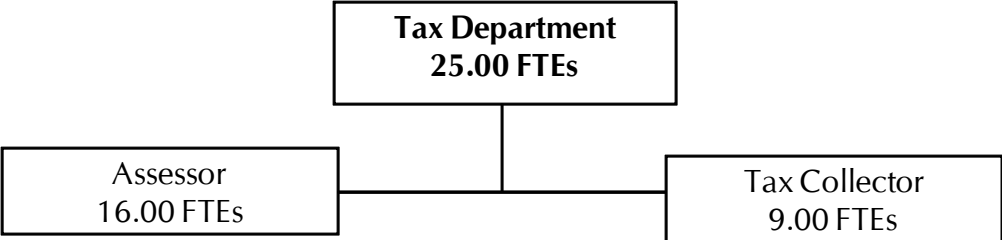


Catawba County Government



Tax Department

	Summary				
	2005/06	2006/07	2007/08	2007/08	Percent
	Actual	Current	Requested	Approved	Change
Revenue					
Property Tax	63,345,340	63,488,438	74,357,381	75,407,381	19%
Charges & Fees	203,018	212,498	228,160	228,160	7%
Contribution to General Fund	(63,103,267)	(63,174,216)	(74,058,326)	(75,109,881)	19%
General Fund	1,193,680	999,225	1,032,772	1,030,467	3%
Total	\$1,638,771	\$1,525,945	\$1,559,987	\$1,556,127	2%
Expenses					
Personal Services	\$1,098,762	\$1,171,595	\$1,198,927	\$1,198,927	2%
Supplies & Operations	245,303	334,350	341,060	337,200	1%
Tax Refunds	6,965	0	20,000	20,000	0%
Capital	287,741	20,000	0	0	0%
Total	\$1,638,771	\$1,525,945	\$1,559,987	\$1,556,127	2%
Employees					
Permanent	25.00	25.00	25.00	25.00	0%
Hourly	0.00	0.00	0.00	0.00	0%
Total	25.00	25.00	25.00	25.00	0%

Budget Highlights

The Tax Department's budget only represents a 1% increase overall, and the Collector's budget actually decreased by 1%, primarily as a result of retirements of long time employees.

Reclassification of an existing Cadastral Mapper position in Fiscal Year 2006/07 to a Receptionist/Collection Clerk has produced several positive benefits both for the public and internally. The primary responsibilities of the position are to answer the first incoming line to the Collector's office, taking this responsibility off of delinquent collectors, to handle most requests for tax certifications so these people don't have to wait in line at the collection counter as in the past, and to answer the switchboard for the Government Center. The position has also improved the quality of service provided to people coming to the collections counter by decreasing the number of instances where incoming phone lines must be rolled to collection clerks at the counter. The new position is having a very positive effect for citizens visiting the building by having a receptionist available to assist walk-ins in locating the appropriate County office to meet their needs.

In Fiscal Year 2005/06, the Tax Department had a 98.14% collection rate. The Legal Department has been working with the Tax Department to increase collections of overdue taxes. These efforts have been very successful. Collections for the Tax Department July 1, 2005 through June 30, 2006, were \$35,001.24 and from July 1, 2006, through current are \$34,854.26.

TAX 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, 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 1st, the date in which they lawfully become due and payable.
 - b. Prepare and mail each month's motor vehicle tax bills at least fifteen (15) days prior to the first day of the month the bill is due.

Both of these outcomes are measured by the postmark date recorded at each mailing.

2. Provide quality customer service by responding to all taxpayer inquiries within 24 hours of receipt and resolving outstanding issues within five (five) working days as evidenced by call logs or other written documentation.
3. Provide most current ownership information of real property to citizens by processing 90% of deed transfers within five (5) business days of receipt from the Register of Deeds. There are typically a small number that necessarily take longer due to problems or issues discovered where staff must contact the closing attorney, etc.

This is measured by comparing receipt dates of transfers with data entry dates on Land Records software.

4. Ensure that all new construction is listed, appraised, and recorded in time for billing no later than September 1, 2007. This provides for equitable distribution of the tax burden on our citizens by assuring that each pays their fair share based upon the value of their property.

This is accomplished by constant monitoring of outstanding new construction and flexible distribution of workload to appraisal staff as needed.

Assessor

Organization: 130050

	2005/06	2006/07	2007/08	2007/08	Percent
	Actual	Current	Requested	Approved	Change
Revenue					
Charges & Fees	\$13,315	\$27,450	\$27,050	\$27,050	-1%
General Fund	1,193,680	999,225	1,032,772	1,030,467	3%
Total	\$1,206,995	\$1,026,675	\$1,059,822	\$1,057,517	3%
Expenses					
Personal Services	\$760,381	\$789,855	\$820,627	\$820,627	4%
Supplies & Operations	151,908	216,820	219,195	216,890	0%
Tax Refunds	6,965	0	20,000	20,000	0%
Capital	287,741	20,000	0	0	0%
Total	\$1,206,995	\$1,026,675	\$1,059,822	\$1,057,517	3%
Employees					
Permanent	17.00	16.00	16.00	16.00	0%
Hourly	0.00	0.00	0.00	0.00	0%
Total	17.00	16.00	16.00	16.00	0%

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. Achieve a year-end tax collection rate within the top 10% of all counties in North Carolina as evidenced by yearly statistics issued by the North Carolina Department of Revenue. To accomplish this goal, staff will utilize all lawful measures to collect delinquent taxes, including attachments, garnishments, foreclosure, etc. Monthly status reports will be submitted to track collections as compared to prior years. Also, the recent addition of one staff member in the collection area is partially designed to allow the delinquent collection staff to spend a larger portion of their time working delinquent accounts, as opposed to performing other various office responsibilities.
2. Collect 40% of prior ten (10) years delinquent taxes during Fiscal Year 2007/08. Statutorily, we may only collect taxes that are ten (10) years 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 (5) business days as evidenced by call logs or other written documentation.

Tax Collector

Organization: 130100

	2005/06 Actual	2006/07 Current	2007/08 Requested	2007/08 Approved	Percent Change
Revenue					
Property Tax	\$63,345,340	\$63,488,438	\$74,357,381	\$75,407,381	19%
Charges & Fees	189,703	185,048	201,110	201,110	9%
Cont. to General Fund	(63,103,267)	(63,174,216)	(74,058,326)	(75,109,881)	19%
Total	\$431,776	\$499,270	\$500,165	\$498,610	0%
Expenses					
Personal Services	\$338,381	\$381,740	\$378,300	\$378,300	-1%
Supplies & Operations	93,395	117,530	121,865	120,310	2%
Capital	0	0	0	0	0%
Total	\$431,776	\$499,270	\$500,165	\$498,610	0%
Employees					
Permanent	8.00	9.00	9.00	9.00	0%
Hourly	0.00	0.00	0.00	0.00	0%
Total	8.00	9.00	9.00	9.00	0%