

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

	FY 97	FY 98
	<u>Budget</u>	<u>Budget</u>
Personnel	\$ 302,330	\$ 340,898
Operating	21,405	28,445
Capital	4,500	7,000
Total	<u>\$ 328,235</u>	<u>\$ 376,343</u>

WORKLOAD INDICATORS

	FY 95	FY 96	FY 97
	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Income Tax Returns Processed	15,345	13,348	14,000
Business Licenses	2,547	2,449	2,386

MEMO ONLY

Local Funding	<u>FY 97</u>	<u>FY 98</u>
Total Budget	\$328,235	\$376,343
Anticipated State Revenue	<u>(103,667)</u>	<u>(112,000)</u>
Local Funds	<u>\$224,568</u>	<u>\$264,343</u>

PERSONNEL

Full-time Personnel	10	10
Part-time Personnel	0	0

BUDGET COMMENTS

The FY 1998 budget expands by 14.7 percent to accommodate semiannual billing of personal property and machinery and tools. Increases in the salaries of the Commissioner and his staff are offset to some degree by additional State funds. The County moves into a new compensation category because the State Compensation Board recognizes the County population exceeds 40,000.