



**Caroline County, Virginia  
Fiscal Year 2006-2007 Adopted Budget**

**Function:** General Government Administration  
**Department/Officer:** Commissioner of the Revenue  
**Division:** Commissioner of the Revenue

**Mission:**

As the chief assessing officer of Caroline County, the mission of this office is to serve the citizens of the County by applying the tax laws of the Commonwealth of Virginia and the County of Caroline fairly, uniformly and impartially with the highest level of trained personnel while being accountable to the citizens of Caroline County for the resources provided to maintain County tax records.

**Budget Unit Description/Activities:**

The Commissioner of the Revenue is a locally elected official, defined by the State Constitution, who is responsible for maintaining records necessary for the accurate assessment of taxes. A complete and detailed computerized data base of property in the County, both real estate and personal property, is maintained for property tax purposes. To keep this data current, County records of deeds, wills and ownership transfers are continually monitored and researched. Parcel maps are maintained and must be updated when parcels are subdivided, split or combined. The Commissioner's Office works with contract appraisers hired to perform assessments of all real property in the County. This office also maintains records on items of personal property, machinery and tools, motor carriers, business property and mobile homes for property tax purposes. Records of such property are kept current by identifying new items not disclosed and recording disposals or changes in ownership. Items subject to taxation are assessed according to recognized pricing guides or uniform formulas established by the Commissioner.

The Commissioner also serves a State function by receiving and auditing State income tax returns and tax payments. Tax return forms are filled out for taxpayers needing assistance. Return information is transmitted to the State Department of Taxation, the filed forms are sent in and any funds received are deposited with the County Treasurer for forwarding on to the State. The State reimburses localities for a share of the cost of the Commissioner and staff.

In partnership with the County Treasurer's office, the Commissioner's office is serving as a State Department of Motor Vehicles Agency. All vehicle functions required by Virginia laws with the exception of driving licenses are performed.

The Commissioner, 2 full time deputies, 1 administrative assistant/deputy and 5 tax examiners staff the office with part time staff used as needed.

**Fiscal Year 2006-2007 Goals/Objectives:**

- Establish a "Business Tax Center"
- Establish a regular schedule for field audits.
- Improve organization of the personal property work load.
- Continue to provide Caroline the best in customer service

### Service Level/Performance Statistics:

Description	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Number of Land Parcels Recorded Deeds and Wills Reviewed/Entered	21,918	21,903	22,037	22,371
Building Permits Reviewed/Entered	2,352	2,653	2,998	3,583
Number of New Construction Assessments On Site Inspections	719	1,071	1,225	2,360
Individual Personal Property Assessments	557	575	747	903
PPTRA Account Audits	485	300	630	14
Personal Property Tax Correspondence	34,622	30,470	31,322	33,104
State Tax Returns Processed	1,707	53	80	105
DMV Customer Transactions	19,720	20,469	20,356	23,311
Customers Assisted in Office (Approximate) (By Phone Included Beginning 2003)	6,239	Not Avail	4,011	3,205
	-	3,500	8,464	12,000
	7,172	11,908	13,172	17,400

### Budget Highlights:

One new Tax Examiner position has been adopted in the Fiscal Year 2006-07 Budget to respond to increase workloads in business and personal property taxes.

### Budgeted Funding and Expenditures:

	FY 2004-05 Budget	FY 2004-05 Actual	FY 2005-06 Amended Budget	FY 2006-07 Adopted Budget	Change Amount	%
<b>Funding Sources:</b>						
General Local Revenue	\$ 207,368	\$ 186,726	\$ 248,720	\$ 288,777	\$ 40,057	16.1%
Permits, Fees & Charges	\$ 1,500	\$ 2,715	\$ 2,000	\$ 2,000	\$ -	0.0%
Categorical Aid: State	\$ 117,000	\$ 121,280	\$ 130,051	\$ 133,094	\$ 3,043	2.3%
Categorical Aid: Federal	\$ -	\$ -	\$ -	\$ -	\$ -	
Categorical Aid: Local	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ 325,868</b>	<b>\$ 310,721</b>	<b>\$ 380,771</b>	<b>\$ 423,871</b>	<b>\$ 43,100</b>	<b>11.3%</b>
<b>Expenditures:</b>						
Personnel Services	\$ 206,168	\$ 200,537	\$ 244,945	\$ 277,838	\$ 32,893	13.4%
Employee Benefits	\$ 65,295	\$ 60,046	\$ 84,451	\$ 88,813	\$ 4,362	5.2%
Purchased Services	\$ 22,835	\$ 19,299	\$ 19,355	\$ 21,550	\$ 2,195	11.3%
Other Charges	\$ 20,170	\$ 21,142	\$ 21,120	\$ 22,630	\$ 1,510	7.1%
Materials & Supplies	\$ 8,400	\$ 7,620	\$ 8,700	\$ 10,840	\$ 2,140	24.6%
Capital Outlay	\$ 3,000	\$ 2,077	\$ 2,200	\$ 2,200	\$ -	0.0%
<b>Total</b>	<b>\$ 325,868</b>	<b>\$ 310,721</b>	<b>\$ 380,771</b>	<b>\$ 423,871</b>	<b>\$ 43,100</b>	<b>11.3%</b>