

**PROGRAM MISSION**

To ensure fair and uniform assessments of all vehicle personal property.

This Division has two major functions: Personal Property Tax assessments and operating a satellite office of the Department of Motor Vehicles (DMV Select).

- The Personal Property Tax function provides registration and assessment of personal property, such as motor vehicles, trailers and boats; vehicle status modifications, tax liability adjustments, tax code interpretation and application. Assessments must comply with the Code of Virginia and County ordinances.
- The operation of DMV Select provides a limited number of DMV services, such as processing applications for obtaining titles and registering motor vehicles, issuing motor vehicle license plates and/or decals, and issuing handicap placards and driver transcripts.

The following goals have been identified:

- Always treat customers with respect, professionalism and courtesy when they interact with the Personal Property Division of the Commissioner of Revenue.
- Serve all customers either via the customer counter, telephone or e-mail in an expedited manner.
- Conduct accurate monthly analyses of new vehicle registrations to ensure that all vehicles are assessed and billed in accordance with state and local code.
- Increase the volume of vehicle dealer transactions under the DMV Select operations.
- Continue to reduce the number of calls abandoned by customers due to delays in answering the call.

**PROGRAM FINANCIAL SUMMARY**

	FY 2006 Actual	FY 2007 Revised	FY 2008 Proposed	% Change '07 to '08
Personnel	\$1,032,425	\$1,111,653	\$1,245,218	12%
Non-Personnel	131,344	80,127	119,561	49%
<b>Total Expenditures</b>	<b>1,163,769</b>	<b>1,191,780</b>	<b>1,364,779</b>	<b>15%</b>
<b>Total Revenues</b>	<b>143,023</b>	<b>150,437</b>	<b>161,679</b>	<b>7%</b>
<b>Net Tax Support</b>	<b>\$1,020,746</b>	<b>\$1,041,343</b>	<b>\$1,203,100</b>	<b>16%</b>
Authorized FTEs	17.0	17.0	18.0	
Funded FTEs	17.0	17.0	18.0	

**SIGNIFICANT BUDGET HIGHLIGHTS**

- ↑ Personnel expenditures reflect an increase (\$133,565) due to normal step increases, an increase in employer retirement contributions to maintain full funding of the retirement fund, a 15 percent increase in employer health insurance rates, position turnover and reclassifications, and the internal reallocation of one position from the Administration Division.

- ↑ An increase in non-personnel expenses (\$39,434) is due to the pro-rated expenses associated with the reallocation of one position from the Administration Division and an increase in contractual costs associated with process management enhancements.
- ↑ The increase in revenue (\$11,242) is due to the State Compensation Board funding for the position transferred from the Administration Division and the cost of living increase approved by the State Compensation Board that took effect in December 2006.

## PERFORMANCE MEASURES

Critical Measures	FY 2003 Actual	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Estimate	FY 2008 Goal
Total value of assessments (billion)	\$1.2	\$1.3	\$1.4	\$1.5	\$1.5	\$1.6	\$1.6
Percent of assessments in compliance with the Code of Virginia	N/A	100%	100%	100%	100%	100%	100%
Percent of Personal Property Tax relief that meets the PPTR Act compliance guidelines	N/A	N/A	100%	100%	100%	100%	100%
Number of personal property assessed (vehicles, boats, etc.)	188,578	187,987	187,979	189,810	190,000	190,000	195,000

Supportive Measures	FY 2003 Actual	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Estimate	FY 2008 Goal
Percent of total accounts adjusted	18%	16%	15%	15%	14%	14%	13%
Call abandon rate	6.0%	2.0%	2.0%	2.1%	1.8%	1.9%	1.7%
Percent of e-mail inquiries resolved within a three day timeframe	N/A	98%	100%	100%	100%	100%	100%
Number of tax adjustments	33,102	29,005	11,861	28,460	25,000	23,500	23,500
Number of e-mails received	1,989	5,249	5,590	5,916	7,000	7,000	7,000
Total calls received	44,581	41,581	44,020	43,912	43,000	43,000	42,500

- For some of the measures above, data collection did not begin until FY 2004.
- The number for FY 2005 tax adjustments is a partial year due to technical problems in collecting the data.

## FUTURE BUDGET CONSIDERATIONS

- Although the number of accounts assessed and billed may increase in future years, if the value of vehicles drops substantially there could be a negative impact on the revenues collected.