DAVIE COUNTY, NORTH CAROLINA

Department

Tax Administration

DEPARTMENTAL ACTIVITIES AND GOALS

Assessing and Billing Division:

In 2013 this division experienced several employees retiring with several years of knowledge and experience. The overall year went very good and the division experienced an increase of abstracts that indicated the staffs hard work to educate taxpayers when and what property to list. Staff has been rehired to fill one of the positions and training has begun to teach new employee processes and information needed to be successful. Staff will be attending classes during the budget year to fulfill the requirements for each certification. New staff will start the process to become certified by the State by attending classes and workshops. The classes and workshops also allow the staff to become informed of any statute changes along with changes of processes passed down by the state. This division is made up of a Personal Property Appraiser, Business Personal Property Appraiser, Motor Vehicle Specialist, and Tax Clerk.

Update On House Bill 1779:

This bill was supposed to go into effect July 2013 but was delayed until September 2013. The first combined notices were mail in July for September renewals. What did this mean for the Tax Department Staff? Two motor vehicle files were worked for 6 months until the old method was billed. The county will still continue to bill for late renewals for months prior to September. Along with the change came several questions from the taxpayers which staff done a great job answering. Each month the State sends the county a remittance and the Tax Office breaks down all the fee's and submits the balance sheet to the county Finance Department This has been a new process for the department and the staff has done a great job adapting to the change. New balance sheets had to be created and new processes formed to process the remittance and distribute the tax dollars accurately. The Motor Vehicle Specialist position has not changed due to the new process. The county will continue to work the file sent from DMV and also process refunds as before.

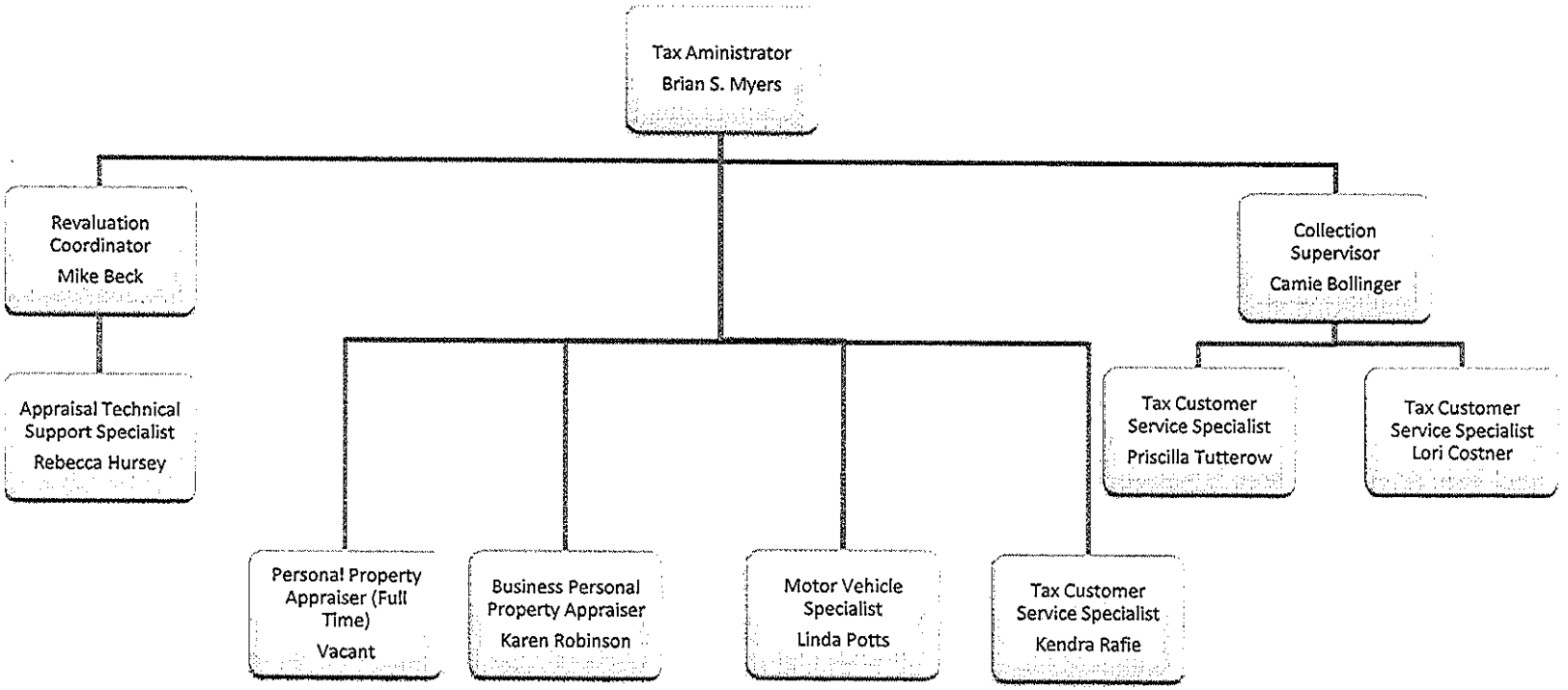
Collection Division:

The Collection Division has also experienced a lot of change last year. One of the employees retired and the other moved to Assessing Division. The new staff done a great job though the busy collection time of November, December and the beginning of January. The staff will begin the certification process and learning different daily task of the division. These staff members will be trained to handle the counties enforced collection so the county can maintain and exceed the current collection rate.

Goals:

In the upcoming new fiscal year the department will experience lots of change due to retirement of staff member. The training process has and will continue to be implemented to insure taxpayers questions are answered timely and accurately. New processes have started such as scanning documents and attaching them to abstracts. This will allow the department to better serve the taxpayers when questions are ask. The learning curve for the new employees will be a large task this year to insure when they are ask questions they know or know how to find the answer. Due to our staff size many hats need to be worn so questions can be answered, so when one person is not here a taxpayer is not waiting on an answer. The staff will continue to work hard to provide the best service possible to the citizens of the county.

ORGANIZATIONAL STRUCTURE



Department

REQUEST FOR NEW POSITION

Title:	Number:	Full-time		Hiring Date:	Annual Salary:
		Temporary			
				1st Year Cost:	2nd Year Cost:

Duties/Responsibilities of Position:

Justify Need for Position in Detail:

Cost of New Equipment/Furniture for Position:

DAVIE COUNTY, NORTH CAROLINA
Tax Administration
ACTIVITY JUSTIFICATION

Activity:	Number of		# of Full-time	0.20	Annual Cost:
Administrator	Employees	**0.20**	# of Part-Time	**0**	**$ 12,440**

Recommended by NCGS:	105-273-329	County Cost: $ 12,440	Federal/State Cost: $ -

Each Employee, Job Title, Duties/Responsibilities of Positions in the Activity:

Name	Job Title	FT or PT	Salary % in this Activity
Brian Myers	Tax Administrator	FT	20%

Tax Administrator **FT** **20%**

Monitors operating budget and authorizes purchases and expenditures

Reviews and approves weekly invoices, purchase orderrs and other documents as required by finance department

Prepares annual budget and projected revenue for county

Prepares all state required reports:

1. TR-1 for county and TR-2 for municipalities
2. Property exemption report
3. State fire Marshal/Rescue and Relief Funds Report
5. All surverys and studies requested by Department of Revenue or other NC State Agencies

Prepares annual tax scrolls for county, municipalites and auditors

Performs related duties as required by County management or municiplities

Justify Need for Each Position in Detail (use additional pages if necessary):

Prepares invoices, purchase orders, timesheets, and other documents required by Finance Department (5%)

Prepares annual tax scrolls, bills, and projected revenue for county and municipalities (5%)

Prepares and monitors annual budget and other reports or information requested by County Management (5%)

Prepares all required reports, survey's and studies as required by NC Department of Revenue or other State Agencies (5%)

DAVIE COUNTY, NORTH CAROLINA

ANNUAL BUDGET ESTIMATE - SUMMARY OPERATIONAL EXPENSE REQUEST

Department Tax Administration (Tax Administrator)

			Requested		Recommended	
Account No.	Item	Remarks	Local Cost	Non-Local Cost	Local Cost	Non-Local Cost
51410-520080	Workmans Comp	12% (Workmans Comp)	$ 127	$ -	$ -	$ -
51410-530120	Postage	2% (Postage for listings and billing)	$ 600			
51410-530250	Printing and Binding	2% (Envelopes)	$ 30			
51410-530320	Office Supplies	2% (General office supplies)	$ 120			
51410-540100	Education and Training	44% (CE credits and ceritifications)	$ 2,578			
51410-540110	Phone	12% (Phones)	$ 275			
51410-540140	Travel	34% (Travel and lodging for education)	$ 2,590			
51410-540450	Purchased Services	10% (Cintas and Lebleu)	$ 250			
51410-540540	Computer Services	10% (Bi-Tek software	$ 2,600			
51410-550160	Equipment Manitenance	4% (Annual contracts for office equip)	$ 100			
51410-560530	Dues and Subscriptions	3% (Appraising manuals)	$ 174			
51410-560540	Insurance Bonds	60%(Insurance Bond)	$ 300			
51410-580600	Equipment & Furniture	9% (Replacement Laptop)	$ 1,750			
Totals			$ 11,494.00	$ -	$ -	$ -

DAVIE COUNTY, NORTH CAROLINA

Department: Tax Administration

ACTIVITY JUSTIFICATION

Activity:	Number of		# of Full-time	1.05	Annual Cost:
Motor Vehicle Assessment	Employees	1.05	# of Part-Time	0	$ 38,595
Recommended by NCGS:	105-326-330.11	County Cost:	$ 38,595	Federal/State Cost:	$ -

Each Employee, Job Title, Duties/Responsibilities of Positions in the Activity:

Name	Job Title	FT or PT	Salary % in this Activity
Linda Potts	Motor Vehicle Specialist	FT	100%
Brian Myers	Tax Administrator	FT	5%

Motor Vehicle Specialist **FT** **100%**

Completes monthly motor vehicle assessment as required by NCGS 105-326-330.11 under direct supervision of the Tax Administrator

Processes files received from North Carolina Division of Motor Vehicles for monthy renewals that must sitused and valued

Prepares and maintains monthly reports for refunds and dispursement of month remittance from NCDMV

Reviews addresses to properly situs each vehicle per municiple district

Processes letters to owners requesting information to property value vehicle bodies, makes, or models

Reviews and make decisions concerning adjustments in value due to appeals of motor vehicles

Assist with personal property, present use, and many other questions that may be ask from taxpayers

Is cross-trained in the collection division

Creates abstracts and values permanent tagged trailers to billed

Values and bills late registrations for renewals prior to September 2013 and sends to printers to be printed and mailed

Justify Need for Each Position in Detail (use additional pages if necessary):

Completes montly motor vehicle assessement as required by NCGS 105-326-330.11 under direct supervision of the Tax Administrator (60%)

Prepares and maintains montly reports for refunds and dispursement of montly remittance from NCDMV (5%)

Reviews and make decisions concerning value adjustments pertaining to motor vehicle appeals and antique tags (10%)

Customer service (10%)

Values, and bills late renewals (10%)

Prints maps for upon taxpayers request (5%)

Tax Administrator **FT** **5%**

Complies with NCGS 105-296 (Duties of the Assessor)

Supervises motor vehicle assessment staff

Responsible for all motor vehicles being listed, sitused, and billed in accordance with NCGS 105-326-330.11

Proofs monthly reports and remittance and signs for dispursments to local municipalities

Ensures record retention of montly reports as required by NCGS 105-321

Assist motor vehicle staff with motor vehicle appleas and handles any complaints

Justify Need for Each Position in Detail (use additional pages if necessary):

Complies with NCGS 105-296 (Duties fo the assessor) (1%)

Supervises motor vehicle assessement staff (1%)

Ensures all motor vehicles are being listed and billed accordance with NCGS 105-326-330.11 (1%)

Ensures record retention of monthly tax scrolls and reports as required by NCGS 105-321 (1%)

Assist motor vehicle assessment staff with appeals and complaints (1%)

Additional Information

Renewal Month	# of Bills	Motor Vehicle Value
September	3509	
October	5375	37,581,409
November	3979	29,633,241
December	2455	10,018,264
January	3386	25,110,890
February	2407	24,703,786
March	4036	28,355,678
April	4021	27,942,775
May	4036	
June		

DAVIE COUNTY, NORTH CAROLINA

ANNUAL BUDGET ESTIMATE - SUMMARY OPERATIONAL EXPENSE REQUEST

Department Tax Administration (Motor Vehicle)

			Requested		Recommended	
Account No.	Item	Remarks	Local Cost	Non-Local Cost	Local Cost	Non-Local Cost
51410-520080	Workmans Comp	12% (Workmans Comp)	127	$ -	$ -	$ -
51410-530120	Postage	2% (Postage for listings and billing)	600			
51410-530250	Printing and Binding	10% (Envelopes)	150			
51410-530320	Office Supplies	10% (General office supplies)	600			
51410-540100	Education and Training	3% (CE credits and ceritifications)	158			
51410-540110	Phone	12% (Phones)	275			
51410-540140	Travel	3% (Travel and lodging for education)	200			
51410-540210	Building Rental					
51410-540450	Purchased Services	10% (Cintas and Lebleu)	250			
51410-540470	Tax Billing	2% (Printing Bills)	255			
51410-540540	Computer Services	10% (Bi-Tek software	2,600			
51410-550160	Equipment Manitenance	10% (Annual contracts for office equip)	250			
51410-560260	Advertising	0% (Advertising for listing period)				
51410-560530	Dues and Subscriptions	25% (Appraising manuals)	1,450			
51410-580600	Equipment and Furniture	7% (Replacement PCs)	1,250			
51410-541800	Collection Fee DMV	100% (House Bill 1779)	96,000			
Totals			$ 104,165.00	$ -	$ -	$ -

Department

DAVIE COUNTY, NORTH CAROLINA
Tax Administration
ACTIVITY JUSTIFICATION

Activity:	Number of		# of Full-time	3.5	Annual Cost:
Collection	Employees	**3.5**	# of Part-Time	**0**	$ **113,715**
Recommended by NCGS:	See below	County Cost:	$ **113,715**	Federal/State Cost:	$ -

Each Employee, Job Title, Duties/Responsibilities of Positions in the Activity:

Name	Job Title	FT or PT	Salary % in this Activity
Camie Bollinger	Collection Supervisor	FT	100%
Priscilla Tutterow	Collection Specialist	FT	100%
Lori Costner	Collection Specialist	FT	100%
Kendra Rafie	Tax Clerk	FT	25%
Brian Myers	Tax Administrator	FT	25%

Recommended by: NCGS 105-347-395.1
NCGS 153A-146-156.1
NCGS 160A-206-215.2

Collection Supervisor **FT** **100%**

Collection Supervisor/Assistant Tax Administrator

Plans, organizes systems, procedures, and supervises the work of employees in collecting taxes and also accounts for ad valorem taxes on all real, personal property, and motor vehicles as prescribed by North Carolina General Statutes under direct supervision of the Tax Administrator.

Maintains certifications and attends courses to keep informed on NCGS statute changes

Trains and supervises collection staff in processes and procedures

Supervises and assist in balancing of accounts, cash drawers, and prepares annual, monthly and daily reports

Supervises special tax for tourism, gross receipts, fire districts, mucicipalities, motor vehicles, and other programs

Supervises staff and works enforced collection such as executions, forclosures, debt setoff, and other enforced collection remedies in accordance to NCGS 105-366-367

Prepares annual settlement for administrator for county an municipalities according to NCGS 105-373

Supervises releases, refunds, and compromised tax procedures in accordance with NCGS 105-374-378

Ensures all tax foreclosure suites are filed in accordance with NCGS 105-374-378

Supervises bank deposits, on site deposits, and checks returned for NSF from lending institutions

Prepares file and proofs for delinquent taxpayer notices to be approved by Tax Administrator and then sent to printing company for printing and mailing.

Prepares public notice of delinquencies for local newspaper advertisement as required by NCGS 105-369

Customer Service

Justify Need for Each Position in Detail (use additional pages if necessary):

Daily collection and balancing (10%)

Researches and prepares enforced collection accounts (ganishments, bank attachments, Sheriff executions,) (50%)

Researches and prepares tax foreclosure suits (10%)

Prepares and rconciles monthly reports, 2nd notices and annual settlement (15%)

Files banruptcy claims and debt set off claims (5%)

Handles collection, and legal situations with attorneys, taxpayers, and judicial system officials (10%)

Collection Specialist **FT** **100%** **2 Positions**

Each postion is cross trained with positon specific duties
Processes current delinquent tax collection tranactions
Balances to ensure collection records each day
Records payments received by mail
Notifies taxpayers of any discrepancies with payment (by mail or phone)
Reviews lockbox daily
Customer service
Preforms clerical duties (typing, reporting , preparing, and coping forms)
Prepares all ducumentation for enforced collection (garnishments, executions, and bank/rent attachments)
Prepares a variety of reports (refund, releases, and other reports as required by supervsion and or taxpayer)
Handles daily bank deposits
Issues mobile home moving permits
Collects occupancy tax and gross receipts

Justify Need for Each Position in Detail (use additional pages if necessary):

Daily collection and balancing (20%)
Prepares Sheriff executions (20%)
Onsite deposits (10%)
Monthly release and refunds (15%)
Daily lockbox (5%)
Handles general collection questions and complaints from taxpayers, and attorney's (by phone or email) 10%
Garnishment and rent attachments (20%)

Tax Clerk **FT** **25%**

Daily collecton and balanceing
Assist in enforced collection
Customer service
Processes tax payments received in office and by mail
Notifies taxpayers of any discrepancies awith payments (by mail or phone)
Performs clerrical duties (typing reports, preparing and coping forms)
Issues mobile home permits
Prepares documents for enforced collection
Assist in all areas of the tax office to help serve the taxpayers of Davie County

Justify Need for Each Position in Detail (use additional pages if necessary):

Daily collecton and balancing (10%)
Processing forms and mail (5%)
Assist in enforced collection (5%)
Customer service (5%)

Tax Administrator **FT** **25%**

Complies with NCGS 105-350 (Duties of the Tax Collector)
Supervises collection staff
Reviews and approves enforced collection accounts
Reviews and approves releases, refunds, and compromised tax in accordance with NCGS 105-380-381
Reviews and approves all monthly reports and annual settlement accordance with NCGS 105-373
Works with taxpayers, county management, and attorneys to handle any controversial issues or taxpayers
Interprets laws related to collection, explains procedures and legal requirements to taxpayers
Ensures proper record retention as required by NCGS 105-321 and North Carolina Archives Retention Schedule

Tax Administrator Continued

Justify Need for Each Position in Detail (use additional pages if necessary):

Tax collections is mandated by NCGS 105-347-395.1 153A-146-156.1 160A-206-215.2

Manages collection staff (5%)

Reviews and approves enforced collection accounts (5%)

Reviews and approves all releases, refunds, and compromised taxes per NCGS 105-380-381 (5%)

Reviews and approves all monthly reports and annual settlement in accordance with NCGS 105-373 (5%)

Handles controversial and legal situations with attorneys, taxpayers, and judicial system officials (5%)

Additional Information:

Fiscal Year	Regular Bills	Discovery	Foreclosure Collected	Execution Collected	Garnishments Collected
2007-2008	25,423	337			
2008-2009	25,786	275		$941,613	$52,685
2009-2010	25,900	453	$113,400	$448,694	$74,794
2010-2011	26,132	175	$251,470	$353,790	$94,177
2011-2012	25,754	188	$387,043	$446,480	$195,386
2012-2013	26,134	243	$285,274	$237,797	$212,409
2013-2014 July- Dec	27,255	290	$76,345	$26,491	$65,284

Fiscal Year	Debt Setoff Collected
2007-2008	$32,618
2008-2009	$35,012
2009-2010	$31,177
2010-2011	$54,150
2011-2012	$45,991
2012-2013	$55,493
2013-2014 July- Dec	$2,723

Enforced Collecton Payments Processed

Garnishments	Bank Attachments	Foreclosure
1153	2088	355

Staff Issued

Execution	Garnishments	Bank Attachments	Foreclosure
683	449	33	82

Fiscal Year	Collection Rate Regular Bills	Collection Rate Motor Vehicle
2007-2008	97.81	88.66
2008-2009	97.99	88.85
2009-2010	97.4	88.4
2010-2011	97.36	88.79
2011-2012	98.04	89.04
2012-2013	97.64	84.65
July 2013-January 2014	93.31	82.56

DAVIE COUNTY, NORTH CAROLINA

ANNUAL BUDGET ESTIMATE - SUMMARY OPERATIONAL EXPENSE REQUEST

Department Tax Administration (Collection)

			Requested		Recommended	
Account No.	Item	Remarks	Local Cost	Non-Local Cost	Local Cost	Non-Local Cost
51410-520080	Workmans Comp	38% (Workmans Comp)	$ 379	$ -	$ -	$ -
51410-530120	Postage	28% (2nd notices, Debt setoff)	$ 8,400			
51410-530250	Printing and Binding	44% (Envelopes)	$ 660			
51410-530320	Office Supplies	44% (General office supplies)	$ 2,640			
51410-540100	Education and Training	26% (CE credits and ceritifications)	$ 1,524			
51410-540110	Phone	38% (Phones)	$ 825			
51410-540140	Travel	30% (Travel and lodging for education)	$ 2,280			
51410-540210	Building Rental					
51410-540450	Purchased Services	40% (Cintas and Lebleu)	$ 1,000			
51410-540470	Tax Billing	30% (Printing of 2nd notices and Debt setoff)	$ 2,625			
51410-540540	Computer Services	40% (Bi-Tek software	$ 10,400			
51410-550160	Equipment Manitenance	43% (Annual contracts for office equip)	$ 1,075			
51410-560260	Advertising	70% (Advertising for listing period)	$ 3,920			
51410-560530	Dues and Subscriptions	2% (NCTCA)	$ 116			
51410-580600	Equipment and Furniture	56% (Replacement PCs)	$ 10,000			
51410-560540	Insurance Bonds	40%(Insurance Bond)	$ 200			
Totals			$ 46,044.00	$ -	$ -	$ -

Department Tax Administration

ACTIVITY JUSTIFICATION

Activity:	Number of		# of Full-time	3	Annual Cost:
Assessment and Billing	Employees	3	# of Part-Time	0	$ 97,496

Mandated by NCGS:	105-275-282.7 105-301-316	County Cost:	$ 97,496	Federal/State Cost:	$ -

Each Employee, Job Title, Duties/Responsibilities of Positions in the Activity:

Name	Job Title	FT or PT	Salary % in this Activity
Vacant	Personal Property	FT	100% Appraiser
Karen Robinson	Business Property	FT	100% Appraiser
Kendra Rafie	Tax Clerk	FT	75% Appraiser
Brian Myers	Tax Administrator.	FT	25% Administrator

Personal Property FT 100%

This position administers all programs and audits in accordance with and as prescribed by North Carolina Gerneral Statutes under the direct supervision of the Tax Administrator:

Present Use Value Program (NCGS 105-277.2 through 105-277.7)
Excluded Non-Taxable Property (NCGS 105-275 through 105-277.01)
Elderly/Disabled Homestead Exclusion (NCGS 105-277.1)
Circuit Breaker Homestead Exclusion (NCGS 105-277.1B)
Disabled Veterans Homestead Exclusion (NCGS 105-277.1C)
Exempt Property Exclusions (NCGS 105-277.8 through 105-282.7)
Conducts audits on all above programs (NCGS 105-296)

Job Duties of this position include but not limited to are the following:

Creates discovery bills for present use rollbacks
Field reviews all audited present use properties each year (277 per year)
Assist with field reviews in revaluaton department

Justify Need for Each Position in Detail (use additional pages if necessary):

Performs all programs and audits as required by NCGS 105-275 to 282.7 and 296 (40%)
Creates discovery bills for present use rollbacks as required by NCGS 105-312,348 and article 23 (20%)
Works land divisions for present use program, values property, updates abstracts, and other records in computer system (10%)
Field reviews present use properties and also new construction to assist revaluation department (20%)
Researches and does necessary paperwork for refund and release request, prepares maps, answers phone, and assist taxpayers with most tax request or questions. (10%)

Business Property FT 100%

This position appraises business personal property, farm equipment, airplanes and permanaent tagged motor vehicles in accordance with NCGS 105-301-316 under direct supervision of the Tax Administrator.

Creates abtracts to be mailed to new businesses, and audit existing businesses to verify listing
Assist businesses with the listing process and the proper way to fill out the forms
Assist taxpayers by answering questions, creating and printing maps.
Ensures that business and personal listing forms are accurately keyed in to listing software
Maintains computerized depreciation schedules
Reviews NC Department of Revenue Sales Tax Report to indentify any unlisted businesses
Completes and maintains inventory for all divisions, orders all supplies for office, and service contracts for office equipment
Discovers and bills all unlisted business personal property per NCGS 105-312
Works with attourneys, realtors, appraisers, and general public to answer any questions pertaining to maps, tax law, and regulations
Assist with daily operations of the tax office I regards to answering the telephone and customer service

Continue Business Personal Property Appraiser

Employee is also cross-trained to able to process collection transactions

Justify Need for Each Position in Detail (use additional pages if necessary):

Oversees all programs and audits required by NCGS 105-275 to 282.7 & 296
Processes and values all business listings and inputs the information into the computer software (40%)
Maintains computerized depreciation schedules (5%)
Orders office supplies and works with all vendors and maintains inventory for all divisions (10%)
Works with other deparments and reviews NCDOR sales tax reports to indentify any unlisted businesses (10%)
Processes discovery business personel property bills (10%)
Assist in preparing information for business personal property audits (10%)
Prepares basic maps as requested by taxpayer (5%)
Assist in daily operations such as answering telephone and assiting taxpayers (10%)

Tax Clerk FT 75%

Values personal property tax listings by using established valuation methods and procedures in compliance with NCGS 105-301-316 under direct supervision of the Tax Administrator
Updates valuations, tax records, abstracts, and other records in the computer system
Assist the public with person property listings, elderly,verteran exemptions and answers some present use questions
Values personal property using a variety of cost manuals to aid in determining fair market value for personal property
Reviews tax scrolls to insure personal property values are correct before bills are sent to taxpayers
Has been cross-trained in collection to allow both divisions to run efficiently in peak times

Justify Need for Each Position in Detail (use additional pages if necessary):

List all types of personal property that is required to listed and assesed per NCGS 105-301-316 (40%)
Updates personal property valuations, tax records, abstracts, and other records (10%)
Assist the public with listing forms and daily operations of the tax office, aswering phone and customer service (20%)
Processes listing forms returned by mail and distributes as necesarry (5%)

Tax Administrator FT 25%

Complies with NCGS 105-296 (Duties of the Assessor)
Superviser assessment staff
Responsible for all types of personal property being listed and billed in accordacne with NCGS 105-301 through 105-316
Prepares personal and business personal listing forms annually
Prepares billing file and listing forms and proofs prior to printing for The Data Center (bills are outsourced to a printing company)
Prepares legal advertisements as required by NCGS 105-296
Responsible for adminstration of all programs and audits in accordance and as prescribed by NCGS
Conducts final review of accuracy of data entry on all types of personal property through various reports
Pursuant of NCGS 105-352: Prepares bills and transmits tax levies to tax collection division
Ensures proper record retention as required by NCGS 105-321 and NC Archives Retention Schedule

Justify Need for Each Position in Detail (use additional pages if necessary):

Complies with NCGS 105-296 (Duties of the Assessor)
Supervises assessment staff (5%)
Reviews all types of personal property to insure that it is listed, billed and assessed in accordance with NCGS 105-301-315 (5%)
Administers all provided programs set by the state and audit programs as perscribed in NCGS (10%)
Assist assessment staff with controversial issues pertaining to persona lproperty, business personal property, present use value, and exemptions. (Represents the county if any of the above decribed programs appeal to BOER) (5%)

Additional Information

Personal Property:

Fiscal Year	Abstracts	Total Value
2007-2008	7,460	32,338,427
2008-2009	6,922	31,585,430
2009-2010	6,264	27,167,740
2010-2011	5,899	27,286,476
2011-2012	5,499	30,214,570
2012-2013	7,087	33,474,477
2013-2014	6,085	35,445,661

Business Personal Property:

Fiscal Year	Abstracts	Total Value
2007-2008	1644	306,603,904
2008-2009	1702	297,858,760
2009-2010	1699	288,947,932
2010-2011	1710	269,167,869
2011-2012	2204	245,167,869
2012-2013	2420	234,822,958
2013-2014	3549	261,076,037

Exemption and Deferment Programs:

Fiscal Year	Elderly/Disabled	Annual Audits	Present Use	Annual Audits	Discovery Bills
2007-2008	616	154	1986	248	337
2008-2009	646	161	2015	251	275
2009-2010	678	169	2084	260	453
2010-2011	740	185	1840	230	175
2011-2012	713	178	1829	123	188
2012-2013	773	97	1653	352	243
2013-2014	805	101	2217	277	290

	Parcels	Revenue
Present Use Rollbacks	38	70,880.87

DAVIE COUNTY, NORTH CAROLINA

ANNUAL BUDGET ESTIMATE - SUMMARY OPERATIONAL EXPENSE REQUEST

Department Tax Administration (Assessment and Billing)

			Requested		Recommended	
Account No.	Item	Remarks	Local Cost	Non-Local Cost	Local Cost	Non-Local Cost
51410-520080	Workmans Comp	38% (Workmans Comp)	379	$ -	$ -	$ -
51410-530120	Postage	68% (Postage for listings and billing)	20,400			
51410-530250	Printing and Binding	44% (Envelopes)	660			
51410-530320	Office Supplies	44% (General office supplies)	2,640			
51410-540100	Education and Training	27% (CE credits and ceritifications)	1,600			
51410-540110	Phone	38% (Phones)	825			
51410-540140	Travel	33% (Travel and lodging for education)	2,535			
51410-540210	Building Rental					
51410-540450	Purchased Services	40% (Cintas and Lebleu)	1,000			
51410-540470	Tax Billing	68% (Printing of tax listings)	6,120			
51410-540540	Computer Services	40% (Bi-Tek software	10,400			
51410-550160	Equipment Manitenance	43% (Annual contracts for office equip)	1,075			
51410-560260	Advertising	30% (Advertising for listing period)	1,680			
51410-560530	Dues and Subscriptions	70% (Appraising manuals)	4,060			
51410-580600	Equipment and Furniture	28% (Replacement PCs)	5,000			
Totals			$ 58,374.00	$ -	$ -	$ -

DAVIE COUNTY, NORTH CAROLINA

ANNUAL BUDGET ESTIMATE - SUMMARY CAPITAL OUTLAY REQUEST

Department Tax Administration

			Requested		Recommended	
Item	Remarks	Account No.	Quantity	Cost	Quantity	Cost
Replacement PC		51410-580600	13	$16,250		
Replacement Laptop		51410-580600	1	$1,750		
			14.00	$ 18,000.00	-	$ -

Department Tax Administration

CAPITAL OUTLAY DETAIL

Name of Project or Equipment:

PC Replacement

Description:

Replacement PC's per Schedule

Justification:

Scheduled PCs Replacement Program

Estimated Cost:

Replacement PCs - 13 x $1250 = $16,250
Replacement Laptops 1 x $1750 = $1750.00
Total = $18,000.00

Estimated Annual Operation / Maintenance Cost:

Gold Tech support with complete Care Accidental Damage for 5 years included with purchase price of PC.

DAVIE COUNTY, NORTH CAROLINA
Tax Administration

CONFERENCE AND TRAINING DETAIL

Purpose, Estimated Date and Location	Number Attending	Mode of Travel	Estimated Costs			
			Travel	Fees	Lodging	Total
Collection Conference	2	County Vehicle	240	700	720	$ 1,660.00
Workshops and (Listing and Assessing)	1	County Vehicle	265	500	470	$ 1,235.00
Listing and Assessing	1	County Vehicle	190	400	470	$ 1,060.00
Personal Property Appraisal	1	County Vehicle	190	400	470	$ 1,060.00
Worshops	1	County Vehicle	75	160		$ 235.00
Assessing Conference	1	County Vehicle	120	300	360	$ 780.00
Municiple County Administraton Course	1	County Vehicle	735	2600	1980	$ 5,315.00
Fundamental Property Tax Collection	1	County Vehicle	190	400	470	$ 1,060.00
Listing and Assessing	1	County Vehicle	190	400	470	$ 1,060.00
						$ -
						$ -
Collection Conference (Brian and Camie CE hours for certifications in Spring 2015)						$ -
Workshops and Listing and Assessing (Vacant position for beginning certification October 27-30 Chapel Hill)						$ -
Listing and Assessing (Kendra for certification time is October 27-30 2014 Chapel Hill)						$ -
Personal Property Appraisal (Karen for certification the time is October 20-24 Gaston County)						$ -
Workshops (Linda for CE credits for certification September 22-26 Greensboro						$ -
Assessing Conference (Brian for CE hours for certification the time is fall 2014 New Hanover County)						$ -
Munciple County Administration Couse (Brian the time is TBD)						$ -
Fundamentals of Property Tax Collection (Priscilla for beginning certification time and location is TBD)						$ -
Listing and Assessing (Lori for beginning certification process October 27-30 Chapel Hill)						$ -
						$ -
						$ -
						$ -
						$ -
			$ 2,195.00	$ 5,860.00	$ 5,410.00	$ 13,465.00

Department _____

SPECIAL WORK PROJECT

Location:

Description:

Justification:

Estimated Cost:

COUNTY OF DAVIE
BUDGET 2014-2015 FISCAL YEAR

			PRIOR YR ACT JUNE 2013	CURR ACTUAL 2013-2014	REVISED BUDGET 2013-2014	REQUESTED 2014-2015	MANAGER 2014-2015	BOARD 2014-2015
TAX ADMINISTRATION								
41410	410001	ADVALOREM-CURRENT YEAR	(22,479,189.53)	(11,924,569.29)	(22,518,353.00)			
41410	410010	ADVALOREM-PRIOR YEARS	-	-	(525,000.00)			
41410	410011	ADVALOREM-1ST PRIOR YEAR	(416,306.87)	(253,902.26)	-			
41410	410012	ADVALOREM-2ND PRIOR YEAR	(82,078.01)	(24,884.71)	-			
41410	410013	ADVALOREM-3RD PRIOR YEAR	(53,888.46)	(10,144.87)	-			
41410	410014	ADVALOREM-4TH PRIOR YEAR	(10,134.21)	(2,416.21)	-			
41410	410015	ADVALOREM-5TH PRIOR YEAR	(3,905.67)	(867.08)	-			
41410	410016	ADVALOREM-6TH PRIOR YEAR	(1,751.73)	(337.39)	-			
41410	410017	ADVALOREM-7TH PRIOR YEAR	(1,035.53)	(146.02)	-			
41410	410018	ADVALOREM-8TH PRIOR YEAR	(1,067.43)	(524.86)	-			
41410	410019	ADVALOREM-9TH PRIOR YEAR	(1,564.84)	(292.80)	-			
41410	410020	ADVALOREM-10TH PRIOR YEAR	(1,084.69)	(873.85)	-			
41410	410025	COUNTY FIRE TAX	(1,598,115.19)	(804,857.23)	(1,452,797.00)			
41410	410201	ADVALOREM AUTO-CURRENT YEAR	(1,716,483.32)	(848,330.78)	(1,848,772.00)			
41410	410202	ADVALOREM AUTO-FUTURE YEARS	-	-	-			
41410	410210	ADVALOREM AUTO-PRIOR YEARS	-	-	(250,000.00)			
41410	410211	ADVALOREM AUTO-1ST YEAR PRIOR	(267,504.37)	(235,470.99)	-			
41410	410212	ADVALOREM AUTO-2ND YEAR PRIOR	(10,226.30)	(5,111.60)	-			
41410	410213	ADVALOREM AUTO-3RD YEAR PRIOR	(3,946.21)	(1,850.19)	-			
41410	410214	ADVALOREM AUTO-4TH YEAR PRIOR	(2,641.56)	(630.46)	-			
41410	410215	ADVALOREM AUTO-5TH YEAR PRIOR	(2,312.29)	(427.70)	-			
41410	410216	ADVALOREM AUTO-6TH YEAR PRIOR	(1,852.09)	(317.30)	-			
41410	410217	ADVALOREM AUTO-7TH YEAR PRIOR	(1,430.83)	(154.73)	-			
41410	410218	ADVALOREM AUTO-8TH YEAR PRIOR	(1,289.84)	(287.59)	-			
41410	410219	ADVALOREM AUTO-9TH YEAR PRIOR	(1,227.19)	(236.51)	-			
41410	410220	ADVALOREM AUTO-10TH YEAR PRIOR	(1,105.31)	(2,306.73)	-			
41410	410225	COUNTY FIRE TAX-AUTO	(140,903.03)	(61,008.16)	(119,276.00)			
41410	410226	COUNTY FIRE TAX-AUTO FUTURE	-	-	-			
41410	410301	ANIMAL LICENSE-TAX BILL	-	-	-			
41410	430002	ELDERLY EXEMPTION	-	-	-			
41410	430003	HOMESTEAD EXEMPTION REFUND	-	-	-			
41410	430004	REIMBURSEMENT WHSL & RETAIL	-	-	-			
41410	430005	MANUFACTURE INVENTORY REFUND	(1,319,468.30)	(620,095.58)	-			
41410	440001	TAX COLLECTOR INTEREST	(155,606.27)	(42,406.53)	(175,000.00)			
41410	440002	MOCKSVILLE TAX COLLECTOR FEE	(30,070.00)	-	(29,616.00)			
41410	440003	COOLEEMEE TAX COLLECTOR FEE	(5,046.00)	-	(5,037.00)			
41410	440004	BERMUDA RUN TAX COLLECTOR FEE	(16,755.00)	-	(11,907.00)			
41410	440005	OCCUPANT / MOTEL TAX	(90,015.83)	(45,738.53)	(75,000.00)			
41410	440006	PRIVILIGE LICENSE FEE	-	-	-			
41410	440007	BERMUDA SANT ASSESS FEE	-	-	-			
41410	440008	TAX COLLECTOR FEES	(74,152.94)	(18,189.44)	(50,000.00)			
41410	440009	OVERAGE & SHORTAGE	(112.89)	(151.97)	-			
41410	440010	SALE OF TAX MAPS & CARDS	(1,335.07)	(594.20)	(1,500.00)			
41410	440065	GROSS RECEIPT/SHORT TERM RENT	(1,684.19)	(948.20)	(1,400.00)			
TOTAL TAX ADMINISTRATION			**(28,495,290.99)**	**(14,908,073.76)**	**(27,063,658.00)**	-		

COUNTY OF DAVIE
BUDGET 2014-2015 FISCAL YEAR

Expenses

			PRIOR YR ACT JUNE 2013	CURR ACTUAL 2013-2014	REVISED BUDGET 2013-2014	REQUESTED 2014-2015	MANAGER 2014-2015	BOARD 2014-2015
TAX ADMINISTRATION								
51410	510010	SALARIES AND WAGES	295,833.73	112,969.39	296,148.00	277,795.00		
51410	510020	PART-TIME SALARIES	-	-	-			
51410	510040	LONGEVITY	2,560.00	2,590.00	2,800.00	1,840.00		
51410	520050	FICA	21,328.18	8,136.88	22,502.00	21,251.00		
51410	520060	GROUP HOSPITAL INSURANCE	64,440.96	24,200.78	65,931.00	67,200.00		
51410	520070	RETIREMENT	20,026.88	8,170.09	20,796.00	19,640.00		
51410	520080	WORKMENS COMPENSATION	985.97	-	1,012.00	1,012.00		
51410	520100	ECS UNEMPLOYMENT INSURANCE	-	-	-			
51410	520110	GROUP LIFE INSURANCE	326.40	114.24	-			
51410	520120	401K-EMPLOYER SUPPLEMENT	8,597.29	3,337.88	8,740.00	8,334.00		
51410	520130	YMCA MEMBERSHIP	-	-	-			
51410	520250	EMPLOYEE MEDICAL EXPENSE	-	-	-			
51410	520260	EMPLOYEE EDUCATION REIMBURSEME	-	-	-			
51410	530120	POSTAGE	39,463.80	21,217.18	45,000.00	30,000.00		
51410	530250	PRINTING & BINDING	395.00	-	1,500.00	1,500.00		
51410	530300	VEHICLE TIRES	-	-	-			
51410	530310	VEHICLE GAS & OIL	-	-	-			
51410	530320	OFFICE SUPPLIES	5,457.18	3,108.69	6,000.00	6,000.00		
51410	530330	DEPARTMENT SUPPLIES	-	-	-			
51410	540100	EDUCATION & TRAINING	2,817.51	628.12	1,270.00	5,860.00		
51410	540110	TELEPHONE	1,453.08	290.63	1,800.00	2,200.00		
51410	540130	UTILITIES	-	-	-			
51410	540140	TRAVEL	884.41	77.18	1,815.00	7,605.00		
51410	540210	BUILDING & EQUIPMENT RENTAL	660.00	(30.00)	-			
51410	540420	APPRAISAL	-	-	-			
51410	540430	APPRAISER'S TRAVEL	-	-	-			
51410	540450	PURCHASED SERVICES	1,053.90	387.50	2,500.00	2,500.00		
51410	540460	MAP UPDATE	-	-	-			
51410	540470	TAX BILLING	13,610.70	6,877.12	15,000.00	9,000.00		
51410	541540	COMPUTER SERVICES	23,621.08	9,226.15	26,000.00	26,000.00		
51410	541550	CONSULTANTS	-	-	-			
51410	541710	LEGAL FEES	-	-	-			
51410	541800	COLLECTION FEE - DMV	-	7,119.27	47,000.00	96,000.00		
51410	550160	EQUIPMENT MAINTENANCE	882.95	-	7,000.00	2,500.00		
51410	560120	SPECIAL EVENTS	-	-	-			
51410	560260	ADVERTISING	4,281.80	-	5,600.00	5,600.00		
51410	560530	DUES & SUBSCRIPTIONS	5,253.13	1,404.85	5,800.00	5,800.00		
51410	560540	INSURANCE & BONDS	200.00	-	500.00	500.00		
51410	560570	MISCELLANEOUS	-	-	-			
51410	560600	BUILDING INSURANCE	-	-	-			
51410	580600	EQUIPMENT & FURNITURE	3,132.00	1,832.00	2,400.00	18,000.00		
51410	580620	COMPUTER HARDWARE	-	-	-			
51410	581700	CAPITAL RESERVE MAPPING	-	-	-			
TOTAL TAX ADMINISTRATION			**517,265.95**	**211,657.95**	**587,114.00**	**616,137.00**		

COUNTY OF DAVIE
BUDGET 2014-2015 FISCAL YEAR

Org	Emp #	Last Name	First	Job Desc	Service Date	Yrs Srvc Jul 14 - Jun 15	Grade	Hourly	Annual	Request
51410	596	BOLLINGER	CAMILLA	TAX COLLECTIONS SUPERVISOR	10/29/2004	**10**	65		41,137.00	41,140.00
51410	1055	COSTNER	LORI	TAX CUSTOMER SERVICE SPECIALIS	12/30/2013	1	59		24,070.00	25,274.00
51410	803	MYERS	BRIAN	TAX ADMINISTRATOR	02/01/2008	7	75		62,201.00	62,201.00
51410	27	POTTS	LINDA	VEHICLE VALUATION SPECIALIST	08/27/1990	24	61		35,484.00	35,484.00
51410	951	RAFIE	KENDRA	TAX CUSTOMER SERVICE SPECIALIS	07/01/2012	2	59		25,274.00	25,906.00
51410	727	ROBINSON	KAREN	BUS PERS PROPERTY APPRAISER	01/02/2007	8	61		32,233.00	34,651.00
51410	1054	TUTTEROW	PRISCILLA	TAX CUSTOMER SERVICE SPECIALIS	11/25/2013	1	59		24,070.00	25,274.00
51410		VACANT		PERSONAL PROPERTY APPRAISER			61		27,865.00	27,865.00

TOTAL FULL TIME	277,795.00	272,334.00	277,795.00
TOTAL PART TIME		-	-
TOTAL	277,795.00	272,334.00	277,795.00
LONGEVITY	1,870		
Total Salary Plus Longevity	279,665.00		

Karen Probation and Certification 7.5%
Kendra Certification 2.5%
Priscilla Probation 5%
Lori Probation 5%

FICA	21,394
HOSPITAL	67,200
RETIREMENT	19,772
401K	8,334
Total Benefits	116,700.00
Total	**396,365.00**

Total Authorized Positions 8 Full Time

Department Tax Administration (Revaluation Department)

DEPARTMENTAL ACTIVITIES AND GOALS

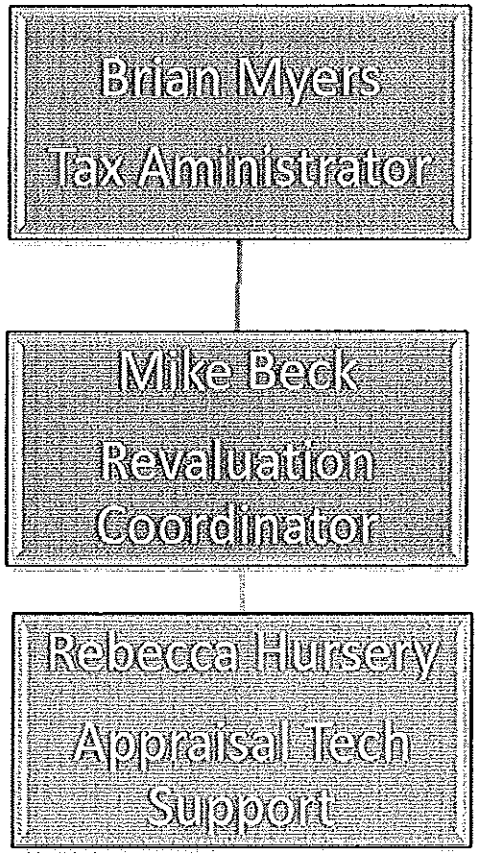
The department made it through the 2013 Revaluation with a moderate informal, and Board of Equalization appeal rate. The staff worked very hard to review every informal appeal and meeting with taxpayers and answering questions. Currently the Counties sales ratio is 1.02 which is stemming from one problem area where townhomes sales are all over the place. Overall values are comparing well with the current tax values. While one Revaluation may be complete the staff is already preparing for the 2017 Revaluation. During this time sales and building data is being gathered to start working on the schedule of values.

While working through a Revaluation you find things you want different for the next process. The staff will be working on dividing a few of the large neighborhoods to be able to get a closer look at the market in those areas. With some help from the assessing department all qualified sales are going to be site visited to insure accuracy on the tax card this, will help in the next Revaluation cycle. One item that has been noticed is that in most cases all types of permits should be reviewed by staff to insure the tax card is correct. Again, with help from other areas in the department, hopefully our staff can do this so all properties can be valued equitable.

Land records division is working hard as the number of transactions continue to increase from the previous year. Some of these transactions require research which a lot of times is not simple and quick. Staff does a great job but at times because of the lack of staffing does not have a quick response to the taxpayer. Staffing is being closely monitored because in this area if work is completed incorrect it can cause a lot of issues, and the record is not accurate which can be a snowball effect to other areas o the department and office.

The present use deferment program is one area the department wants to concentrate on. Each year 277 audits should be completed in the county. The goal for this fiscal year is that all of these are site visited to insure the operation is doing what the application says. This will help insure all properties are being treated fair and equitable within our county. The staff will continue to gain knowledge through courses offered and provide the best customer service possible to the citizens of Davie County.

ORGANIZATIONAL STRUCTURE



Department

REQUEST FOR NEW POSITION

Title:	Number:	Full-time		Hiring Date:	Annual Salary:
		Temporary			
				1st Year Cost:	2nd Year Cost:

Duties/Responsibilities of Position:

Justify Need for Position in Detail:

Cost of New Equipment/Furniture for Position:

Department

DAVIE COUNTY, NORTH CAROLINA
Tax Administration
ACTIVITY JUSTIFICATION

Activity:	Number of		# of Full-time	2.25	Annual Cost:
Revaluation	Employees	2.25	# of Part-Time	0	$ 92,440
Recommended by NCGS:	See Below	County Cost:	$ 92,440	Federal/State Cost:	$ -

Each Employee, Job Title, Duties/Responsibilities of Positions in the Activity:

Name	Job Title	FT or PT	Salary % in this Activity
Michael Beck	Revaluation Coordinator	FT	100%
Rebecca Hursey	Tech Support Specialist	FT	100%
Brian Myers	Tax Administrator	FT	25%

Recommended by NCGS: 105-296 105-283-287 105-317 322-325

Revaluation Coordinator FT 100%

Supervises revaluation staff and assigns daily workflow
Performs professional and technical work planning, organizing, and directing the real property listing, appraisal, and four year county-wide revaluation in coordination with the Tax Administrator.
Gathers, analyzes and compiles current building cost, developes cost and depreciation schedules and submits Schedule of Values to Tax Administrator for review and the to Board of County Commisssioners for final approval.
Developes documents, and enforces revaluation and real property appraisal policies and procedures
Makes investigative field reviews and analyzes data in the appraisal of residential, commerical, farm, and industrial properties to ensure itegrity of appraisal system.
Appraises new construction and complex properties
Meets with property, and business owners to answer any questions or complaints concerning appraisal of property
Corrects errors in valuation of properties
Supports and defends county before the Board of Equalization and Review and the Property Tax Commission
Reviews appraisals of subordinates
Maintains building permit log provided by inspections department to ensure all new construction has been reviewed and correctly assessed
Reviews and maintains all neighborhood maps and reports
Maintains photography data base on all improved properties
Verifies all real estate sales on an annual basis
Reviews state sales ratio study as required by North Carolina Department of Revenue
Values property divisions by deed split or plat
Reviews all land records and mapping changes
Ensures all county vehicles are properly maintained and inspected

Justify Need for Each Position in Detail (use additional pages if necessary):

Supervises revaluation staff and assigns daily workflow (5%)
Performs professional and technical work planning, organizing, and directing the real property listing, appraisal and four year county-wide revaluation in coordination with tax administrator (25%)
Gathers, analyzes and compiles current building cost, developes cost, and depreciation tables, prepares Revaluation Schedule of Values (20%)
Makes investigative field studies and analyzes data in the appraisal of residential, commercial, industrial, and farm properties (15%)
Meets with individual property owners to receive questions or complaints, and to explain appraisal and revaluation procedures (15%)
Presents taxpayer appeals before the Board of Equalization and Review (10%)
Completes data entry and assigns new values to parcels resulting from land divisions of real property (10%)

Tech Support Specialist **FT** **100%**

Performs data entry, technical and clerical support in the appraisal of real property and maintenance of appraisal records and maintains filing
Sketches new construction into CAMA system
Customer service, discusses and resolves taxpayer issues and complaints on real proeprty or refers issue to Reval Coodinator or Tax Administrator
Enters appeals in computer system and completes data entry changes made by Board of Equalization and Review
Assists with scheduling and board preparation for property tax appeals
Transcribes minutes from all Board of Equalization meetings
Mails certified letters to taxpayers after the ruling of the Board of Equalization and Review
Prepares and mails notices of value and ownership changes
Mails Board of Equalization agendas and supporting appeal documentation
Reads and interprets recorded documents to determine types of deed tranfers and prepares spreadsheets for GIS mapping
Assigns new account numbers and transfers ownership per deed
Maintains sales ratio study for Department of Revenue
Researched WILL and estate files to ensure transfer of property to correct owner
Prepares quarterly sale ratio study as required by the NC Department of Revenue
Prepares basic maps as requested by taxpayers
Provides telephone support to other divisions in office
Maintains effective working relationships with county officials, employees, other departments, and public

Justify Need for Each Position in Detail (use additional pages if necessary):

Performs data entry, technical and clerical support in the appraisal of real property and maintenance of appraisal records, and maitains central filing (30%)
Enters completed sketches into the CAMA system (5%)
Draws house plans provided by the inspection department (10%)
Customer Service (25%)
All duties required by policy and procedures for appeal to the Board of Equaliztion and Review (10%)
Assist in preparing quarterly sale ratio studies required by NC Department of Revenue (10%)
Reads and interprets recorded deeds and plats to determine type of tranfer (10%)

Tax Administrator **FT** **25%**

Complies with NCGS 105-296 Duties of the Assessor
Supervises revaluation/land record staff
Responsible for all real property being listed on the permanent listing system as required by NCGS 105-303
Responsible for all real property being appriased in accordance with NCGS 105-283
Developes schedule of values along with the Revaluation Coordinator to be adopted by the Board of Couty Commissioners in accordance with NCGS 105-317
Ensures that Board of Equalization and Review conforms to the duties prescribed in NCGS 105-322
Serves as clerk to the Board of Equalization and Review and prepares all public notices as required by NCGS 105-322
Assist staff with controversial situations, appeals, and complaints
Conducts final review in the real property divisions to ensure accuracy
Conducts final review of sale ratio study prior to sending to Department of Revenue
Represents County when appeals go to NC Property Tax Division
Assist in field reviews, neighborhood reports reviews, and appeal preparation as needed

Justify Need for Each Position in Detail (use additional pages if necessary):

Complies with NCGS 105-296 Duties of the Assessor

Supervisies revaluation and land record staff (5%)

Ensures that all real property is listed on the permanent listing system as required by NCGS 105-303 and all real property is be appraised in accordance with NCGS 105-283, 105-284 and 105-317 (5%)

Developes schedule of values in conjuction with the Revaluation Coordinator to be adopted by th Board of County Commisioners in accordance with NCGS 105-317 (5%)

Serves as clerk to the Board of Equalization and Review, prepares public notices, and other duties prescribed by NCGS 105-322 (5%)

Assist Revaluation Coordinator and appraisal staff with appeals and other issues (5%)

Additional Information:

Calendar Year	Building Permits	Parcels	Deeds	Plats	Value
2007		22,274	1,789	201	3,055,211,380
2008	834	22,623	1,270	119	3,153,639,590
2009	560	22,840	1,278	123	3,555,385,438
2010	291	22,952	1,126	119	3,590,965,689
2011	283	23,642	1,223	117	3,624,708,838
2012	224	23,765	1,387	125	3,641,576,468
2013	295	23,870	1,580	128	3,384,566,865

Calendar Year	Notices Mailed	Appeals	BOER Appeals	PTC Appeals
2007	1,961	97		
2008	1,701	79	1	
2009	22,840	2743	94	
2010	1,092	230	11	
2011	1,632	140	5	
2012	1,834	129	6	3
2013	23,870	1,157	13	2

DAVIE COUNTY, NORTH CAROLINA

ANNUAL BUDGET ESTIMATE - SUMMARY OPERATIONAL EXPENSE REQUEST

Department Tax Administration (Revaluation Department)

			Requested		Recommended	
Account No.	Item	Remarks	Local Cost	Non-Local Cost	Local Cost	Non-Local Cost
51430-510030	Periem Payments	100% (Board of Equalization and Review)	$1,500	$ -	$ -	$ -
51430-520080	Workers Compensation	100% (Workers Compensation)	$1,085			
51430-530120	Postage	100%(Notices and Certified Mail)	$1,500			
51430-530300	Vehicles Tires	100% (Vehicle Tires)	$600			
51430-530310	Vehicle Gas and Oil	100% (Vehicle gas and oil changes)	$2,000			
51430-530320	Office Supplies	100%(Reval office supplies)	$1,000			
51430-540100	Education and Training	100% (CE required credits)	$1,400			
51430-540110	Phone	100% (3 phone lines)	$1,200			
51430-540210	Travel	100% (Meals and hotel for CE credits)	$1,290			
51430-541540	Building and Equipment Rental					
51430-550160	Computer Services	100% (Bi-tek Support)	$16,000			
51430-550170	Equipment Maintenance	100% (Annual Maintenance Contracts)	$1,200			
51430-550170	Vehicle Maintenance	100% (Vehicle inspections and repair)	1500			
51430-560260	Advertising	100% (BOER advertising in local newspaper)	$500			
51430-560530	Dues and Supscriptions	100% (IAAO Dues)	$400			
51430-580600	Furiniture and Equipment	100 % (PC Replacement)	$6,750			
51430-540470	Tax Billing	100%(Printing of Notices)	$300			
Totals			$ 38,225.00	$ -	$ -	$ -

ANNUAL BUDGET ESTIMATE - SUMMARY CAPITAL OUTLAY REQUEST

Department Tax Administration (Revaluation Department)

			Requested		Recommended	
Item	Remarks	Account No.	Quantity	Cost	Quantity	Cost
Replacement PC		51430-580600	3	3750		
Replacement Tablets		51430-580600	2	3000		
			5.00	$ 6,750.00	-	$ -

Department Tax Administration (Revaluation Department)

CAPITAL OUTLAY DETAIL

Name of Project or Equipment:

Replacement PC's per Schedule

Description:

Replacement PC's per Schedule

Justification:

Scheduled PC's Replacement Program

Estimated Cost:

Replacement PC's 3 x $1,250 = $3,750
Replacement Tablets 2 x $1,500 = $3,000

Estimated Annual Operation / Maintenance Cost:

Gold Tech support with complete Care Accidental Damage for 5 years incluede with purchase price of PC.

DAVIE COUNTY, NORTH CAROLINA
Tax Adminstration (Revaluation Department)
CONFERENCE AND TRAINING DETAIL

Purpose, Estimated Date and Location	Number Attending	Mode of Travel	Estimated Costs			
			Travel	Fees	Lodging	Total
300 Mass Appraisal (TBD)	1	County Vehicle	175	700	470	$ 1,345.00
201 Land Appraisal (TBD)	1	County Vehicle	175	700	470	$ 1,345.00
						$ -
						$ -
						$ -
Mike Beck 300 Mass Appraisal for CE						$ -
Rebecca Hursey 201 Land Appraisal for CE						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
			$ 350.00	$ 1,400.00	$ 940.00	$ 2,690.00

Department _____

SPECIAL WORK PROJECT

Location:

Description:

Justification:

Estimated Cost:

REVALUATION			PRIOR YR ACT JUNE 2013	CURR ACTUAL 2013-2014	REVISED BUDGET	REQUESTED 2014-2015	MANAGER 2014-2015	BOARD 2014-2015
51430	510010	SALARIES AND WAGES	76,787.29	31,370.85	77,505.00	76,890.00		
51430	510020	PART-TIME SALARIES	-	-	-			
51430	510030	PERDIEM PAYMENTS	675.00	-	1,500.00	1,500.00		
51430	510040	LONGEVITY	310.00	370.00	370.00	430.00		
51430	520050	FICA	5,649.53	2,269.95	5,822.00	5,882.00		
51430	520060	GROUP HOSPITAL INSURANCE	16,102.74	6,199.08	16,283.00	16,800.00		
51430	520070	RETIREMENT	5,196.35	2,244.06	5,408.00	5,436.00		
51430	520080	WORKMENS COMPENSATION	1,033.46	-	1,085.00	1,085.00		
51430	520110	GROUP LIFE INSURANCE	81.60	34.00	-			
51430	520120	401K-EMPLOYER SUPPLEMENT	2,243.58	941.10	2,284.00	2,307.00		
51430	520130	YMCA MEMBERSHIP	-	-	-			
51430	520990	RETIREMENT -ROUNDING ACCOUNT	-	-	-			
51430	530120	POSTAGE	10,690.00	-	1,200.00	1,500.00		
51430	530300	VEHICLE TIRES	199.68	-	600.00	600.00		
51430	530310	VEHICLE GAS & OIL	1,458.82	541.73	2,000.00	2,000.00		
51430	530330	DEPARTMENT SUPPLIES	-	143.60	1,000.00	1,000.00		
51430	540100	EDUCATION & TRAINING	1,808.32	-	725.00	1,400.00		
51430	540110	TELEPHONE	655.05	218.04	700.00	1,200.00		
51430	540140	TRAVEL	20.28	-	650.00	1,290.00		
51430	540210	BUILDING & EQUIPMENT RENTAL	-	-	-			
51430	540470	TAX BILLING	3,750.00	-	-	300.00		
51430	541540	COMPUTER SERVICES	14,269.34	7,187.95	16,000.00	16,000.00		
51430	550160	EQUIPMENT MAINTENANCE	513.17	-	1,200.00	1,200.00		
51430	550170	VEHICLE MAINTENANCE	380.04	-	1,500.00	1,500.00		
51430	560260	ADVERTISING	-	-	500.00	500.00		
51430	560530	DUES & SUBSCRIPTIONS	175.00	-	400.00	400.00		
51430	560920	RESERVED FUTURE REVALUATION	-	-	-			
51430	580600	EQUIPMENT & FURNITURE	-	229.00	300.00	6,750.00		
51430	580620	COMPUTER HARDWARE	-	-	-			
51430	580710	OCT REVALUATION EXP	23,400.00	-	-			
TOTAL REVALUATION			**165,399.25**	**51,749.36**	**137,032.00**	**145,970.00**		

COUNTY OF DAVIE
BUDGET 2014-2015 FISCAL
YEAR

Org	Emp #	Last Name	First	Job Desc	Service Date	Yrs Srvc Jul 14 - Jun 15	Grade	Hourly	Annual	Request
51430	954	BECK	MICHAEL	REVALUATION COORDINATOF	02/01/2012	3	69		42,199.00	42,199
51430	614	HURSEY	REBECCA	APPRAISAL TECH SUPPORT S	04/01/2005	**10**	61		33,845.00	34,691

TOTAL FULL TIME	76,890	76,043.00	76,890
TOTAL PART TIME		-	
TOTAL	76,890	76,043.00	76,890
LONGEVITY	430		
Total Salary Plus Longevity	77,320		

FICA	5,915
HOSPITAL	16,800
RETIREMENT	5,467
401K	2,307
Total Benefits	30,489
Total	107,809

Rebecca Certification 2.5%

TOTAL AUTHORIZED POSITIONS 2 FULL TIME; PART-TIME AS NEEDED.