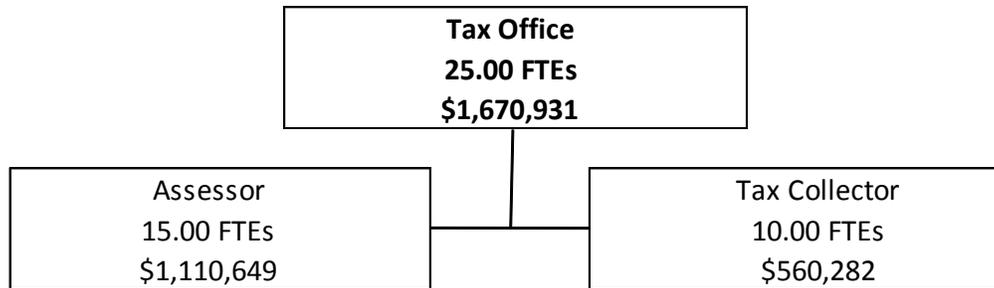


# Catawba County Government



# Tax Department

|                              | 2009/10            | 2010/11            | 2011/12            | 2011/12            | Summary        |
|------------------------------|--------------------|--------------------|--------------------|--------------------|----------------|
|                              | Actual             | Current            | Requested          | Approved           | Percent Change |
| <b>Revenues</b>              |                    |                    |                    |                    |                |
| Property Tax                 | 80,293,345         | 79,877,682         | 80,676,429         | 79,873,508         | 0%             |
| Charges & Fees               | 237,241            | 233,820            | 250,465            | 250,465            | 7%             |
| Contribution to General Fund | (80,020,372)       | (79,535,286)       | (80,341,980)       | (79,533,281)       | 0%             |
| General Fund                 | 970,836            | 1,066,856          | 1,107,557          | 1,080,239          | 1%             |
| <b>Total</b>                 | <b>\$1,481,050</b> | <b>\$1,643,072</b> | <b>\$1,692,471</b> | <b>\$1,670,931</b> | <b>2%</b>      |
| <b>Expenses</b>              |                    |                    |                    |                    |                |
| Personal Services            | \$1,223,171        | \$1,304,893        | \$1,317,135        | \$1,298,595        | 0%             |
| Supplies & Operations        | 257,826            | 323,179            | 360,336            | 357,336            | 11%            |
| Tax Refunds                  | 53                 | 15,000             | 15,000             | 15,000             | 0%             |
| Capital                      | 0                  | 0                  | 0                  | 0                  | 0%             |
| <b>Total</b>                 | <b>\$1,481,050</b> | <b>\$1,643,072</b> | <b>\$1,692,471</b> | <b>\$1,670,931</b> | <b>2%</b>      |
| <b>Expenses by Division</b>  |                    |                    |                    |                    |                |
| Assessor                     | \$971,266          | \$1,080,266        | \$1,137,967        | \$1,110,649        | 3%             |
| Collections                  | 509,784            | 562,806            | 554,504            | 560,282            | 0%             |
| <b>Total</b>                 | <b>\$1,481,050</b> | <b>\$1,643,072</b> | <b>\$1,692,471</b> | <b>\$1,670,931</b> | <b>2%</b>      |
| <b>Employees</b>             |                    |                    |                    |                    |                |
| Permanent                    | 26.00              | 26.00              | 26.00              | 25.00              | -4%            |
| Hourly                       | 0.00               | 0.00               | 0.00               | 0.00               | 0%             |
| <b>Total</b>                 | <b>26.00</b>       | <b>26.00</b>       | <b>26.00</b>       | <b>25.00</b>       | <b>-4%</b>     |

## Budget Highlights

The Fiscal Year 2011/12 budget eliminates one position in the Assessor's Office which may increase the wait time for tax maps to become available online. A vacant position in the Collector's Office will be funded but temporarily frozen to determine if the Tax Department can handle the workload without the position and without having a negative impact on the tax collection rate.

## Performance Measurement

### Fiscal Year 2011/12

The Tax Department strives to accomplish a high level of customer service while successfully collecting all tax revenues in the upcoming fiscal year. The department strives to improve its year-end tax collection rate ranking by two positions as compared to Counties in North Carolina with a population over 100,000, which will improve the County's position within the State as a whole by eight positions. The Tax Collection Office also modified their outcomes, working to improve prior year's delinquent collections by five percent from the current year. Other outcomes focus on the successful defense of the County's 2011 Revaluation to the North Carolina Property Tax Commission.

### ***Fiscal Year 2010/11***

At mid-year, the Assessor's Office of the Tax Department had achieved, or was on target to achieve, all outcomes focusing on customer service and public assistance. The department ensured all new construction was listed, appraised, and recorded in time for the September 1, 2010, billing by monitoring building permits and conducting field reviews. The department also provided the most current ownership information of real property to citizens by processing 85 percent of deed transfers within 10 business days of receipt from the Register of Deeds.

The results of outcomes that focus on current year taxes and those that focus on delinquent taxes will not be known until the end of the fiscal year. However, these outcomes were currently on target at mid-year.

The Reappraisal Office has successfully accomplished nearly all of its goals for Fiscal Year 2010/11 at mid-year, with those remaining being on target. These outcomes focus on customer service, effective communication with the public, and timely completion of activities surrounding the Fiscal Year 2010/11 revaluation of property.

### ***Fiscal Year 2009/10***

The Tax Office achieved 13 of its 19 outcomes for Fiscal Year 2009/10.

During Fiscal Year 2009/10, the Tax Department continued to improve their efficiency by cross training and shifting existing staff to areas that yield the most benefit.

All real and personal property tax bills were mailed on July 14, 2010, well ahead of the mandated September 1<sup>st</sup> date. Motor vehicle tax bills are mailed, on average, 25 days prior to the first day of the month that the bill is due.

Tax Department staff successfully created and maintained a sales history file of qualified arms length transactions to use in the market modeling process that began in August 2009.

With a 97.34 percent year-end tax collection rate, Catawba County ranked 38<sup>th</sup> best among the State's 100 counties. The Department's outcome was to rank within the top 10 percent.

71.65 percent of the 2009 outstanding tax bills under \$250 were collected by June 30, 2010, yielding \$469,989 in revenue.

## **ASSESSOR**

### **Statement of Purpose**

Ensure all real and personal property is listed annually to the owner of record as of January 1<sup>st</sup> of each year, and all licensed motor vehicles are billed by the fourth month following the renewal month, as mandated by the General Statutes of North Carolina.

### **Outcomes**

1. To ensure citizens receive prompt notification of taxes owed:
  - a. Prepare and mail all real and personal property tax bills no later than September 1<sup>st</sup>, the date in which they lawfully become due and payable.
  - b. Prepare and mail each month's motor vehicle tax bills at least 15 days prior to the first day of the month the bill is due.
2. Provide quality customer service by responding to all taxpayer inquiries within 24 hours of receipt and resolving outstanding issues within five working days as evidenced by monitoring and verification by supervisors within department.
3. Provide most current ownership information of real property to citizens by processing 85 percent of deed transfers within 10 business days of receipt from the Register of Deeds.
4. Ensure that all new construction is listed, appraised, and recorded in time for billing no later than September 1, 2011, by constant monitoring of outstanding new construction through building permits and field reviews.
5. Educate, assist, and enroll qualified County citizens in the following property tax relief programs by June 1, 2012: elderly or disabled exclusion, circuit breaker property tax deferment, builder's inventory deferment, and disabled veteran exclusion.

## TAX COLLECTOR

### Statement of Purpose

To collect and account for all current, as well as delinquent, County, and City Ad Valorem taxes charged to the Tax Collector, all County privilege licenses, issue all mobile home moving permits, collect all County street assessments, and collect all fees related to garnishment, attachment, levy, judgment, and returned checks as provided by North Carolina law.

### Outcomes

1. Improve year-end tax collection rate ranking by two positions as compared to the counties in North Carolina with a population over 100,000. This will increase our rank within the State as a whole by eight positions. Since 2006, the collection rate for counties with a population over 100,000 has decreased by an average of 0.20 percent. Using the prior year collection rankings as a guide, increasing two positions will mean our collection rate will have to increase by at least 0.31 percent. To accomplish this goal staff will:
  - a. Utilize all lawful measures to collect delinquent taxes, including attachments, garnishments, payment arrangements, foreclosure, debt setoff, etc.
  - b. Prepare weekly and monthly status reports to track collections as compared to prior years.
  - c. As much as feasible, assign job responsibilities so that delinquent collection staff can maximize their time working delinquent accounts.
  - d. Working delinquent accounts under \$250 with a goal of collecting a minimum of 25 percent of these smaller accounts by June 30.
2. Increase the amount of prior 10 years delinquent taxes collected by 5 percent from the previous fiscal year. Statutorily, we may only collect taxes that are 10 years old or less delinquent, so it is important to continue all lawful measure to collect these accounts before that time expires.
3. Provide quality customer service by responding to all taxpayer inquiries within 24 hours of receipt and resolving outstanding issues within five business days as evidenced by monitoring and verification by supervisors within department.