
CONSTITUTIONAL OFFICERS

(REVENUE RELATED)



CITY TREASURER

MISSION STATEMENT

The City Treasurer provides superior service to the taxpayers of the City of Norfolk in the following areas:

- The collection of all taxes, levies, assessments, license taxes, rents, fees, and all other revenues accruing to the City.
 - The calculation of certain state taxes and revenues in accordance with state and City codes.
 - The maintenance of accurate records of all funds collected and deposited.
 - The provision of professional and efficient service and assistance to the taxpayers and citizens of the City of Norfolk.
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DEPARTMENT OVERVIEW

The City Treasurer is responsible for the collection of all real estate, personal property, state income and various other taxes. In addition, the City Treasurer receives and deposits funds from all other City departments.

BUDGET HIGHLIGHTS

The total FY 2009 budget for the City Treasurer is \$2,082,300. This is a \$23,500 decrease from the FY 2008 budget. This 1.1 percent decrease is attributable to personnel savings.

KEY GOALS AND OBJECTIVES

- Continue to improve the service level provided to the citizens and businesses of the City of Norfolk.
 - Continue to be instrumental in the implementation of credit card acceptance by various City departments.
 - Continue to work toward improvement of the new Assessments and Collections Software in partnership with the Commissioner of the Revenue and other City departments. This software was implemented in late July of 2007. Upon completion, this software will streamline processes, reduce taxpayer waiting times, offer additional payment methods, and simplify the extraction of data for reporting and auditing purposes.
 - Continue to explore and put into place additional tools such as Debt Set Off to increase the collection of both current and delinquent real estate and personal property taxes.
 - Continue to work toward our goal of accepting credit card payments by telephone.
 - Continue to work toward our goal of accepting tax payments by automatic debit of checking accounts.
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PRIOR YEAR ACCOMPLISHMENTS

- Accepted major credit cards for the payment of taxes. This continues to be a popular alternate method of payment. The usage of credit cards continues to increase substantially.
- Participated in the Department of Motor Vehicles' Vehicle Registration Withholding Program to provide a successful, effective tool for the collection of delinquent personal property taxes.

Expenditure Summary

| | FY 2006 ACTUAL | FY 2007 ACTUAL | FY 2008 APPROVED | FY 2009 APPROVED |
|------------------------------------|-------------------|-------------------|---------------------|---------------------|
| Personnel Services | 1,454,475 | 1,579,490 | 1,617,702 | 1,593,827 |
| Materials, Supplies and Repairs | 259,455 | 190,559 | 222,647 | 207,022 |
| General Operations and Fixed Costs | 205,467 | 181,321 | 265,451 | 281,451 |
| All Purpose Appropriations | 50,849 | 82,031 | 0 | 0 |
| TOTAL | 1,970,246 | 2,033,401 | 2,105,800 | 2,082,300 |

Programs & Services

| | FY 2007 ACTUAL | FY 2008 APPROVED | FY 2009 APPROVED | POSITIONS |
|---|-------------------|---------------------|---------------------|-----------|
| TAX ADMINISTRATION & COLLECTION | 2,033,401 | 2,105,800 | 2,082,300 | 31 |
| Administer the collection and deposit of current and delinquent revenues. | | | | |
| TOTAL | 2,033,401 | 2,105,800 | 2,082,300 | 31 |

Position Summary

| Position Title | Pay Grade | Minimum | Maximum | FY 2008 Positions | Change | FY 2009 Positions |
|-------------------------------------|-----------|---------|---------|-------------------|--------|-------------------|
| Accountant II - TR | TRO03 | 35,182 | 56,247 | 3 | | 3 |
| Accounting Manager - TR | TRO06 | 56,106 | 89,693 | 1 | | 1 |
| Accounting Supervisor - TR | TRO04 | 46,289 | 74,003 | 2 | | 2 |
| Accounting Technician - TR | TRO01 | 23,724 | 37,926 | 6 | | 6 |
| Assistant Treasurer | TRO07 | 59,911 | 95,776 | 2 | | 2 |
| City Treasurer | COF11 | 82,496 | 131,169 | 1 | | 1 |
| Customer Service Rep-TR | TRO01 | 23,724 | 37,926 | 2 | | 2 |
| Division Accounting Supervisor - TR | TRO05 | 49,317 | 78,839 | 3 | | 3 |
| Security Officer - TR | TRO02 | 25,622 | 40,963 | 2 | | 2 |
| Senior Accounting Technician - TR | TRO02 | 25,622 | 40,963 | 9 | | 9 |
| TOTAL | | | | 31 | | 31 |

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COMMISSIONER OF THE REVENUE

MISSION STATEMENT

The Commissioner of the Revenue provides superior service and quality in the following areas:

- Assessment of individual and business personal property,
- Issuance and renewal of business licenses,
- Administration of all fiduciary taxes,
- Evaluation of customer compliance,
- Assistance and processing of Virginia State Income Tax Returns,
- Provider of DMV Select Service,
- Investigation of inquiries and delinquent accounts, and
- Assistance with Real Estate Tax Relief.

The department provides these services for the residents of Norfolk to aid in the continued growth of the community.

DEPARTMENT OVERVIEW

The Commissioner of the Revenue is responsible for the administration of City tax revenues except real estate taxes. The Commissioner's office is responsible for certain permits including residential parking, boat decals and yard sales. The office is comprised of seven teams as follows:

Personal Property Revenue: Assess and prorate vehicle, aircraft and boat personal property; sell residential parking permits, yard sale permits, and boat decals; provide DMV Select Service.

Business Revenue: Assess business personal property and business licenses; administer food and beverage, cigarette, admissions, lodging and room taxes.

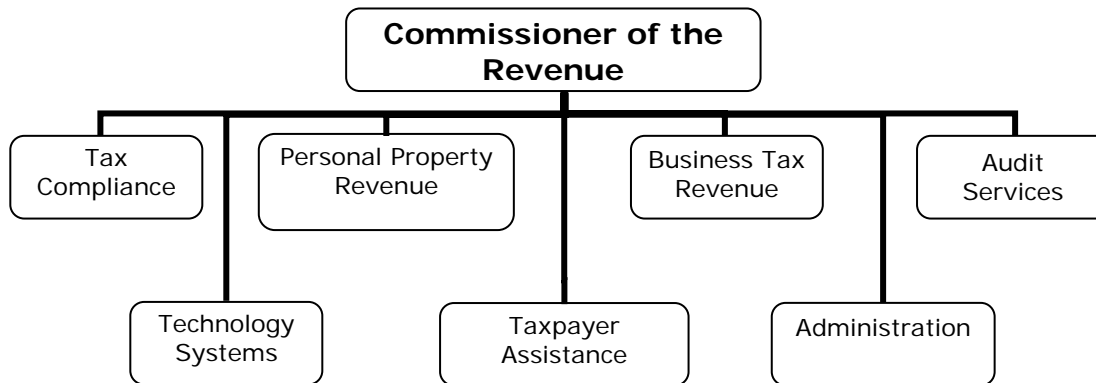
Tax Compliance: Enforce compliance for business license, business property, food and beverage, lodging and admissions taxes. Investigate business license and tax issues; conduct taxpayer inquiry investigations.

Taxpayer Assistance: Administer tax reductions and/or real estate tax relief programs for elderly or disabled taxpayers. Obtain, audit, prepare, and process Virginia State Income Tax Returns and Virginia Estimated Income Tax Vouchers from Norfolk citizens.

Audit Services: Evaluate, appraise, and compare businesses' license revenues to their level of compliance. Research, evaluate and prepare amendments to legislative proposals impacting localities' ability to generate revenue.

Technology Systems: Research, test, deploy, and maintain innovations in software applications, databases, and web presence. Also manage document imaging and records retention efforts in accordance with state, national, and international guidelines.

Administrative Services: Provide vision, leadership, support and management of the office's activities, serve as administrator of utility and franchise taxes and provide support for office technological component.



BUDGET HIGHLIGHTS

The total FY 2009 budget for the Commissioner of the Revenue is \$3,056,800. This is a \$3,500 decrease over the FY 2008 budget. This decrease is less than one percent and is attributable to personnel savings.

KEY GOALS AND OBJECTIVES

- Expand services under the new Assessments and Collection software system, enhancing our ability to ensure compliance, reduce customer wait times, and significantly improve the office's ability to extract information for reporting and auditing purposes.
- Increase DMV services which will garner additional revenue for the City and reduce employee discovery time spent on DMV reports.
- Continue the office's aggressive Tax Compliance program to seek out new businesses not properly licensed and/or those with delinquent accounts.
- Continue the identification by the office's Personal Property team of omitted assessments.
- Continue to participate in the State Sales Tax Partner Program with the Virginia Department of Taxation to identify unreported revenues.
- Continue to expand the office's variety of discovery techniques enabling an ongoing review of businesses via the audit process.
- Adhere to all the Standards of Accountability as set forth by the COR Association of Virginia Career Development Program.

PRIOR YEAR ACCOMPLISHMENTS

- In FY 2008, over \$4.5 million of additional revenue was identified and generated. Total additional revenue of over \$33.5 million has been generated over the past nine fiscal years. This additional revenue came from these primary sources: Tax Compliance, Audits, and Unreported Assessments.

Expenditure Summary

| | FY 2006 ACTUAL | FY 2007 ACTUAL | FY 2008 APPROVED | FY 2009 APPROVED |
|------------------------------------|-------------------|-------------------|---------------------|---------------------|
| Personnel Services | 2,388,210 | 2,512,884 | 2,608,279 | 2,604,171 |
| Materials, Supplies and Repairs | 345,607 | 287,331 | 309,135 | 328,718 |
| General Operations and Fixed Costs | 132,851 | 110,523 | 102,386 | 108,911 |
| Equipment | 33,813 | 38,081 | 40,500 | 15,000 |
| Total | 2,900,481 | 2,948,819 | 3,060,300 | 3,056,800 |

Programs & Services

| | FY 2007 ACTUAL | FY 2008 APPROVED | FY 2009 APPROVED | POSITIONS |
|---|-------------------|---------------------|---------------------|-----------|
| PERSONAL PROPERTY REVENUE ADMINISTRATION | 648,788 | 733,263 | 739,997 | 8 |

Assess and prorate tangible personal property; sell residential parking permits, yard and garage sale permits, and boat decals; assess boats, mobile homes, airplanes, vehicles and recreational vehicles; issue charitable solicitations.

| | | | | |
|-------------------------|----------------|----------------|----------------|----------|
| BUSINESS REVENUE | 494,578 | 483,337 | 459,282 | 8 |
|-------------------------|----------------|----------------|----------------|----------|

Assess business personal property and business licenses; administer the following tax programs: business license, cigarette, short-term rental, meal, lodging, and admissions.

| | | | | |
|-----------------------|----------------|----------------|----------------|----------|
| TAX COMPLIANCE | 334,445 | 328,039 | 257,792 | 5 |
|-----------------------|----------------|----------------|----------------|----------|

Business taxes investigation, complaint investigation, collection of bad checks, and delinquent business taxes (licenses and franchise taxes); assessment of business tangible property; vehicle and boat decal display and yard sale compliance enforcement.

Programs & Services

| | FY 2007 ACTUAL | FY 2008 APPROVED | FY 2009 APPROVED | POSITIONS |
|---|-------------------|---------------------|---------------------|-----------|
| TAXPAYER ASSISTANCE | 138,458 | 146,057 | 90,484 | 2 |
| Administer tax reductions and/or real estate tax relief programs for elderly or disabled taxpayers. Obtain, audit, prepare, and process Virginia State Income Tax Returns and Virginia Estimated Income Tax Vouchers from Norfolk citizens. | | | | |
| AUDIT SERVICES | 311,269 | 323,194 | 336,096 | 5 |
| Inspect taxpayer records to verify correctness of taxes paid such as admissions, business license, business personal property, lodging, meals, utility and franchise taxes; ensure that business income is from licensed activities; make all determinations on business and manufacturer status classifications. | | | | |
| ADMINISTRATION | 842,938 | 793,379 | 936,398 | 10 |
| Provide vision, leadership, support and management of the office activities and service as administrator of utility and franchise taxes; provide support for office technological component. | | | | |
| TECHNOLOGY SYSTEMS | 178,343 | 253,031 | 236,751 | 3 |
| Research, test, deploy, and maintain innovations in software applications, databases, and web presence. Manage document imaging and records retention efforts in accordance with state, national, and international guidelines. | | | | |
| TOTAL | 2,948,819 | 3,060,300 | 3,056,800 | 41 |

Position Summary

| Position Title | Pay Grade | Minimum | Maximum | FY 2008 Positions | Change | FY 2009 Positions |
|-------------------------------|-----------|---------|---------|-------------------|--------|-------------------|
| Accounting Technician | OPS07 | 25,622 | 40,963 | 8 | | 8 |
| Administrative Assistant II | MAP03 | 32,158 | 51,407 | 2 | | 2 |
| Administrative Technician | OPS08 | 27,697 | 44,276 | 2 | | 2 |
| Auditor I | MAP07 | 40,874 | 65,345 | 2 | | 2 |
| Auditor II | MAP09 | 46,289 | 74,003 | 1 | | 1 |
| Auditor Supervisor | MAP10 | 49,317 | 78,839 | 1 | | 1 |
| Business Manager | MAP08 | 43,481 | 69,509 | 1 | | 1 |
| Chief Deputy I COR | MAP09 | 46,289 | 74,003 | 3 | | 3 |
| Chief Deputy II COR | MAP10 | 56,106 | 89,693 | 2 | | 2 |
| Commissioner of the Revenue | COF11 | 82,496 | 131,169 | 1 | | 1 |
| Income Tax Auditor | OPS10 | 32,456 | 51,882 | 3 | | 3 |
| License Inspector I | OPS09 | 29,968 | 47,912 | 2 | | 2 |
| License Inspector II | OPS10 | 32,456 | 51,882 | 9 | | 9 |
| Microcomputer Systems Analyst | ITO05 | 32,692 | 52,262 | 2 | | 2 |
| Programmer/Analyst II | ITM01 | 40,977 | 65,509 | 1 | | 1 |
| Programmer/Analyst III | ITM02 | 43,682 | 69,831 | 1 | | 1 |
| Total | | | | 41 | | 41 |

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