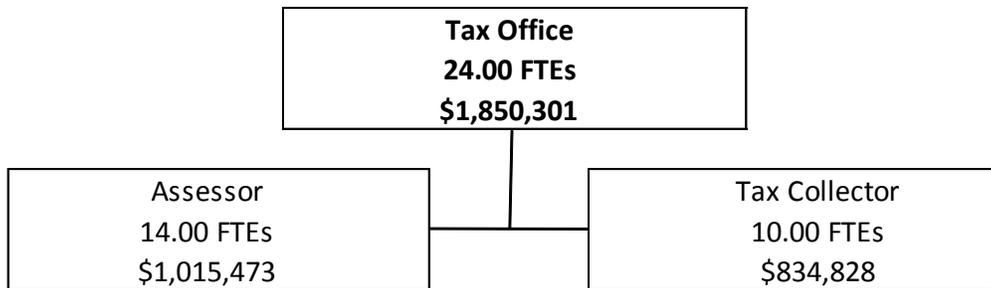


# Catawba County Government



# Tax Department

Organizations: 130050 - 130100

	2011/12 Actual	2012/13 Current	2013/14 Requested	2013/14 Approved	Percent Change
<b>Revenues</b>					
Property Tax	\$80,809,062	\$81,137,540	\$84,921,668	\$85,162,917	5%
Privilege License Tax	\$22,940	\$22,500	\$22,500	\$22,500	0%
Contribution to General Fund	(80,809,062)	(81,137,540)	(84,921,668)	(85,162,917)	5%
Charges & Fees	232,853	232,853	232,853	232,853	0%
General Fund	1,262,167	1,381,327	1,435,643	1,594,948	15%
<b>Total</b>	<b>\$1,517,960</b>	<b>\$1,636,680</b>	<b>\$1,690,996</b>	<b>\$1,850,301</b>	<b>13%</b>
<b>Expenses</b>					
Personal Services	\$1,240,931	\$1,268,980	\$1,239,902	\$1,241,249	-2%
Supplies & Operations	276,774	332,700	436,094	594,052	79%
Tax Refunds	255	35,000	15,000	15,000	-57%
Capital	0	0	0	0	0%
<b>Total</b>	<b>\$1,517,960</b>	<b>\$1,636,680</b>	<b>\$1,690,996</b>	<b>\$1,850,301</b>	<b>13%</b>
<b>Expenses by Division</b>					
Assessor	\$1,027,779	\$1,077,603	\$1,139,368	\$1,015,473	-6%
Collections	490,181	559,077	551,628	834,828	49%
<b>Total</b>	<b>\$1,517,960</b>	<b>\$1,636,680</b>	<b>\$1,690,996</b>	<b>\$1,850,301</b>	<b>13%</b>
<b>Employees</b>					
Permanent	25.00	25.00	24.00	24.00	-4%
Hourly	0.00	0.00	0.00	0.00	0%
<b>Total</b>	<b>25.00</b>	<b>25.00</b>	<b>24.00</b>	<b>24.00</b>	<b>-4%</b>

## Budget Highlights

The total recommended budget for the Tax Assessor and Collector is \$1,850,301 or a 13 percent increase from the current year. The driving factor behind this increase is the required accounting procedure, an increase in both expense and offsetting revenue associated with the State's new Tag and Tax Together program.

## Performance Measurement

### Fiscal Year 2013/14

The Tax Department's outcomes for Fiscal Year 2013/14 focus on improving the County's tax collection rate, providing quality customer service, preparing for the 2015 Countywide Revaluation, and educating the public. The Tax Assessor Office will provide citizens prompt notification of taxes owed and continue to administer the present-use value assessment. The office will continue to work with the IT Department to improve business processes.

Collection has maintained its three outcomes from Fiscal Year 2012/13. The Office continues to focus on improving the County's tax collection rate ranking within the State. This year's goal is to improve the County's ranking by three spots by achieving a 97.27 percent collection rate. The Collection Office will continue to pursue delinquent taxes by attempting to increase the collection percentage of delinquent taxes from the last ten fiscal years' by five percentage points.

Reappraisal's outcomes emphasize preparation for the 2015 Countywide Revaluation. In the upcoming year Reappraisal will work with a vendor to develop market modeling co-efficients to determine Residential and Commercial Market Values and complete all land pricing for the 2015 Revaluation by November. The Office will also maintain an accurate sales history of all market transactions to ensure an accurate property valuation in 2015.

### **Fiscal Year 2012/13**

At mid-year, the Tax Office was on target to achieve or already achieved 12 of its 14 outcomes. The two outcomes that Tax either failed to meet or was not on target to meet were: 1) Ensuring citizens receive prompt notification of taxes owed and 2) Initiating land pricing activities by September 2012, which consists of collecting, verifying, and analyzing existing land sales to be used in developing the 2015 schedule of values. In reference to the first outcome, the office did not prepare and mail all real and personal property tax bills by August 1<sup>st</sup>, 2012. These tax bills were mailed on August 22, 2012, several weeks later than normal County practice. However, the office was in compliance with North Carolina General Statute by ensuring that real and personal property bills were mailed no later than September 1<sup>st</sup>. The second outcome was not on target because land pricing activities for the 2015 Countywide Revaluation began in November 2012, not September. This two month delay was attributed to software conversion difficulties.

The office continues to provide quality customer service by responding to all taxpayer inquiries within 24 hours of receipt. All new construction was listed, appraised, and keyed into the system by June 22, 2012. Tax's Reappraisal Office maintains an accurate sales history file of all valid market transactions within the county. The transaction file is updated monthly. An additional mid-year success is the Reappraisal Office's improved efficiency. This was achieved by upgrading and integrating software with GIS and the Register of Deeds. The public benefits from this improved efficiency by receiving prompt answers to their property value inquiries.

### **Fiscal Year 2011/12**

The Tax Office achieved 77 percent (13/19) of its outcomes in Fiscal Year 2011/12. Successes include providing quality customer service by responding immediately or within 24 hours, if research was required, to taxpayer inquiries.

Tax Collection did not achieve its goal of improving its collection rate ranking by two positions among North Carolina counties with a population greater than 100,000. The Fiscal Year 2010/11 collection rate of 97.25 percent ranked 21st among the 27 counties with populations over

100,000, down from 19 the year before. However, the County's rate was higher than the statewide average collection rate of 97.19 percent. The County's collection rate declined by only .02 percent whereas the year before the collection rate declined by .07 percent. In Fiscal Year 2011/12 delinquent collectors collected 69.06 percent (\$733,129.28) of delinquent accounts under \$250, exceeding the goal of 25 percent collection. For Fiscal Year 2012/13, this outcome was increased to collect a minimum of 65 percent of delinquent accounts under \$250. Unfortunately, Tax was unable to meet its outcome of increasing the amount of prior 10 years delinquent taxes collected by five percent from the previous fiscal year. During Fiscal Year 2011/12, 34.30 percent of total delinquents due were collected compared to 37.53 percent in Fiscal Year 2010/11.

Tax Assessor did not achieve its outcome of providing the most current ownership information of real property by processing 85 percent of deed transfers within 10 business days of receipt from the Register of Deeds. At mid-year of Fiscal Year 2011/12 the Tax Office was on target to achieve this goal, processing deed transfers within an average of 9.1 business days. Since that time, a new software system was installed and staff was unable to key deeds for 4 months, which greatly increased the overall average processing time. This issue has been resolved and moving forward the department expects to be able to meet this goal. Tax continued to educate, assist, and enroll the public into property tax relief programs, by enrolling 284 County citizens.

Reappraisal maintained an accurate sales history file of all valid market transactions within the County for the 2015 countywide revaluation.

## 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 as mandated by the General Statutes of North Carolina.

### Outcomes

1. To ensure citizens receive prompt notification of taxes owed:
  - a. Prepare and mail 100 percent of real and personal property tax bills by August 1<sup>st</sup>, 2013. Statutorily, this must be done no later than September 1<sup>st</sup>, the date in which the bills lawfully become due and payable.
2. Provide quality customer service by responding to 100 percent of 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 July 15, 2013, by constant monitoring of outstanding new construction through building permits and field reviews.
5. To increase awareness of tax relief programs, the Tax Office will educate, assist and enroll qualified County citizens in the following property tax relief programs by June 1, 2014: elderly or disabled exclusion, circuit breaker property tax deferral, builder's inventory deferral, and disabled veteran exclusion.
6. Work with the Technology Department to analyze business processes and improve at least three of these processes through the use of technology. Examples of potential processes are data entry, workflow, and report generation.
7. To increase Catawba County citizens' knowledge of the Farm and Food Sustainability plan's tax benefits and to ensure efficient administration of the present-use program, the Tax Office will:
  - a. Prepare and disseminate all present-use program information, to include qualifying program criteria and application process, via handouts, presentations, and website to the public.
  - b. Maintain an accurate database of participants in the present-use value program.

## **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. To improve the County's tax collection rate ranking in the State, the Collection division will increase the tax collection rate to 97.27 percent (Fiscal Year 2011/12 collection rate was 96.97 percent). Using the latest Fiscal Year 2010/11 collection rankings as a guide, this increase would move the County up three rankings within the State. 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 65 percent of these smaller accounts by June 30.
2. Increase the percentage of prior 10 years' (from the previous fiscal year) delinquent taxes collected by 5 percent (Fiscal Year 2011/12 34.30 percent). Statutorily, the County may only pursue enforced collection measures for accounts 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.