

DESCRIPTION OF SERVICES

The Commissioner of the Revenue is responsible to the citizens of the County for the assessment of personal property, public utilities, and bank franchise taxes, as well as the processing of business licenses. The Commissioner also assists in the real estate assessments process by handling land transfers, updating records, taking applications from those who qualify for tax relief for the elderly and handicapped, preparing the Land Book, and meeting other State requirements. In addition, the Commissioner is responsible for assisting taxpayers in filing State Income Tax returns and in reviewing those returns for the State of Virginia.

BUDGET SUMMARY

	<u>FY 99 Budget</u>	<u>FY 00 Adopted Plan</u>	<u>FY 00 Adopted</u>
Personnel	\$ 362,302	\$ 381,795	\$ 384,206
Operating	56,800	57,125	57,125
Capital	19,300	5,000	5,000
Total	<u>\$ 438,402</u>	<u>\$ 443,920</u>	<u>\$ 446,331</u>

PERSONNEL

Full-time Personnel	10	10	10
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WORKLOAD INDICATORS

	<u>FY 98 Actual</u>	<u>FY 99 Projected</u>	<u>FY 00 Projected</u>
Income Tax Returns Processed	14,722	15,000	15,500
Business Licenses	3,239	3,400	3,575

BUDGET COMMENTS

The FY 2000 budget reflects a 18 percent increase; however, after expected state funding, the net County cost increases by less than 1 percent. Increases in the salaries of the Commissioner and his staff are offset to some degree by additional State funds. The State Compensation Board is expected to contribute \$122,892 towards the cost of this office, paying for approximately 28 percent of expenditures. The County's net cost will therefore be \$323,439.

MEMO

<u>Net County Funding:</u>	<u>FY 98 Budget</u>	<u>FY 99 Budget</u>	<u>FY 00 Budget</u>
Total Budget	\$ 376,344	\$ 438,402	\$ 446,341
State/Other Revenue	<u>(112,000)</u>	<u>(117,600)</u>	<u>(122,892)</u>

**Commissioner of the
Revenue**

General Operating Fund

Net County Funding	\$ <u>264,344</u>	\$ <u>320,802</u>	\$ <u>323,439</u>
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