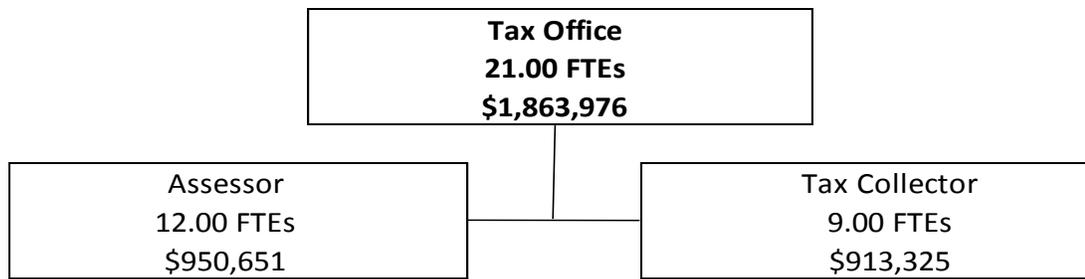


Catawba County Government



Tax Department

Organizations: 130050 - 130100

	2014/15 Actual	2015/16 Current	2016/17 Requested	2016/17 Approved	Percent Change
Revenues					
Property Tax	\$88,554,962	\$88,866,104	\$90,386,725	\$90,859,629	2.2%
Privilege License Tax	\$20,950	\$0	\$0	\$0	0%
Contribution to General Fund	(88,554,962)	(88,866,104)	(90,386,725)	(90,859,629)	2.2%
Charges & Fees	269,244	224,088	227,325	227,325	1.4%
Personnel Indirect Cost	3,402	0	0	0	0%
General Fund	1,459,786	1,560,885	1,662,569	1,636,651	4.9%
Total	\$1,753,382	\$1,784,973	\$1,889,894	\$1,863,976	4.4%
Expenses					
Personal Services	\$1,173,808	\$1,175,629	\$1,247,295	\$1,256,662	6.9%
Supplies & Operations	575,278	604,344	637,599	602,314	-0.3%
Tax Refunds	894	5,000	5,000	5,000	0.0%
Capital	0	0	0	0	0%
Total	\$1,749,980	\$1,784,973	\$1,889,894	\$1,863,976	4.4%
Expenses by Division					
Assessor	\$941,033	\$903,419	\$945,148	\$950,651	5.2%
Collections	808,947	881,554	944,746	913,325	3.6%
Total	\$1,749,980	\$1,784,973	\$1,889,894	\$1,863,976	4.4%
Employees					
Permanent	21.00	21.00	21.00	21.00	0.0%
Hourly	0.00	0.00	0.00	0.00	0%
Total	21.00	21.00	21.00	21.00	0.0%

Budget Highlights

The Tax Department's budget increased by 4.4 percent (\$79,000), which is nearly all attributed to planned changes in compensation and required retirement rate contributions. Approximately \$45,730 of the increase is attributed to the County's 27th payroll in Fiscal Year 2016/17. Without the 27th payroll, normal operational increases totaled \$33,275 (1.9 percent).

Performance Measurements

Fiscal Year 2016/17

The Tax Department's outcomes for Fiscal Year 2016/17 will focus on improving the County's tax collection rate and providing high quality customer service. The Tax Assessor will ensure citizens receive prompt notification of taxes owed, which will require that all new construction is listed, appraised and recorded in a timely manner. The Collector's Office will continue to increase the County's Tax collection rate by one percentage point (with the improvement target based on last year's success). Additionally, the office will respond to all taxpayer inquires within 24 hours.

Fiscal Year 2015/16

At mid-year, the Tax Department was on target or had already achieved all of its Fiscal Year 2015/16 outcomes. A mid-year success was ensuring that citizens received prompt notification of taxes owed. The department mailed real and personal property tax bills on July 10, 2015, three weeks ahead of its outcome goal and seven weeks ahead of the General Statute of September 1st. Early billing was a result of having all new construction listed, appraised, and keyed by June 19th, 2015, well ahead of its deadline of July 15th. In an effort to increase public access to online applications, the Tax and Technology Departments are developing a portal that will allow taxpayers access to data mailers and sales verification letters.

The Tax Collector Office continues to make strides in increasing the County's property collection rate. At mid-year, the collection rate was 93.99 percent, .24 percentage points greater than last year's mid-year. The office continues to provide quality customer service by timely response to all taxpayer inquiries within 24 hours of receipt.

Fiscal Year 2014/15

The Tax Assessor's Office achieved all seven of its outcomes. The office ensured citizens received prompt tax notification by mailing real and personal property tax bills on July 18, 2014, well ahead of the September 1st statutory deadline. The office responded to 100 percent of taxpayer inquiries within 24 hours. The Assessor provided the most current ownership information of real property to citizens by processing deed transfers in 6.17 business days, nearly 4 days faster than its goal. Additionally, all new construction was listed, appraised, and keyed by June 20th, 2014, a full month prior to tax billing. For its fifth outcome, the office increased awareness of tax relief programs by distributing 950 tax relief pamphlets, working one-on-one with numerous taxpayers over the phone and in-person, and giving public presentations on tax relief programs. As a result of this effort, 95 percent (217 out of 228) of applicants were appropriately enrolled in various tax relief programs. In partnership with the Technology Department, the Assessor's Office developed a specific email account for taxpayers to be able to email scanned real estate appeal forms and supporting appraisal documentation.

The Tax Collector's Office achieved two of its three outcomes. The office continued to provide high quality customer service by, similar to the Assessor's Office, responding to taxpayer inquiries within 24 hours and resolving outstanding issues within five business days. The office continued to make significant progress toward its multi-year outcome of implementing collection strategies that will increase the delinquent tax collection rate to 97.94 percent, from 96.94 percent. Staff in the Collector's Office has made use of all delinquent collection strategies within its purview, such as payment arrangements, wage garnishments, debt setoff, and foreclosure. The County received \$173,434 in delinquent tax collections as a result of more aggressively pursuing foreclosure proceedings as a last resort. The lone outcome not achieved was increasing the 10 years' delinquent taxes collected by five percentage points. The office did, however, increase the delinquent collection rate by 2.26 percentage points to 34.73 percent.

ASSESSOR

Statement of Purpose

Ensure all real and personal property is listed annually to the owner of record as of January 1st of each year as mandated by the General Statutes of North Carolina.

Outcomes

1. To ensure citizens receive prompt notification of taxes owed, prepare and mail 100 percent of real and personal property tax bills by August 1, 2016. Statutorily, this must be done no later than September 1st, the date in which the bills lawfully become due and payable.
2. Provide quality customer service by responding to 100 percent of taxpayer inquiries within 24 hours of receipt and resolving outstanding issues within five working days as evidenced by monitoring and verification by supervisors within department.
3. Provide most current ownership information of real property to citizens by processing 85 percent of deed transfers within 7 business days of receipt from the Register of Deeds.
4. Ensure that all new construction is listed, appraised, and recorded in time for billing no later than July 15, 2016, by constant monitoring of outstanding new construction through building permits and field reviews.
5. To increase awareness of tax relief programs, the Tax Office will educate, assist and enroll qualified County citizens in the following property tax relief programs by June 1, 2017: elderly or disabled exclusion, circuit breaker property tax deferral, and disabled veteran exclusion.
6. Work with the Technology Department to develop/increase public access to online applications/forms for data mailers, sales verification letters, address changes, elderly/disabled exemptions, present-use value, and beer/wine retail licenses.
7. To increase Catawba County citizens' knowledge of the Farm and Food Sustainability plan's tax benefits and to ensure efficient administration of the present-use program, the Tax Office will:
 - a. Prepare and disseminate all present-use program information, to include qualifying program criteria and application process, via handouts, presentations, and website to the public.
 - b. Maintain an accurate database of participants in the present-use value program.

TAX COLLECTOR

Statement of Purpose

To collect and account for all current, as well as delinquent, County, and City Ad Valorem taxes charged to the Tax Collector, all County beer/wine retail licenses, issue all mobile home moving permits, collect all fire protection service district tax revenue and collect all fees related to garnishment, attachment, levy, judgment, and returned checks as provided by North Carolina law.

Outcomes

1. The Collection division will work to increase the tax collection rate from the Fiscal Year 2012/13 collection rate of 96.94 percent to 98.00 percent over a 3 year period. To put this in context, this would be the highest collection rate since Fiscal Year 2005/06 (98.04) and the County should improve its ranking by at least 10 spots using Fiscal Year 2012/13 as a guide. To accomplish this goal staff will:
 - a. Use all lawful measures to collect delinquent taxes, including attachments, garnishments, payment arrangements, foreclosure, debt setoff, etc.
 - b. Prepare weekly and monthly status reports to track collections as compared to prior years.
 - c. Work with IT department to map billing and collection processes to identify efficiencies.
 - d. Pursue delinquent accounts under \$250 with a goal of collecting a minimum of 65 percent of these smaller accounts by June 30.
2. Increase the percentage of prior 10 years' delinquent taxes collected by 2 percentage points from the previous fiscal year (Fiscal Year 2014/15 34.73 percent). Statutorily, the County may only pursue enforced collection measures for accounts that are 10 years old or less delinquent, so it is important to continue all lawful measures to collect these accounts before that time expires.
3. Provide quality customer service by responding to all taxpayer inquiries within 24 hours of receipt and resolving outstanding issues within five business days as evidenced by monitoring and verification by supervisors within department.
4. To ensure that property owners fulfill their obligation to list and pay property taxes, the department will employ a tax audit contract for unlisted property.