
DELINQUENT TAX

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Delinquent Tax Department investigates and collects delinquent real and personal ad valorem property taxes, user fees, penalties and levy costs; locates and notifies delinquent taxpayers of taxes owed; and maintains accurate, up-to-date records of monies collected to ensure the collection of funds to keep tax rates low and improve the overall quality of life for county citizens.

DEPARTMENTAL SUMMARY:	FY 2001 <u>Actual</u>	FY 2002 <u>Actual</u>	FY 2003 <u>Adjusted</u>	FY 2004 <u>Approved</u>	Dollar <u>Change</u>	Percent <u>Change</u>
Positions/FTE	12.00	12.00	12.00	12.00	0.00	0.0
Charges and Fees	\$ 435,156	\$ 612,660	\$ 580,000	\$ 600,000	\$ 20,000	3.4
Interest	402,381	70,655	150,000	40,000	(110,000)	(73.3)
Miscellaneous	<u>0</u>	<u>1,817</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0
TOTAL REVENUES	<u>\$ 837,537</u>	<u>\$ 685,132</u>	<u>\$ 730,000</u>	<u>\$ 640,000</u>	<u>\$ (90,000)</u>	(12.3)
Personnel	\$ 548,892	\$ 675,887	\$ 640,335	\$ 666,430	\$ 26,095	4.1
Operating	133,625	148,081	214,751	221,182	6,431	3.0
Capital	<u>3,887</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0
TOTAL EXPENDITURES	<u>\$ 686,404</u>	<u>\$ 823,968</u>	<u>\$ 855,086</u>	<u>\$ 887,612</u>	<u>\$ 32,526</u>	3.8

Funding Adjustments for FY 2004 Include:

- Revenues represent anticipated reduced interest income this fiscal year. This decrease is offset by the addition of delinquent mobile home sales.
- Personnel expenditures reflect additional staff preparation required for the sale of mobile homes. This increase also reflects the actual grades and steps of the incumbents and higher fringe benefit costs.
- Operating expenditures reflect increased advertising rates and additional advertising cost for the sale of mobile homes.

DELINQUENT TAX (continued)

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Objectives:

- Attain collection rates of 95% for valid delinquent real property taxes.
- Decrease the number of erroneous/uncollectible Business Personal Property receipts by at least 50% between April 1 and March 31.¹
- Decrease the number of erroneous/uncollectible Department of Revenue Business Personal Property receipts by at least 50% between April 1 and March 31.

Performance Measures:

MEASURE:	<u>FY 2002</u> <u>Actual</u>	<u>FY 2003</u> <u>Actual</u>	<u>FY 2004</u> <u>Projected</u>
Output:			
Total real property tax dollars collected	\$7,615,324	\$7,000,750	\$ 9,650,000
Total reduction in Business Personal Property receivables	\$560,256	\$300,000	\$440,000
Total reduction in Department of Revenue Business Personal Property receivables	\$2,338,363	\$6,250,000	\$ 5,320,000
Efficiency:			
Cost per collection	n/a	\$31.12	\$35.50
Outcome:			
Real property execution	95.3%	95.3%	96.0%
Closure rate for business personal property	77.7%	68.2%	80.0%
Closure rate for Department of Revenue Business Personal Property	17.1%	44.4%	50.0%

¹ Execution notices are received from the Treasurer on all unpaid items on March 17 for the previous tax year.