

FY 2019 Adopted Tax Administration Budget \$5,888,557

Service & Budgetary Highlights

Tax Administration

- Focus on customer service
- Implementation of electronic workflow processes

Assessment

- New integrated Tax Administration System

Real Estate Appraisal

- More efficient appraisal process

Revenue Collections

- Implementation of property tax system
- Processing of foreclosures
- Maintain 99 percent collection rate

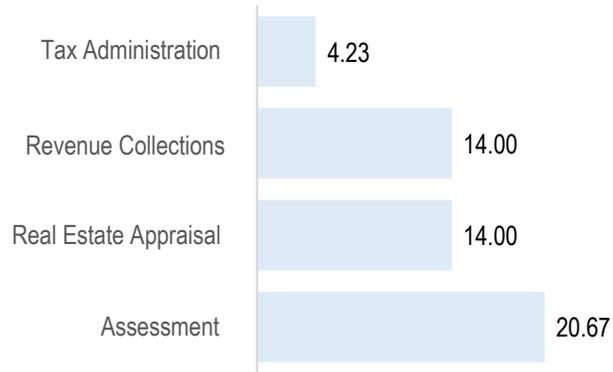
Expansions

- Expansion 42801 - Field Data Collection Technician (2.00 FTE, \$89,060)

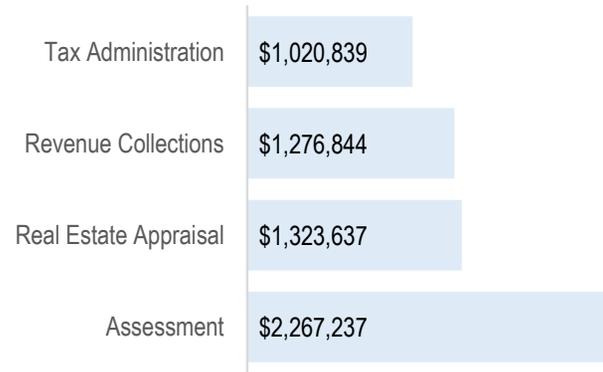
Related Capital Outlay

- None

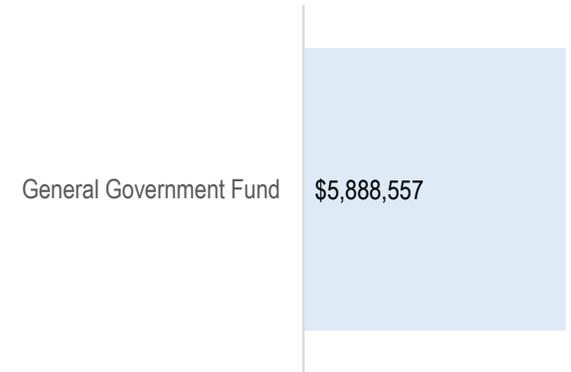
FTE by Division



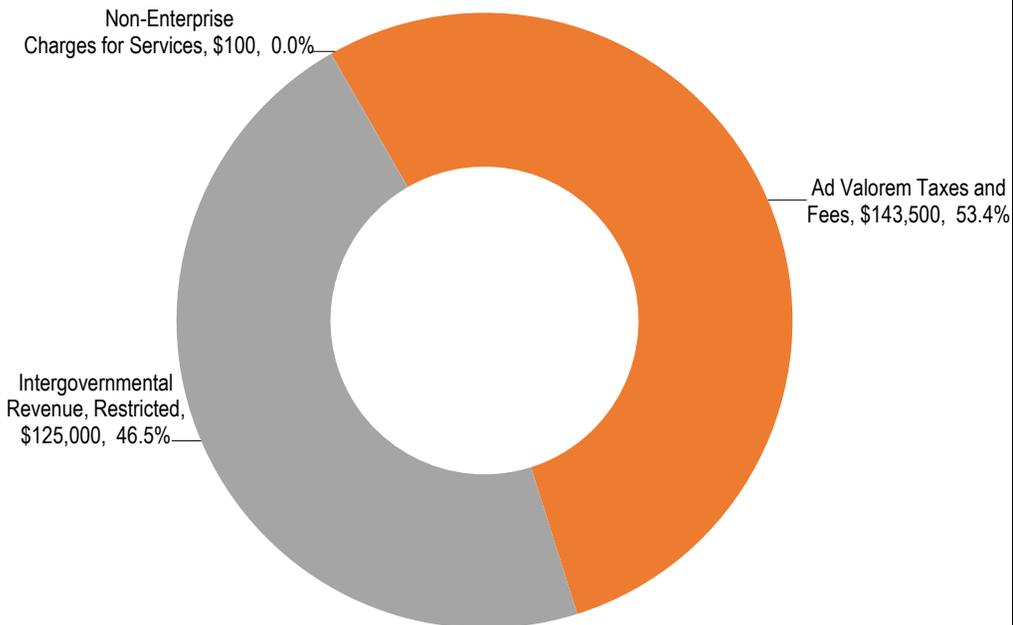
Budgeted Expenditures by Division



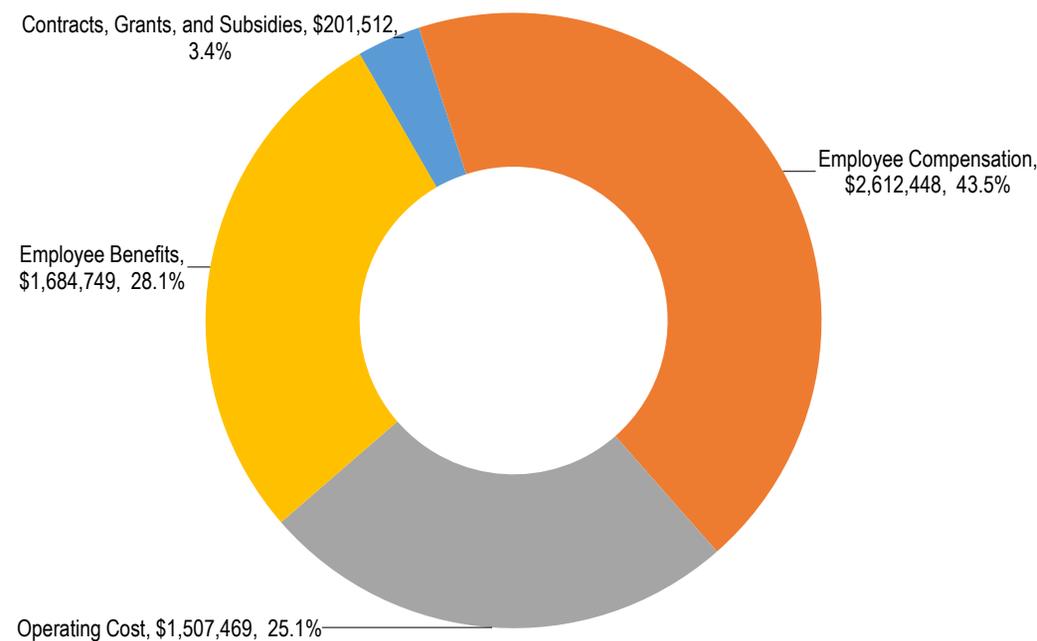
Expenditures by Fund



Revenues by Category



Expenditures by Category



Service Area Mission

To list, appraise, assess and collect all real and personal property for ad valorem tax purposes in compliance with NC General Statutes and accomplish the activities while providing exceptional customer service to both internal and external customers.

Service Area Services Provided

Tax Administration is responsible for the identification, listing, and appraisal of all property subject to property tax. These activities include the following:

- Maintaining the listing, mapping, and ownership information of both real estate and personal property located within the County
- Mass appraisal of all new and existing real estate for ad valorem property tax purposes
- Administration of tax relief, exemption, and deferment programs
- Represent the Tax Administrator's office during taxpayer appeals, and the billing and collection of all property taxes

Service Area FY 2019 Discussion

- Successful design and implementation of the new property tax software system
- Continued improvement in customer service delivery
- Maintain a high rate of collection of delinquent property taxes
- Implementation of Laserfiche document management throughout the office.

Service Area Analysis

The change in the total revenue for Tax Administration is based on current trends. Included in FY 2019 are two (2) additional Field Data Collection Technician positions. Total impact of these positions on the employee compensation and benefits, and operating is \$89,060. A technology request for ten mobility I-pads to make workers more effective in the field is recommended at a cost of \$9,640.

The FY 2019 budget includes a \$75,000 targeted reduction to the Service Area's requested budget by the County Manager to deliver a reduction to the County tax rate.

Service Area by Division Summary	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised	FY 2019 Adopted	FY 2018 - 2019 \$ Change	FY 2018 - 2019 % Change
Revenue by Category								
Ad Valorem Taxes and Fees	(21)	(1,721)	(17,739)	(8,309)	(25,000)	(25,000)	0	0.0%
Ad Valorem Taxes and Fees	(571,401)	(249,237)	(226,467)	(134,339)	(176,500)	(118,500)	58,000	(32.9)%
Intergovernmental Revenue, Restricted	(94,141)	(70,971)	(126,457)	(82,014)	(125,000)	(125,000)	0	0.0%
Non-Enterprise Charges for Services	(784)	(910)	(307)	(199)	(100)	(100)	0	0.0%
Other Revenue	(5,412)	(11,562)	(491)	(1,419)	0	0	0	0.0%
Total Revenue	(671,758)	(334,401)	(371,461)	(226,281)	(326,600)	(268,600)	58,000	(17.8)%
Expenditures by Division								
Assessment Division	0	0	0	0	2,039,191	2,267,237	228,046	11.2%
Real Estate Appraisal Division	0	0	0	0	1,151,917	1,323,637	171,720	14.9%
Revenue Collections Division	978,993	1,033,844	1,084,037	1,151,661	1,305,194	1,276,844	(28,350)	(2.2)%
Tax Administration Division	2,969,664	3,164,312	3,275,621	3,563,865	892,508	1,020,839	128,331	14.4%
Total Tax Administration	3,948,657	4,198,156	4,359,658	4,715,526	5,388,810	5,888,557	499,747	9.3%
Total Tax Administration	3,276,898	3,863,755	3,988,197	4,489,245	5,062,210	5,619,957	557,747	11.0%
Full-time Equivalent by Status								
Full-Time	44.00	45.00	45.00	47.00	49.00	51.00	2.00	4.08%
Part-Time	0.00	0.00	0.00	0.00	0.23	0.23	0.00	0.00%
Temp-Part-Time	3.81	3.73	3.73	3.36	1.67	1.67	0.00	0.00%
Total	47.81	48.73	48.73	50.36	50.90	52.90	2.00	3.93%
Service Area by Program Division Summary								
Service Area by Program Division Summary	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised	FY 2019 Adopted	FY 2018 - 2019 \$ Change	FY 2018 - 2019 % Change
Assessment								
General Assessment	0	0	0	0	445,231	478,170	32,939	7.4%
GIS Land Records	0	0	0	0	543,455	571,174	27,719	5.1%
Personal Property Appraisal	0	0	0	0	683,866	833,058	149,192	21.8%
Tax Relief Programs	0	0	0	0	366,639	384,835	18,196	5.0%
Real Estate Appraisal								
Appraisal	0	0	0	0	186,689	1,237,953	1,051,264	563.1%
New Construction	0	0	0	0	482,650	42,842	(439,808)	(91.1)%

Service Area by Program Division Summary	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised	FY 2019 Adopted	FY 2018 - 2019 \$ Change	FY 2018 - 2019 % Change
Revaluation	0	0	0	0	482,578	42,842	(439,736)	(91.1)%
Revenue Collections								
Delinquent Collections	0	0	0	0	364,263	549,551	185,288	50.9%
Motor Vehicle Assessment	0	0	0	0	145,245	148,888	3,643	2.5%
Revenue Administration	978,993	1,033,844	1,084,037	1,151,661	795,686	578,405	(217,281)	(27.3)%
Tax Administration								
Tax Administration	2,969,664	3,164,312	3,275,621	3,563,865	892,508	1,020,839	128,331	14.4%
Total Expenditure	3,948,657	4,198,156	4,359,658	4,715,526	5,388,810	5,888,557	499,747	9.3%

