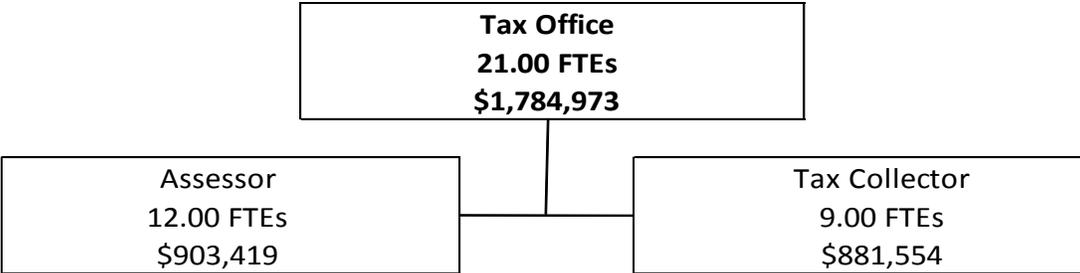


Catawba County Government



Tax Department

Organizations: 130050 - 130100

	2013/14 Actual	2014/15 Current	2015/16 Requested	2015/16 Approved	Percent Change
Revenues					
Property Tax	\$88,556,119	\$84,610,982	\$88,866,104	\$88,866,104	5.0%
Privilege License Tax	\$19,562	\$22,500	\$0	\$0	0%
Contribution to General Fund	(88,556,119)	(84,614,384)	(88,866,104)	(88,866,104)	5.0%
Charges & Fees	227,244	226,290	224,088	224,088	-1.0%
Personnel Indirect Cost	0	3,402	0	0	0%
General Fund	1,432,017	1,607,175	1,526,568	1,560,885	-2.9%
Total	\$1,678,823	\$1,855,965	\$1,750,656	\$1,784,973	-3.8%
Expenses					
Personal Services	\$1,221,565	\$1,228,636	\$1,141,312	\$1,175,629	-4.3%
Supplies & Operations	457,178	612,329	609,344	609,344	-0.5%
Tax Refunds	80	15,000	0	0	0%
Capital	0	0	0	0	0%
Total	\$1,678,823	\$1,855,965	\$1,750,656	\$1,784,973	-3.8%
Expenses by Division					
Assessor	\$968,861	\$988,853	\$882,552	\$903,419	-8.6%
Collections	709,962	867,112	868,104	881,554	1.7%
Total	\$1,678,823	\$1,855,965	\$1,750,656	\$1,784,973	-3.8%
Employees					
Permanent	25.00	23.00	21.00	21.00	-8.7%
Hourly	0.00	0.00	0.00	0.00	0%
Total	25.00	23.00	21.00	21.00	-8.7%

Budget Highlights

The Tax Department's budget decreased by 3.8 percent (\$70,992) from the previous fiscal year, with the elimination of two full time positions - a Mapping Technician and an Office Support Specialist – and a reduction in other operating expenses.

Performance Measurement

Fiscal Year 2015/16

The Tax Department's outcomes for Fiscal Year 2015/16 will focus on improving the County's tax collection rate and providing high quality customer service. The Tax Assessor will ensure citizens receive prompt notification of taxes owed, which will require that all new construction is listed, appraised and recorded in a timely manner. The Collector's Office will continue to increase the County's Tax collection rate by one percentage point (with the improvement target based on last year's success). Additionally, the office will respond to all taxpayer inquires within 24 hours.

Fiscal Year 2014/15

At mid-year the Tax Department was on target to achieve or had already achieved all 14 of its outcomes. The department ensured that all citizens received prompt notification of taxes owed by mailing the 2014 real and personal property tax bills by July 18th, 2014, nearly 1½ months before the September 1st statutory deadline. Assessor is on target to provide the public with the most current real property

ownership information. At mid-year, staff processed deed transfers in four business days, well ahead of the goal of processing the deeds within 10 days of receipt. The early billing was a result of having all new construction listed, appraised, and keyed by June 20th, 2014; this was a month ahead of its mid-July deadline. Another outcome that was on target at mid-year was increasing Catawba County citizens' knowledge of Farm and Food Sustainability plan by preparing and disseminating all present-use program information and using the newly updated tax software to accurately maintain a database of present-use value program participants.

The Tax Department is on target to improve last year's property tax collection rate; at mid-year the department was .59 percentage points higher than last fiscal year (93.79 vs. 93.20) at the same time, which amounts to nearly \$1.8 million increase in collections. To increase the tax collection rate, the department implemented several tactics, one of which was offering payment arrangements to all taxpayers rather than to only delinquent taxpayers.

Fiscal Year 2013/14

Tax Assessor

The Tax Assessor's Office achieved all seven of its outcomes. The office ensured that citizens received prompt tax notification by mailing real and personal property tax bills on July 31, 2013 and responded to 100 percent of tax inquiries within 24 hours of receipt. The Tax Assessor exceeded its third outcome of providing the most current real property ownership information to citizens by processing 85 percent of deed transfers within 6 business days of receipt from the Register of Deeds compared to its outcome of 10 business days. Additionally, the Assessor listed, appraised, and keyed all new construction by June 14, 2013, a month earlier than its July 15 outcome deadline. For its fifth outcome, the office increased awareness of tax relief programs by distributing 1,098 tax relief pamphlets, working one-on-one with numerous taxpayers over the phone and in-person, and giving public presentations on tax relief programs. As a result of this effort, 90 percent (194 out of 216) of applicants were appropriately enrolled in various tax relief programs. In partnership with the Technology Department, the Assessor Office achieved its sixth outcome of analyzing and improving business processes, an example of which is using Laser-fiche to scan deeds and mapping documentation. The final outcome, to increase support implementation of the Farm and Food Sustainability Plan by ensuring efficient administration of the present-use program, was achieved by disseminating brochures to the public and answering the public's questions (via telephone, email, and face-to-face conversations). The Assessor also maintained an accurate database of present-use value program participants.

Tax Collector

In Fiscal Year 2013/14, the Tax Collector Office did not achieve any of its three outcomes. First, the office sought to improve the County's tax collection rate ranking within the State by increasing the current year tax collection rate to 97.27 percent. The Office's tax collection rate was 96.94, 23rd among the 27 counties with populations over 100,000, the same ranking as the previous year. The second unachieved outcome was to increase the prior 10 years' delinquent tax percentage by five percentage points. The Tax Collector collected 32.47 percent of the prior 10 years delinquent taxes. Although the outcome was not met, delinquent collections improved .23 percentage points from the previous fiscal year. The third outcome not achieved was responding to taxpayer inquires within 24 hours. Not meeting this outcome is largely due to an anomaly that took place during December where a deluge of voicemails (2,000) were not completely responded to for 4 weeks. Outside of this situation, the Collector Office provided responses to taxpayer inquires within 24 hours.

ASSESSOR

Statement of Purpose

Ensure all real and personal property is listed annually to the owner of record as of January 1st 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 3, 2015. Statutorily, this must be done no later than September 1st, 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, 2015, 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, 2016: elderly or disabled exclusion, circuit breaker property tax deferral, and disabled veteran exclusion.
6. Work with the Technology Department to increase public access to online applications/forms for data mailers, sales verification letters, address changes, elderly/disabled exemptions, present use value and privilege licenses.
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. The Collection division will work to increase the tax collection rate from the Fiscal Year 2012/13 collection rate of 96.94 percent to 97.94 over a 3 year period. To accomplish this goal staff will:
 - a. Use 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. Implement collection strategies gleaned from LEAN process improvement study aimed at optimizing the delinquent collection process.
 - d. Working delinquent accounts under \$250 with a goal of collecting a minimum of 65 percent of these smaller accounts by June 30 2016.
2. Increase the percentage of prior 10 years' delinquent taxes collected by 2 percentage points from the previous fiscal year (Fiscal Year 2013/14 32.47 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 measures 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.