dealings with those you were chosen to represent and require the same of your associates. Always remember that you were chosen, often above someone else.
- Cooperate with all public officials, elected and appointed, to improve the efficiency, effectiveness, integrity and equity of all taxes administered by your office.
- Conduct your duties, and carry out your responsibilities, in a manner that will reflect positively upon yourself, your profession and your locality.
- Achieve the highest personal and professional standards, by expanding your knowledge and developing your skills, through a commitment to continuing education for yourself and your associates.
- Respect the importance of American ideals of government, the rules of law, the principles of public administration and make an unwavering commitment to ethical conduct in the performance of your public duties as an elected Constitutional Officer.

**Department Budget in Brief**

Constitutional Officers of Virginia have consistently sought to improve their skills and overall performance through ongoing regional and state education seminars and meetings. In recent

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years, local government has become more sophisticated and technology has enabled more citizens and taxpayers to have access to an increased amount of governmental information. In order to ensure greater accountability with the public and increased uniformity with respect to office procedures, Constitutional Officers throughout the Commonwealth have moved toward more formalized Career Development Guidelines.

This program is designed to:

1. Identify criteria by which to measure professional attainment among Commissioners and their staff. These criteria are subject to amendment and updating from time to time;
2. Encourages Commissioners and their deputies to raise their level of professionalism as measured by the criteria;
3. Monitor the level of criteria achievement by Commissioners and their deputies and maintain records of such;
4. Assist the public in evaluating the basic knowledge, competency, and professional accomplishment of the Commissioners and their deputies, and;
5. Provide the Commissioners and their deputies a means of attaining professional recognition.

### **Department Operational Summary**

**Administration:** The Chief Deputy Commissioner of the Revenue controls the administrative functions. Support is provided to both internal and external critical functions for staff and to the public. Some of those functions include Fiscal Management, Risk Management, Human Resource Management, Staffing/Workforce Planning and Departmental logistics, ensuring all on-going and daily/monthly reports are maintained/completed. The Chief Deputy's administrative responsibilities include the Commissioner's Office and a staff of 17 Deputies.

**Operations:** The Operations Division is supervised by the Tax Management Specialist and is supported by various departmental supervisors. Other responsibilities include Strategic Planning, Fiscal Management, Staffing/Workforce Planning, Program Management, Risk Management, Human Resource Management and Departmental logistics, ensuring all on-going and daily/monthly reports are maintained/completed, and also ensuring compliance with local, state and federal policies, guidelines, standards, ordinances and laws. Each internal department provides support to our operational functions and also to both internal and external functions for the remaining staff members and to the public. The Tax Management Specialist reports directly to the Deputy Chief. Each department is assigned a Department Supervisor which is staffed by several deputies whose functions includes some of the following:

- 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.

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- 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 2003-04 Actual	FY 2004-05 Adopted	FY 2005-06 Proposed
# Active business license accounts	7,651	7498	7647
# Closed business license accounts	1,002	1022	1042
# Machinery and tool accounts	59	58	58
# Business Personal Property accounts	7,269	7124	7266
# Leased Personal Property assessments	1,340	1366	1393
# Admission tax accounts	32	32	32
# Lodging tax accounts	13	13	13
# Food and beverage tax accounts	421	400	440
# Short-term rental tax accounts	23	23	24
# Umojo festival accounts	37	38	39
# Businesses discovered	30	35	45
# DMV audits for Personal Property	3,420	3,249	3,314
# Vehicles assessed from NADA report	63,723	64,997	66,296
# Omitted assessments manually assessed	24,627	25,119	25,621
# Mobile home assessments	117	111	105
# Boat assessments	817	857	897
# Yard sale permits processed	1076	1023	972
# "No Fee" City decals	3,939	4,018	4,098
# taxpayers seeking relief from PP with pro-rations and abatements	10,986	12,084	13,292
# Audits completed	171	136	250
# Visits for manufacturing and non-profit wholesalers reclassification	10	10	15
# State income tax returns processed	13,536	12,183	10,965
# Tax due returns	2,633	2,896	3,185
# Estimated returns processed	953	858	773
# Memorandum of corrected assessments mailed	50	55	60
# Bank franchise tax statements processed	8	9	9
# Public Service Corp. statements processed	14	14	15
# Tax relief and disability applications processed	2,412	2,653	2,918
# Pro-rations adjusted and return mailed	8,534	7,391	8,130
# Abatements adjusted and return mailed	2,452	3,564	3,920
# Personal Property adjustment and return mailed	5,590	5,031	4,528
# General office return mailed	2,178	2,396	2,635
# Incoming telephone calls	26,776	29,453	32,398

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<b>Expenditures</b>	<b>FY 2003-04 Actual</b>	<b>FY 2004-05 Amended</b>	<b>FY 2005-06 Proposed</b>	<b>FY 2005-06 Adopted</b>
<i>Salaries</i>	611,409	670,998	760,681	759,612
<i>Benefits</i>	157,088	193,413	215,353	215,115
<i>Contractual Services</i>	6,418	15,739	7,181	7,181
<i>Materials and Supplies</i>	7,683	58,623	13,209	13,209
<i>Other Operating Expenses</i>	12,759	26,198	26,460	26,460
<i>Internal Service Charges &amp; Expenses</i>	185,152	228,669	215,789	215,789
<b>Total Expenditures</b>	<b>980,509</b>	<b>1,193,640</b>	<b>1,238,672</b>	<b>1,237,006</b>