

F.Y. 2013 – 2014Department Tax AdministrationPage 1 of 2Division Assessing, Billing, Motor Vehicle, and Collections

DEPARTMENTAL ACTIVITIES & GOALS

Assessing and Billing Division:

Bi-Tek Software- The conversion is now complete for assessing and billing. The new software allows the staff to add additional codes and information this helps providing the taxpayer a faster response and allows the staff to generate more detailed reports. The new software has been a big learning curve for the office, but staff has done a great job adapting to the change.

Business Personal Property: The number of business personal property abstracts is going up. In the past year our staff has completed several discoveries when finding businesses that have not previously listed. Several of our local companies have added machinery to help offset the depreciation of their equipment. Our staff is also in the process of developing an audit program for business personal property. This audit program is greatly needed so that business personal property is being treated equitable in the county.

Personal Property : The present use audit program continues to be very effective. This audit helps keep the farm program very effective and equitable in the county. Elderly applications are on the rise once again, the state did increase the income requirement for the new year to 28,100 which will allow more taxpayers to receive the exemption. Each year 1/8 of all exempt properties must be audited. The office staff does a great job maintaining these duties.

Tax Clerk: All mobile homes, un-tagged vehicles, campers, boat, trailers, atv's, and dogs will be processed by the tax clerk. This position also is being cross-trained in various positions within the department. The personal property listed above is also valued by the tax clerk using several types of valuing resources.

Motor Vehicle Division:

Implementation of NC State House Bill 1779 is going to be live June 2013. The first batch of invitations to renew will be mailed to the taxpayers in April of 2013. This change will not affect the vehicle specialist positions duties in our office the responsibilities will remain the same. The position will still be responsible for

valuing, and processing all vehicles in Davie County. When the house bill was first introduced it was thought that it may affect this positions time demand by decreasing the job duties, but in the final roll out this position. duties did not decrease. The job duties have not been changed due to the house bill. Currently a taxpayer receives their tax bill three month after they renew their tag. Under the new house bill the tax bill will be mailed with the taxpayer's invitation to renew. It will no longer be considered a bill due to the fact if the taxpayer does not renew the tax they do not pay the tax. The DMV will send us a list of all the non-renewed tags so that we can list the vehicles as personal property as un-tagged vehicles and they still be taxed. The payments will be processed at the local tag office or by the Department of Motor Vehicles online site. The goal of this implementation is to improve motor vehicle collection rates through the state.

During the initial change to the new renewal cycle the first five months we will need to not only bill from the new House bill 1779 but also bill the way we are doing now. Each month DMV will send us two batches to be processed and help will be pulled from other divisions to help process these tapes. This is a very time sensitive process and meeting the deadline is a must. Each tape from the DMV takes about twenty days to process and send out for billing.

Recently House Bill 30 was introduced to block HB 1779 due to impact it will have on printing companies. Due to this bill postage and billing totals in the budget reflect amounts needed to continue processing motor vehicle bills as we currently do.

Bi-Tek has completed the software conversion for the Motor Vehicle Division. This has allowed the staff to be more efficient and work on one system instead of two. Training went well and it has helped stream line the process.

Collection Division:

The number of delinquent accounts is still an issue in the current economic times. As a result the current staff uses all types of enforced collection procedures to collect the taxes due. The hard work of staff and the use of the collection remedies have allowed our county to have one of the best collection rates for a county of our size.

Summary:

Each member of the staff in the above described divisions continually works hard to provide the best service to our citizens in our county many, times in not so pleasant situations. Each staff member works hard to help each division to provide the best accurate information to our counties citizens. All members of the staff will continue to be crossed trained to help improve the knowledge and customer service in the tax department. You cannot prevent circumstances in life but as a team we can work hard to prepare for them by being trained and willing.

Goals:

In the upcoming new fiscal year as a department we need to continue to work hard to serve the taxpayers of Davie County. The department is working with information technology to provide a solution for taxpayers to be able to pay by credit or debit cards in the office. This will be a great convenience for the taxpayers of Davie County, and show that we do our best to meet request of the citizens. Each year as a department we strive to achieve higher goals and objectives than the year before when it comes to customer service and providing a friendly atmosphere in our office. The tax department is also working with information technology to create a web- based suggestion form that can be emailed or printed. As a department we are reviewing technology to find was to reduce cost, become more efficient, consolidate record keeping, and provide better services to the public.

ORGANIZATIONAL STRUCTURE

Administration:

Brian Myers: Tax Administrator/Tax Assessor/Tax Collector: Supervises Assessing, Billing, Motor Vehicles, and Collection Divisions

Assessing and Billing

Shirley Jacobs: Business Personal Property Appraiser: assists with personal property appraisals; assist in purchasing of equipment and supplies, maintains furniture and equipment inventory for all divisions, and customer service.

Nancy Williams: Personal Property Appraiser: Discovery billing, processes all exemption program applications and audits, audits mobile home park list and the boat list provided by NC Wildlife Department, customer service.

Kendra Raffie: Tax Clerk: Personal Property Listing and Appraisal; and assist in customer service request.

Motor Vehicles:

Linda Potts: Motor Vehicle Specialist: Assessing and billing of motor vehicles, assist in personal property appraisal; customer service request

Collections:

Camie Bollinger: Collection Supervisor/Assistant Tax Administrator: supervises the Collection Division handles matters related to enforced collection procedures.

Denise Jones: Assistant Tax Collector: assists with the public with daily collection transaction, prepares monthly reports, garnishment notices, and on site deposit, customer service.

Karen Carpenter: Assistant Tax Collector: assists with daily collection transactions, prepares Sheriff executions, an assists with Lockbox transactions, customer service

Kendra Raffie: Tax Clerk: assist in daily collection transactions, assist in preparing Sheriff executions, and garnishment notices

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ACTIVITY JUSTIFICATION

Activity: Administrator	Number of Employees .20	# of Full-time <u>.20</u> # of Part-Time _____	Annual Cost: 12,117
Mandated by GS - NCGS # <u>105-273-329</u>	County Cost: 12,117		Federal/State Cost:

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

Brian Myers Tax Administrator / Tax Assessor / Tax Collector (20%)

Tax Administrator

- Monitors operating budget and authorizes purchases and expenditures
- Reviews and approves weekly invoices, purchase orders and other documents as required by the finance department
- Review and approve monthly time sheets and vacation schedules of all divisions
- Prepares annual budget and projected revenue for county
- Prepares annual projected revenue for all municipalities
- Prepares all state required reports
 1. TR 1 for county and TR 2 municipalities
 2. Exempt property report
 3. State Fire Marshall/Rescue and Relief Funds report
 4. All surveys and studies requested by Department of Revenue or other NC State Agencies
- Prepares annual tax scrolls for county, municipalities and auditors
- Performs related duties as required by County management or municipalities

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

Tax Administrator (20%)

- Prepares invoices, purchase orders, time sheets 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 requested 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%)

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ACTIVITY JUSTIFICATION

Activity: Assessment and property Billing of Personal Property	Number of Employees 3	# of Full-time <u>3</u> # of Part-Time _____	Annual Cost: 102,246
Mandated by GS - NCGS # -105-275-282.7 105-301-316 326-330.11 105-296	County Cost: 102,246		Federal/State Cost:

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

Nancy Williams Personal Property Appraiser / NCDOR Certified (100%)
 Shirley Jacobs Business Personal Property Appraiser / NCDOR Certified (100%)
 Kendra Rafie Tax Clerk (75%)
 Brian Myers Tax Administrator (25%)

Personal Property Appraiser:

Administers all programs and audits in accordance with and as prescribed by North Carolina General 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)
- Conduct audits on all above programs (NCGS 105-296)

- Discovers and bills all unlisted property per NCGS 105-312
- Bills Public Service Utilities per NCGS 105-284
- Performs discovery billing for mobile home park lists and NC Wildlife boat list
- Assists the public and others with deferment issues and performs back billing procedures when necessary.
- Assists attorneys, realtors, appraisers, and the general public with various inquiries, research, and interpretation of maps, tax laws, and regulations.
- Updates valuations, tax records, abstracts and other records in computer system
- Researches and completes refunds and releases per request by taxpayers
- Prepares basic maps requested by taxpayers

Business Personal Property:

- Appraises business personal property, farm accounts, airplanes, and permanent tagged motor vehicles in accordance with NCGS 105-301-316 under direct supervision of the tax administrator.
- Creates abstracts to mail to business
- Assist property owners with listing forms and processes
- Ensures that business and personal listing forms are accurately keyed into listing software
- Maintains computerized depreciation schedules
- Reviews NC Department of Revenue Sales Tax report to identify any unlisted businesses
- Completes and maintains inventory for all divisions
- Orders supplies and maintains services contracts for equipment for all divisions
- Discovers and bills all unlisted business personal property per NCGS 105-312
- Works with attorneys, realtors, appraisers, and general public to answer any questions pertaining to maps, tax law and regulations.
- Assist with daily operations of the tax office in regards to answering the telephone and customer service
- Completes request made by the taxpayers
- Employee is also cross-trained to be able to process collection transactions.

Tax Clerk:

- Establish valuations for 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
- Assists the public with personal property listings
- Uses a variety of cost manuals to aide in determining fair market value for personal property
- Reviews tax scrolls to insure the personal property listings are correct before mailing bills to taxpayers
- Works with taxpayers to answer any questions or request.
- Cross-trains with other employees to learn different areas of the tax office

Tax Administrator:

- Complies with NCGS 105-296 (Duties of the Assessor)
- Supervises assessment staff
- Responsible for all types of personal property being listed and billed in accordance with NCGS 105-301 through 105-316
- Prepares personal and business personal property 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 listing legal advertisement as required by NCGS 105-296
- Responsible for administration 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)

Personal Property Appraiser (100%)

- Oversees all programs and audits as required per NCGS 105-275 to 282.7 & 296 (40%)
- Public Service Utilities, discovery bills, and present use value roll back billing as required by NCGS 105-312 348 and article 23 (20%)
- Updates personal property valuations, tax records, abstracts, and other records in computer system (10%)
- Assists with the daily operations of the tax office in regards to answering telephone, and customer service (20%)
- Researches and does necessary paperwork for refund and release request made by the taxpayer (5%)
- Prepares basic maps as requested by the taxpayer (5%)

Business Personal Property Appraiser (100%)

- Business personal property is required to be listed and assessed per NCGS 105-301-316
- Processes and values all business listings and inputs the information into the computer (40%)
- Maintains computerized depreciation schedules (5%)
- Orders office supplies and works with all vendors and maintains inventory for all divisions (10%)
- Reviews NC Department of Revenue sales tax reports to identify any unlisted businesses (10%)
- Processes all discovery business personal property bills (10%)
- Assists with the daily operations of the tax office in regards to answering telephone, and customer service (10%)
- Assist in preparing information for basic business personal property audits (10%)
- Prepares basic maps as requested by the taxpayers (5%)

Tax Clerk 75%

- List all types of personal property that are required to be listed and assessed per NCGS 105-301-316
- Updates personal property valuations, tax records, abstracts, and other records (50%)
- Assist the general public with listing forms and daily operations of the tax office, answering phone and customer service (10%)
- Processes listing forms returned by mail and distributes as necessary (5%)
- Distributes mail for each division (5%)
- Cross trains with other positions in office to (5%)

Tax Administrator (25%)

- Complies with NCGS 105-296 (Duties of the Assessor)
- Supervises assessment staff (5%)
- Reviews all types of personal property to ensure 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 prescribed in NCGS (10%)
- Assists assessment staff with controversial issues pertaining to personal property, business personal property present use value, and exemptions (Represents the county if any of the above described programs appeal to BOER) (5%)

Additional Information

Personal Property:

<u>Fiscal Year</u>	<u>Abstracts</u>	<u>Total Value</u>
2007-2008	7460	32,338,427
2008-2009	6922	31,585,430
2009-2010	6264	27,167,740
2010-2011	5899	27,286,476
2011-2012	5499	30,214,570
2012-2013	7087	33,474,477

Business Personal Property:

<u>Fiscal Year</u>	<u>Abstracts</u>	<u>Total Value</u>
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

Exemption and Deferment programs

<u>Fiscal Year</u>	<u>Elderly/Disabled</u>	<u>Annual Audits</u>	<u>Present Use</u>	<u>Annual Audits</u>	<u>Discovery Bills</u>
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	66	1653	352	243

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ACTIVITY JUSTIFICATION

Activity: Collections	Number of Employees 3.50	# of Full-time <u>3.50</u> # of Part-Time _____	Annual Cost: 123,143
Mandated by GS - NCGS #105-347-395.1 NCGS #153A-146-156.1 NCGS #160A-206-215.2	County Cost: 123,143		Federal/State Cost:

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

Camie Bollinger NCTCA Certified Tax Collections Supervisor/Assistant Tax Administrator (100%)
Denise Jones Assistant Tax Collector/ NCTCA Certified (100%)
Karen Carpenter Assistant Tax Collector/ NCTCA Certified (100%)
Kendra Rafie Tax Clerk (25%)
Brian Myers Tax Administrator (25%)

Tax Collection Supervisor / Assistant Tax Administrator:

- Plans organizes systems and 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 statues under the 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 drawer, and prepares annual, monthly and daily reports
- Supervises special tax for tourism, gross receipts, fire districts, municipalities, motor vehicles, and other programs
- Supervises staff and works enforced collection such as executions, foreclosures, debt setoff, and other enforced collection remedies in accordance to NCGS 105-366-367
- Prepares annual settlement for administrator for county and municipalities according to NCGS 105-373
- Supervises releases, refunds and compromised tax procedures in accordance with NCGSS 105-380-381
- Ensures all tax foreclosure suits are file in accordance with NCGS 105-374-378
- Supervises bank deposits, on site deposits, and checks returned for NSF from bank
- Prepares file and proofs for delinquent taxpayer notices to be approved by tax administrator and then sent to Printers for billing and mailing
- Prepares public notice of delinquencies for newspaper advertisement as required by NCGS 105-369
- Customer Service

Certified Assistant Tax Collectors (2 Positions)

- Each position is cross trained with position specific duties
- Processes current and delinquent tax collection transactions

Continued

- Balances to ensure collection records each day
- Collects payments and issues receipts
- Records tax payments received by mail
- Notifies taxpayers of any discrepancies with payments (by mail or phone)
- Reviews lockbox daily and ensure accuracy
- Customer service
- Performs clerical duties (typing reports, preparing, and coping forms)
- Prepares all documentation for enforced collection (garnishments, executions, and bank/rent attachments)
- Prepares a variety of reports (refunds, releases, and other reports as requested by supervisor and or taxpayer)
- Handles daily bank deposits
- Issues mobile home moving permits
- Collects occupancy tax and gross receipts

Tax Clerk

- Daily collection and balancing
- Assist in enforced collection
- Customer Service
- Processes tax payments received in office and by mail
- Notifies taxpayers of any discrepancies with payments (by mail or phone)
- Performs clerical 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 tax payers of Davie County

Tax Administrator:

- Complies with NCGS 105-350 (Duties of the Tax Collector)
- Supervises collection staff
- Reviews and approves enforced collection accounts
- Reviews and approves all 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
- Work 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 NC Archives Retention Schedule

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

Tax Collections is mandated by NCGS 105347-395.1, 153A-146-156.1, and 160A-206-215.2

Tax Collector Supervisor / Assistant Tax Administrator (100%)

- Daily collection and balancing (10%)
- Researches and prepares enforced collection accounts- (garnishments and Sheriff executions) (50%)
- Researches and prepares tax foreclosure suits (10%)
- Prepares and reconciles monthly reports 2nd notices and annual settlement (15%)
- Filing bankruptcy claims and debt set off claims (5%)
- Handles collection, and legal situations with attorneys, taxpayers, and judicial system officials (10%)

Certified Assistant Tax Collector Positions 2 (100%)

- Daily collection and balancing (30%)
- Prepares Sheriff Executions (15%)
- Onsite deposit (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%)
- Garnishments and rent attachments (15%)

Tax Clerk (25%)

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

Tax Administrator (25%)

- Manages collection staff (5%)
- Reviews and approves enforced collection accounts (5%)
- Reviews and approves all releases, refunds, and compromised taxes as 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 situation with attorneys, taxpayers, and judicial system officials (5%)

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ACTIVITY JUSTIFICATION

Activity: Motor Vehicle Assessment & Billing	Number of Employees 1.05	# of Full-time <u>1</u> # of Part-Time _____	Annual Cost: 38,208
Mandated by GS - NCGS # 105-330-330.11	County Cost: 38,208		Federal/State Cost:

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

Linda Potts: Motor Vehicle Valuation Specialist / NCDOR Certified (100%)

Brian Myers: Tax Administrator / NCDOR Certified (5%)

Motor Vehicle Specialist

- Completes monthly motor vehicle billing as required by NCGS 105-326-330.11 under direct supervision of the tax administrator
- Processes files received by NC Division of Motor Vehicles for monthly motor vehicle billing
- Prepares and maintains monthly and annual scrolls
- Reviews addresses to properly situs each vehicle per municipal district
- Processes letters to vehicle owners requesting information
- Submits monthly vehicle blocks to DMV for delinquent taxes owned on vehicles in county
- Reviews and makes decisions concerning adjustments and value appeals of motor vehicles
- Uploads files and reviews proofs of motor vehicle valuations prior to sending file to be printed and mailed
- Customer service
- Prepares file of second notices to be billed and mailed
- Assist with personal property questions
- Cross trained in the collection division

Tax Administrator

- Complies with NCGS 105-296 (Duties of the assessor)
- Supervises motor vehicle assessment staff
- Responsible for all motor vehicles being listed and billed in accordance with NCGS 105-326-330.11
- Proofs monthly vehicle bills prior to printing and mailing by Data Center (outsourced billing vendor)
- Ensures record retention of monthly tax scrolls and reports as required by NCGS 105-321
- Assist motor vehicle staff with motor vehicle appeals and handles any complaints

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

All registered motor vehicles are required to be assessed and billed per NCGS 105-326-330.11

Motor Vehicle Specialist (100%)

- Completes monthly motor vehicle billing as required by NCGS 105-326-330.11 under direct supervision of the tax administrator (60%)
- Prepares and maintains monthly and annual tax scrolls (10%)
- Sends monthly vehicle blocks to the DMV for delinquent taxes (5%)
- Uploads data file and reviews proofs of motor vehicle tax bills prior to sending to be printed and mailed (5%)
- Reviews and makes decisions concerning value adjustments and appeal of motor vehicle valuations (10%)
- Assists with the daily operations of the Tax Office (answering telephone and customer service) (10%)

Tax Administrator (5%)

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

- Supervises motor vehicle assessment staff (1%)
- Ensures all motor vehicles are being listed billed in accordance with NCGS 105-326-330.11 (1%)
- Ensures record retention of monthly tax scrolls and reports as required by NCGS 105-321 (1%)
- Assists motor vehicle assessment staff with appeals and complaints (1%)

Additional Information

<u>Fiscal Year</u>	<u>Regular Bills</u>	<u>2nd Notices</u>	<u>Motor Vehicle</u>	<u>Discovery Bills</u>
2007-2008	25,423	3796	47,484	337
2008-2009	25,786	3952	46,522	275
2009-2010	25,900	4087	41,726	453
2010-2011	26132	4092	43,054	287
2011-2012	25754	3906	51,885	243
2012-2013	26,134	3893		

Foreclosures

<u>Fiscal Year</u>	<u>Collected</u>
2009-2010	\$113,400
2010-2011	\$251,470
2011-2012	\$387,043
July of 2012 through December 2012	\$105,203

Sherriff Executions

<u>Fiscal Year</u>	<u>Collected</u>
2008-2009	941,613
2009-2010	448,694
2010-2011	353,709
2011-2012	446,480
July 2012 through December 2012	154,787

Garnishments

<u>Fiscal Year</u>	<u>Collected</u>
2008-2009	52,685
2009-2010	74,794
2010-2011	94,177

Continued**Fiscal Year****Collected**

2011-2012

195,386

July 2012 through December 2012

103,103

Debt Setoff**Fiscal Year****Collected**

2007-2008

32,618

2008-2009

35,012

2009-2010

31,177

2010-2011

54,150

2011-2012

45,991

July 2012 through December 2012

4,426

Collection Rate**Year****Regular Bills****Motor Vehicle Bills**

2007-2008

97.81%

88.66%

2008-2009

97.99%

88.85%

2009-2010

97.40%

88.40%

2010-2011

97.36%

88.79%

2011-2012

98.04%

89.04%

July 2012- Jan 2013

92.73%

78.25%

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No. Attending	Purpose, Estimated Date & Location	Mode of Travel	Estimated Cost			
			Travel	Fees	Lodging	Total
1	NCAAO Fall Conference Nov 17-22 2013 CE (credits for certification) Brian Myers Winston-Salem	County Vehicle	40.00	200.00	0	240.00
1 (Collectors Conference April 2014 TBD CE (credits for certification) Brian Myers	County Vehicle	75.00	200.00	450.00	725.00

CONFERENCE & TRAINING DETAIL

No. Attending	Purpose, Estimated Date & Location	Mode of Travel	Estimated Cost			
			Travel	Fees	Lodging	Total
1	Shirley Jacobs Advanced Personal Property seminar Sept 23-25 2013 CE Credits for certification	County Vehicle	50.00	75.00	0	125.00
1	Shirley Jacobs Advanced Real Property Seminar Sept 25-27 2013 CE Credits for certification	County Vehicle	50.00	75.00	0	125.00
1	Kendra Rafie (DOR Listing and Assessing) TBD April 2014 for certification	County Vehicle	175.00	370.00	350	895.00

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No. Attending	Purpose, Estimated Date & Location	Mode of Travel	Estimated Cost			
			Travel	Fees	Lodging	Total
1	Advanced Personal Property Seminar September 23-25, 2012 Denise Jones CE credits for certification	County Vehicle	50.00	75.00		125.00
1	Spring Collectors Conference (TBD) April 2014 (3 days) Camie Bollinger	County Vehicle	75.00	200.00	450.00	725.00

CONFERENCE & TRAINING DETAIL

No. Attending	Purpose, Estimated Date & Location	Mode of Travel	Estimated Cost			
			Travel	Fees	Lodging	Total
1	Linda Potts Advanced Personal Property Seminar in Greensboro Sept 23-24 2013 CE credits for certification	County Vehicle	50.00	75.00	0	125.00

PROPOSED SALARY SCHEDULE 2013-2014

GRADE	ENTRY	MIDPOINT	MAXIMUM	5.00% prob	10.00% 5 yrs	5.00% 10 yrs	5.00% 15 yrs	5.00% 20 yrs	5.00% 25 yrs	5.00% 30 yrs
49	\$14,630	\$18,659	\$22,689	\$15,361	\$16,897	\$17,742	\$18,629	\$19,560	\$20,538	\$21,565
50	\$15,361	\$19,592	\$23,823	\$16,129	\$17,742	\$18,629	\$19,560	\$20,538	\$21,565	\$22,643
51	\$16,129	\$20,572	\$25,014	\$16,935	\$18,629	\$19,560	\$20,538	\$21,565	\$22,643	\$23,775
52	\$16,935	\$21,600	\$26,265	\$17,782	\$19,560	\$20,538	\$21,565	\$22,643	\$23,775	\$24,964
53	\$17,782	\$22,680	\$27,578	\$18,671	\$20,538	\$21,565	\$22,643	\$23,775	\$24,964	\$26,212
54	\$18,671	\$23,814	\$28,957	\$19,605	\$21,566	\$22,644	\$23,776	\$24,965	\$26,213	\$27,524
55	\$19,605	\$25,005	\$30,405	\$20,585	\$22,644	\$23,776	\$24,965	\$26,213	\$27,524	\$28,900
56	\$20,585	\$26,255	\$31,925	\$21,614	\$23,775	\$24,964	\$26,212	\$27,523	\$28,899	\$30,344
57	\$21,614	\$27,568	\$33,521	\$22,695	\$24,965	\$26,213	\$27,524	\$28,900	\$30,345	\$31,862
58	\$22,695	\$28,946	\$35,197	\$23,830	\$26,213	\$27,524	\$28,900	\$30,345	\$31,862	\$33,455
59	\$23,830	\$30,394	\$36,957	\$25,022	\$27,524	\$28,900	\$30,345	\$31,862	\$33,455	\$35,128
60	\$25,022	\$31,914	\$38,805	\$26,273	\$28,900	\$30,345	\$31,862	\$33,455	\$35,128	\$36,884
61	\$26,273	\$33,509	\$40,745	\$27,587	\$30,346	\$31,863	\$33,456	\$35,129	\$36,885	\$38,729
62	\$27,587	\$35,185	\$42,782	\$28,966	\$31,863	\$33,456	\$35,129	\$36,885	\$38,729	\$40,665
63	\$28,966	\$36,944	\$44,921	\$30,414	\$33,455	\$35,128	\$36,884	\$38,728	\$40,664	\$42,697
64	\$30,414	\$38,791	\$47,167	\$31,935	\$35,129	\$36,885	\$38,729	\$40,665	\$42,698	\$44,833
65	\$31,935	\$40,730	\$49,525	\$33,532	\$36,885	\$38,729	\$40,665	\$42,698	\$44,833	\$47,075
66	\$33,532	\$42,767	\$52,001	\$35,209	\$38,730	\$40,667	\$42,700	\$44,835	\$47,077	\$49,431
67	\$35,209	\$44,905	\$54,601	\$36,969	\$40,666	\$42,699	\$44,834	\$47,076	\$49,430	\$51,902
68	\$36,969	\$47,150	\$57,331	\$38,817	\$42,699	\$44,834	\$47,076	\$49,430	\$51,902	\$54,497
69	\$38,817	\$49,508	\$60,198	\$40,758	\$44,834	\$47,076	\$49,430	\$51,902	\$54,497	\$57,222
70	\$40,758	\$51,983	\$63,208	\$42,796	\$47,076	\$49,430	\$51,902	\$54,497	\$57,222	\$60,083
71	\$42,796	\$54,582	\$66,368	\$44,936	\$49,430	\$51,902	\$54,497	\$57,222	\$60,083	\$63,087
72	\$44,936	\$57,311	\$69,686	\$47,183	\$51,901	\$54,496	\$57,221	\$60,082	\$63,086	\$66,240
73	\$47,183	\$60,177	\$73,170	\$49,542	\$54,496	\$57,221	\$60,082	\$63,086	\$66,240	\$69,552
74	\$49,542	\$63,186	\$76,829	\$52,019	\$57,221	\$60,082	\$63,086	\$66,240	\$69,552	\$73,030
75	\$52,019	\$66,345	\$80,670	\$54,620	\$60,082	\$63,086	\$66,240	\$69,552	\$73,030	\$76,682
76	\$54,620	\$69,662	\$84,704	\$57,351	\$63,086	\$66,240	\$69,552	\$73,030	\$76,682	\$80,516
77	\$57,351	\$73,145	\$88,939	\$60,219	\$66,241	\$69,553	\$73,031	\$76,683	\$80,517	\$84,543
78	\$60,219	\$76,803	\$93,386	\$63,230	\$69,553	\$73,031	\$76,683	\$80,517	\$84,543	\$88,770
79	\$63,230	\$80,643	\$98,055	\$66,392	\$73,031	\$76,683	\$80,517	\$84,543	\$88,770	\$93,209
80	\$66,392	\$84,675	\$102,958	\$69,712	\$76,683	\$80,517	\$84,543	\$88,770	\$93,209	\$97,869
81	\$69,712	\$88,909	\$108,106	\$73,198	\$80,518	\$84,544	\$88,771	\$93,210	\$97,871	\$102,765
82	\$73,198	\$93,355	\$113,511	\$76,858	\$84,544	\$88,771	\$93,210	\$97,871	\$102,765	\$107,903
83	\$76,858	\$98,023	\$119,187	\$80,701	\$88,771	\$93,210	\$97,871	\$102,765	\$107,903	\$113,298
84	\$80,701	\$102,924	\$125,146	\$84,736	\$93,210	\$97,871	\$102,765	\$107,903	\$113,298	\$118,963
85	\$84,736	\$108,070	\$131,403	\$88,973	\$97,870	\$102,764	\$107,902	\$113,297	\$118,962	\$124,910
86	\$88,973	\$113,473	\$137,973	\$93,422	\$102,764	\$107,902	\$113,297	\$118,962	\$124,910	\$131,156
87	\$93,422	\$119,147	\$144,872	\$98,093	\$107,902	\$113,297	\$118,962	\$124,910	\$131,156	\$137,714
88	\$98,093	\$125,105	\$152,116	\$102,998	\$113,298	\$118,963	\$124,911	\$131,157	\$137,715	\$144,601

		COUNTY OF DAVIE BUDGET 2013-2014 FISCAL YEAR						
			PRIOR YR ACT JUNE 2012	CURR ACTUAL 2012-2013	CURR REVISED 2012-2013	REQUESTED 2013-2014	MANAGER 2013-2014	BOARD 2013-2014
TAX ADMINISTRATION								
51410	510010	SALARIES AND WAGES	268,107.88	126,916.17	299,332.00	291,343.00		
51410	510020	PART-TIME SALARIES	20,502.56	0.00	0.00			
51410	510040	LONGEVITY	2,160.00	2,560.00	2,560.00	2,650.00		
51410	520050	FICA	20,995.74	9,309.49	23,095.00	22,288.00		
51410	520060	GROUP HOSPITAL INSURANCE	52,492.87	26,574.88	70,760.00	71,400.00		
51410	520070	RETIREMENT	18,783.57	8,641.89	20,981.00	19,367.00		
51410	520080	WORKMENS COMPENSATION	802.08	985.97	961.00	961.00		
51410	520100	ECS UNEMPLOYMENT INSURANCE	0.00	0.00	0.00			
51410	520110	GROUP LIFE INSURANCE	278.80	136.00	0.00			
51410	520120	401K-EMPLOYER SUPPLEMENT	7,625.72	3,529.74	8,860.00	8,740.00		
51410	520130	YMCA MEMBERSHIP	0.00	0.00	0.00			
51410	520250	EMPLOYEE MEDICAL EXPENSE	0.00	0.00	0.00			
51410	520260	EMPLOYEE EDUCATION REIMBUR	0.00	0.00	0.00			
51410	530120	POSTAGE	41,350.50	19,131.49	40,500.00	45,000.00		
51410	530250	PRINTING & BINDING	0.00	395.00	1,500.00	1,500.00		
51410	530300	VEHICLE TIRES	0.00	0.00	0.00			
51410	530310	VEHICLE GAS & OIL	0.00	0.00	0.00			
51410	530320	OFFICE SUPPLIES	5,783.56	1,732.50	6,000.00	6,000.00		
51410	530330	DEPARTMENT SUPPLIES	0.00	0.00	0.00			
51410	540100	EDUCATION & TRAINING	2,256.00	1,669.72	3,600.00	1,270.00		
51410	540110	TELEPHONE	1,231.34	488.61	2,000.00	1,800.00		
51410	540130	UTILITIES	0.00	0.00	0.00			
51410	540140	TRAVEL	428.06	749.56	1,340.00	1,815.00		
51410	540210	BUILDING & EQUIPMENT RENTAL	660.00	660.00	700.00	525.00		
51410	540420	APPRAISAL	0.00	0.00	0.00			
51410	540430	APPRAISER'S TRAVEL	0.00	0.00	0.00			
51410	540450	PURCHASED SERVICES	1,217.50	366.25	2,500.00	2,500.00		
51410	540460	MAP UPDATE	0.00	0.00	0.00			
51410	540470	TAX BILLING	6,674.36	5,544.99	14,750.00	15,000.00		

COUNTY OF DAVIE BUDGET 2013-2014 FISCAL YEAR								
			PRIOR YR ACT JUNE 2012	CURR ACTUAL 2012-2013	CURR REVISED 2012-2013	REQUESTED 2013-2014	MANAGER 2013-2014	BOARD 2013-2014
51410	541540	COMPUTER SERVICES	28,318.73	9,326.45	26,000.00	26,000.00		
51410	541550	CONSULTANTS	0.00	0.00	0.00			
51410	541710	LEGAL FEES	0.00	0.00	0.00			
51410	550160	EQUIPMENT MAINTENANCE	1,078.50	139.95	7,000.00	7,000.00		
51410	560120	SPECIAL EVENTS	0.00	0.00	0.00			
51410	560260	ADVERTISING	4,376.28	400.00	5,600.00	5,600.00		
51410	560530	DUES & SUBSCRIPTIONS	5,157.85	750.65	5,800.00	5,800.00		
51410	560540	INSURANCE & BONDS	266.00	200.00	500.00	500.00		
51410	560570	MISCELLANEOUS	0.00	0.00	0.00			
51410	560600	BUILDING INSURANCE	0.00	0.00	0.00			
51410	580600	EQUIPMENT & FURNITURE	0.00	2,088.00	3,690.00	2,400.00		
51410	580620	COMPUTER HARDWARE	0.00	0.00	0.00			
51410	581700	CAPITAL RESERVE MAPPING	0.00	0.00	0.00			
TOTAL TAX ADMINISTRATION			490,547.90	222,297.31	548,029.00	539,459.00		

Org	Emp #	Last	First	Job Desc	Service Date	Yrs Svc		Grade	Hourly	Annual	Request	Grd	Mgr	Grd	Board	Grd	
						Jul 13	Jun 14										
51410	596	BOLLINGE	CAMILLA	TAX COLLECTIONS SUPERVISOR	10/29/2004	9	65			40,730	40,730						
51410	727	CARPENTE	KAREN	TAX CUSTOMER SERVICE SPECI	01/02/2007	7	59			30,394	30,394						
51410	25	JACOBS	SHIRLEY	BUS PERS PROPERTY APPRAISE	09/06/1994	19	61			35,059	35,059						
51410	698	JONES	DENISE	TAX CUSTOMER SERVICE SPECI	07/24/2006	7	59			30,394	30,394						
51410	803	MYERS	BRIAN	TAX ADMINISTRATOR	02/01/2008	6	75			55,986	61,585						
51410	27	POTTS	LINDA	VEHICLE VALUATION SPECIALIS	08/27/1990	23	61			35,129	35,129						
51410	951	RAFIE	KENDRA	TAX CUSTOMER SERVICE SPECI	07/01/2012	1	59			23,830	25,022						
51410	31	WILLIAMS	NANCY	PERSONAL PROPERTY APPRAIS	12/17/2002	11	61			33,030	33,030						
Total											291,343						

TOTAL FULL TIME	291,343
TOTAL PART TIME	0
TOTAL	291,343

LONGEVITY	2,650
FICA	22,288
HOSPITAL	71,400
RETIREMENT	19,637
401K	8,740
Total	416,058

TOTAL AUTHORIZED POSITIONS 8 FULL TIME

DEPARTMENTAL ACTIVITIES & GOALS

Revaluation / Land Records:

The county just completed the 2013 revaluation and notices were mailed on January 23, 2013. The staff has worked very hard to complete the task at hand and working with taxpayers through the appeal process. The state sales ratio after the revaluation was 99.8% which is reflecting the percentage above or below the market the county is. For the first time revaluation was completed totally in house. When the revaluation process started the county was seven percent over market value, but values have shown some recovery. The ending result values went down overall 4.91%.

The appeal process has been surprising for this revaluation. Normally taxpayers come to our office wanting values to go down, but recently the staff has experienced the total opposite. In a declining market it is a great opportunity for the staff get properties in the county correct through the appeal process. In years past taxpayers normally do not come in and report changes they have made to their property to increase the value, but staff has witnessed appeals for this basis to correct the record on file. These changes are improvements that were not listed and or not permitted. The revaluation staff works very hard to insure accuracy on the tax records. Once a house is complete if improvements are made to the inside to the home without a permit the only way these changes can be shown on the tax record is when the taxpayer list the improvements or in some form makes the departments aware of the changes. Currently there have been around five hundred appeals which is a 2% appeal rate.

Land records transactions have increased from the previous year. Many of these transactions require research which the staff handles well. The work load of current staff has increased especially during the revaluation. Staff has handled the increase well. Our staff tries to handle each deed or plat that has been recorded during that month, but during revaluation this process may take longer due to appeals. Staffing will be closely monitored as land record documents increase to insure that the taxpayers are receiving information in a timely manner and work load is able to be completed with current staffing levels.

In 2012-2013 all present use applications and audits were field reviewed by the revaluation staff. These inspections have once again reduced the parcels in the present use program. This helps to insure the properties receiving the deferment meet all the requirements to insure fairness and equity among all property owners.

The revaluation and land records department works hard to ensure accuracy and transparency in all the tax records. Each year the staff tries to perform each task more efficient. The staff adapts to changes in the law, and applies those changes to fair and equitably access all property types in Davie County. In the next year the staff is going to start scanning documents to be able to answer questions at hand by selecting a parcel and all documents that have been submitted can be reviewed.

ORGANIZATIONAL STRUCTURE

Administration:

Brian Myers: Tax Administrator / Tax Assessor / Tax Collector: Manages revaluation division

Revaluation / Land Records

Michael Beck: Revaluation Coordinator: Supervises and coordinates revaluation project every four years. Supervises and directs staff in the daily valuation process in non-revaluation years.

Rebecca Hursey: Appraisal Technical Support Specialist: Technical and clerical support for revaluation coordinator and handles land records transactions pertaining to plat, splits, and property transfers.

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REQUEST FOR NEW POSITION

Title:	Number:	Full-time <input type="checkbox"/> Temporary <input type="checkbox"/>	Annual Salary:
Hiring Date:	1 st Year Cost:		2 nd Year Cost:

Duties/Responsibilities of Position:

Justify Need for Position in Detail:

Cost of New Equipment/Furniture for Position:

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ACTIVITY JUSTIFICATION

Activity: Revaluation/Land Records	Number of Employees 2.25	# of Full-time <u>2.25</u> # of Part-Time _____	Annual Cost: 91,524
Mandated by GS - 105-296 NCGS # 105-283-287 105-317 322-325	County Cost: 91,524		Federal/State Cost:

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

Michael Beck: Revaluation Coordinator / NCDOR Certified (100%)
 Rebecca Hursey: Appraisal Technical Support / Land Records (100%)
 Brian Myers: Tax Administrator (25%)

Revaluation Coordinator:

- 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 costs; develops cost and depreciation schedules and submits revaluation schedule of values to administrator for review and then to Board of County Commissioners for approval.
- Develops documents, and enforces revaluation and real property appraisal policies and procedures
- Makes investigative field reviews and analyzes data in the appraisal of residential, commercial, farm, and industrial property to ensure data integrity 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 the NC Department of Revenue
- Values property divisions by deed split or plat
- Reviews all land record and mapping changes
- Ensures all county vehicles are properly maintained and inspected

Appraisal Technical Support Specialist / Land Records

- 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 the CAMA system
- Customer service, discusses and resolves taxpayer issues and complaints on real property or refers issue to reval coordinator 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
- Records and 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 transfer and prepares spreadsheet for GIS mapping
- Assigns new account numbers and transfers ownership per deed
- Maintains Sales Ratio Study for the Department of Revenue
- Researches 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

Tax Administrator:

- 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 be appraised in accordance with NCGS 105-283, 105-284 and 105-317
- Develops schedule of values along with the revaluation coordinator to be adopted by the Board of County 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
- Assists staff with controversial situations, appeals, and complaints
- Conducts final review in real property divisions to ensure accuracy
- Conducts final review of sale ratio study prior to sending to Department of Revenue
- Defends any appeal taken to the NC Property Tax Commission
- Assists in field reviews, neighborhood report reviews, and appeal preparation, as needed

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

- 2013 county wide revaluation is required by NCGS 105-286. Advanced 4 year cycle approved by Board of County Commissioner Resolution in 2001
- Real property value change in non-revaluation years is prescribed by NCGS 105-287
- Appeal process is effective January 1 of each calendar year

Revaluation Coordinator: (100%)

- 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, develops cost and depreciation tables, prepares and revaluation schedule of values to Board of County Commissioners for approval (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%)

Appraisal Tech Support / Land Records (100%)

- Performs data entry, technical and clerical support in the appraisal of real property and maintenance of appraisal records, and maintains central filing (30%)
- Enters completed sketches into the CAMA system (5%)
- Draws house plans provided by the inspections department (10%)
- Customer Service (25%)
- All duties required by policy and procedures for appeal to the Board of Equalization 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 transfer (10%)

Tax Administration: (25%)

- Complies with NCGS 105-296- Duties of the Assessor
- Supervises revaluation and land records staff
- Ensures that all real property is listing on the permanent listing system as required by NCGS 105-303 and all real property is being appraised in accordance with NCGS 105-283, 105-284 and 105-317 (5%)
- Develops schedule of values in conjunction with the revaluation coordinator to be adopted by the Board of County Commissioners 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 appeal and issues (5%)

Additional Information:

<u>Calendar Year</u>	<u>Parcels</u>	<u>Building Permits</u>	<u>Deeds</u>	<u>Plats</u>	<u>Value</u>
2007	22,274	?	1789	201	3,055,211,380
2008	22,623	834	1270	119	3,153,639,590
2009	22,840	560	1278	123	3,555,385,438
2010	22,952	291	1126	119	3,590,965,689
2011	23,642	283	1223	117	3,624,708,838
2012	23,765	224	1387	125	3,641,576,468

<u>Calendar Year</u>	<u>Notices Mailed</u>	<u>Informal Appeals</u>	<u>BOER Appeals</u>	<u>Property Tax Com</u>
2007	1961	97		
2008	1701	79	1	
2009	22,840	2743	94	
2010	1092	230	11	
2011	1632	140	5	
2012	1834	129	6	3

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Division _____

CAPITAL OUTLAY DETAIL

Name of Project or Equipment:

Description:

Justification:

Estimated Cost:

Estimated Annual Operation / Maintenance Cost:

CONFERENCE & TRAINING DETAIL

No. Attending	Purpose, Estimated Date & Location	Mode of Travel	Estimated Cost			
			Travel	Fees	Lodging	Total
1	CE credits (required for maintaining certification) Chapel Hill, NC 102 Income Approach to Valuation	County Vehicle	150	725	500	1375

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SPECIAL WORK PROJECT

Location:

Description:

Justification:

Estimated Cost:

**COUNTY OF DAVIE BUDGET
2013-2014 FISCAL YEAR**

			PRIOR YR ACT	CURR ACTUAL	CURR REVISED	REQUESTED	MANAGER	BOARD
			JUNE 2012	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
TAX ADMINISTRATION								
41410	410001	ADVALOREM-CURRENT YEAR	-22,459,326.29	-10,613,434.94	-22,188,136.00			
41410	410010	ADVALOREM-PRIOR YEARS	0.00	0.00	-525,000.00			
41410	410011	ADVALOREM-1ST PRIOR YEAR	-524,672.75	-219,750.33	0.00			
41410	410012	ADVALOREM-2ND PRIOR YEAR	-98,839.12	-46,553.36	0.00			
41410	410013	ADVALOREM-3RD PRIOR YEAR	-26,087.38	-11,206.11	0.00			
41410	410014	ADVALOREM-4TH PRIOR YEAR	-8,281.49	-5,142.02	0.00			
41410	410015	ADVALOREM-5TH PRIOR YEAR	-4,093.59	-1,411.23	0.00			
41410	410016	ADVALOREM-6TH PRIOR YEAR	-2,682.60	-660.11	0.00			
41410	410017	ADVALOREM-7TH PRIOR YEAR	-2,141.50	-261.58	0.00			
41410	410018	ADVALOREM-8TH PRIOR YEAR	-986.04	-300.39	0.00			
41410	410019	ADVALOREM-9TH PRIOR YEAR	-1,458.58	-882.32	0.00			
41410	410020	ADVALOREM-10TH PRIOR YEAR	-1,502.52	-635.16	0.00			
41410	410025	COUNTY FIRE TAX	-1,603,865.40	-753,557.77	-1,530,216.00			
41410	410201	ADVALOREM AUTO-CURRENT YEAR	-1,649,574.15	-726,526.89	-1,635,600.00			
41410	410202	ADVALOREM AUTO-FUTURE YEARS	0.00	0.00	0.00			
41410	410210	ADVALOREM AUTO-PRIOR YEARS	0.00	0.00	-225,000.00			
41410	410211	ADVALOREM AUTO-1ST YEAR PRIOR	-253,544.19	-118,466.26	0.00			
41410	410212	ADVALOREM AUTO-2ND YEAR PRIOR	-11,052.27	-4,976.05	0.00			
41410	410213	ADVALOREM AUTO-3RD YEAR PRIOR	-5,720.00	-1,866.08	0.00			
41410	410214	ADVALOREM AUTO-4TH YEAR PRIOR	-3,739.18	-1,409.32	0.00			
41410	410215	ADVALOREM AUTO-5TH YEAR PRIOR	-2,320.02	-1,277.56	0.00			
41410	410216	ADVALOREM AUTO-6TH YEAR PRIOR	-1,534.49	-668.08	0.00			
41410	410217	ADVALOREM AUTO-7TH YEAR PRIOR	-1,081.86	-523.36	0.00			
41410	410218	ADVALOREM AUTO-8TH YEAR PRIOR	-883.10	-681.51	0.00			
41410	410219	ADVALOREM AUTO-9TH YEAR PRIOR	-848.62	-518.60	0.00			
41410	410220	ADVALOREM AUTO-10TH YEAR PRIOR	-1,827.41	-987.10	0.00			
41410	410225	COUNTY FIRE TAX-AUTO	-135,511.53	-60,081.94	-112,800.00			
41410	410226	COUNTY FIRE TAX-AUTO FUTURE	0.00	0.00	0.00			
41410	410301	ANIMAL LICENSE-TAX BILL	0.00	0.00	0.00			
41410	430002	ELDERLY EXEMPTION	0.00	0.00	0.00			
41410	430003	HOMESTEAD EXEMPTION REFUND	0.00	0.00	0.00			
41410	430004	REIMBURSEMENT WHSL & RETAIL	0.00	0.00	0.00			
41410	430005	MANUFACTURE INVENTORY REFUND	-1,295,633.30	-1,319,468.30	-1,295,633.00			
41410	440001	TAX COLLECTOR INTEREST	-170,570.83	-42,954.70	-175,000.00			
41410	440002	MOCKSVILLE TAX COLLECTOR FEE	-21,938.00	0.00	-29,616.00			
41410	440003	COOLEEMEE TAX COLLECTOR FEE	-3,731.00	0.00	-5,037.00			
41410	440004	BERMUDA RUN TAX COLLECTOR FEE	-8,820.00	0.00	-11,907.00			
41410	440005	OCCUPANT / MOTEL TAX	-72,680.63	-40,328.87	-65,000.00			
41410	440006	PRIVILIGE LICENSE FEE	0.00	0.00	0.00			
41410	440007	BERMUDA SANT ASSESS FEE	0.00	0.00	0.00			
41410	440008	TAX COLLECTOR FEES	-53,043.27	-25,128.94	-33,000.00			
41410	440009	OVERAGE & SHORTAGE	-40.69	-62.00	0.00			
41410	440010	SALE OF TAX MAPS & CARDS	-1,876.10	-501.87	-1,500.00			
41410	440065	GROSS RECEIPT/SHORT TERM RENT	-1,347.24	-698.17	-1,000.00			
TOTAL TAX ADMINISTRATION			-28,431,255.14	-14,000,920.92	-27,834,445.00			

COUNTY OF DAVIE BUDGET
2013-2014 FISCAL YEAR

	PRIOR YR ACT JUNE 2012	CURR ACTUAL 2012-2013	CURR REVISED 2012-2013	REQUESTED 2013-2014	MANAGER 2013-2014	BOARD 2013-2014
REVALUATION						
41430 480017 MISCELLANEOUS REVENUE	0.00	0.00	0.00			
TOTAL REVALUATION	0.00	0.00	0.00			

		COUNTY OF DAVIE BUDGET 2013-2014 FISCAL YEAR						
			PRIOR YR ACT JUNE 2012	CURR ACTUAL 2012-2013	CURR REVISED 2012-2013	REQUESTED 2013-2014	MANAGER 2013-2014	BOARD 2013-2014
REVALUATION								
51430	510010	SALARIES AND WAGES	67,341.50	32,868.10	76,262.00	76,128.00		
51430	510020	PART-TIME SALARIES	0.00	0.00	0.00			
51430	510030	PERDIEM PAYMENTS	310.00	0.00	3,000.00	1,500.00		
51430	510040	LONGEVITY	370.00	310.00	310.00	370.00		
51430	520050	FICA	4,928.41	2,437.37	5,858.00	5,822.00		
51430	520060	GROUP HOSPITAL INSURANCE	14,119.32	6,636.22	17,690.00	17,850.00		
51430	520070	RETIREMENT	4,705.93	2,236.19	5,322.00	5,131.00		
51430	520080	WORKMENS COMPENSATION	881.30	1,033.46	1,008.00	1,034.00		
51430	520110	GROUP LIFE INSURANCE	74.80	34.00	0.00			
51430	520120	401K-EMPLOYER SUPPLEMENT	2,005.33	926.04	2,258.00	2,284.00		
51430	520130	YMCA MEMBERSHIP	0.00	0.00	0.00			
51430	520990	RETIREMENT -ROUNDING ACCOUNT	0.00	0.00	0.00			
51430	530120	POSTAGE	968.00	0.00	11,500.00	1,200.00		
51430	530300	VEHICLE TIRES	0.00	187.68	500.00	600.00		
51430	530310	VEHICLE GAS & OIL	3,365.85	345.73	2,000.00	2,000.00		
51430	530330	DEPARTMENT SUPPLIES	0.00	0.00	400.00	1,000.00		
51430	540100	EDUCATION & TRAINING	1,715.50	627.12	2,205.00	725.00		
51430	540110	TELEPHONE	646.04	233.16	700.00	700.00		
51430	540140	TRAVEL	156.30	20.28	300.00	650.00		
51430	540210	BUILDING & EQUIPMENT RENTAL	0.00	0.00	0.00	175.00		
51430	540470	TAX BILLING	0.00	0.00	3,750.00			
51430	541540	COMPUTER SERVICES	11,641.53	7,040.70	15,000.00	16,000.00		
51430	550160	EQUIPMENT MAINTENANCE	470.80	0.00	1,000.00	1,200.00		
51430	550170	VEHICLE MAINTENANCE	510.01	234.04	1,500.00	1,500.00		
51430	560530	DUES & SUBSCRIPTIONS	328.14	0.00	400.00	400.00		
51430	560920	RESERVED FUTURE REVALUATION	0.00	0.00	0.00			
51430	560260	ADVERTISING				500.00		
51430	580600	EQUIPMENT & FURNITURE	1,091.00	0.00	0.00	300.00		
51430	580620	COMPUTER HARDWARE	0.00	0.00	0.00			
51430	580710	OCT REVALUATION EXP	24,551.25	8,092.50	25,000.00			
TOTAL REVALUATION			140,181.01	63,262.59	175,963.00	137,069.00		

Salary Budget Sheet

Budget Sheet #3

Yrs Svc

Jul 13 -

Org	Emp #	Last	First	Job Desc	Service Date	Jun 14	Grade	Hourly	Annual	Request	Grd	Mgr	Grd	Board	Grd
51430	954	BECK	MICHAEL	REVALUATION COORDINATOR	02/01/2012	2	69		41,781	41,781					
51430	614	HURSEY	REBECCA	APPRAISAL TECH SUPPORT SPEC	04/01/2005	9	61		33,509	34,347					
									Total	76,128					

TOTAL FULL TIME	76,128
TOTAL PART TIME	
TOTAL	76,128

LONGEVITY	370
FICA	5,822
HOSPITAL	17,850
RETIREMENT	5,131
401K	2,284
Total	107,585

TOTAL AUTHORIZED POSITIONS 2 FULL TIME