

Department of Tax Administration

FY 2015 Adopted Budget Plan: Performance Measures

Department Supervision

Goal

To administer, supervise and adjudicate the assessment, levy, and collection of all taxes that are charged to residents and businesses of Fairfax County in order to ensure full compliance with the Virginia Constitution, state and County codes and to provide for the funding of the public need as established through the annual budget process.

Objective

To enhance taxpayer convenience by promoting 24/7 e-commerce transactions.

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate/Actual	FY 2014	FY 2015
Output					
24/7 e-commerce transactions	364,204	401,134	405,145 / 425,302	429,555	433,851
Outcome					
Percent change in 24/7 e-commerce transactions	5.2%	10.1%	1.0% / 6.0%	1.0%	1.0%

Objective

To accurately forecast current Real Estate, Personal Property, and Business, Professional and Occupational License taxes to achieve a variance of 0.1 percent or less between estimated and actual revenues.

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate/Actual	FY 2014	FY 2015
Output					
Current Real Estate, Personal Property and BPOL Tax Revenues (in billions)	\$2.665	\$2.713	\$2.814 / \$2.836	\$2.926	\$3.075
Efficiency					
Cost per \$1,000 collected	\$8.01	\$8.03	\$8.12 / \$7.50	\$7.89	\$7.44
Outcome					
Percent variance between estimated and actual revenues	0.1%	0.1%	0.3% / 0.1%	0.1%	0.1%

Department of Tax Administration

FY 2015 Adopted Budget Plan: Performance Measures

Objective

To provide high quality customer service as measured by an average maximum wait time of no more than 4:09 minutes on the phone and at least a 3.8 point satisfaction rating (on a 4-point scale) by DTA customers.

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate/Actual	FY 2014	FY 2015
Output					
Phone calls received	419,697	402,110	402,110 / 396,101	396,101	396,101
Efficiency					
Cost per phone call	\$1.58	\$1.65	\$1.70 / \$1.73	\$1.73	\$1.73
Service Quality					
Average wait time on phone in minutes.seconds	4.38	5.21	5.21 / 4.09	4.09	4.09
Average rating of DTA services by customers	3.8	4.0	3.8 / 4.0	3.8	3.8
Outcome					
Percentage of phone calls answered	79.8%	80.0%	80.0% / 84.9%	82.0%	82.0%

Real Estate Division

Goal

To assess and update all real property in the County in a fair and equitable manner and to ensure that each taxpayer bears his or her fair share of the real property tax burden.

Objective

To assess property at fair market value as measured by an average assessment-to-sales ratio in the low 90s.

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate/Actual	FY 2014	FY 2015
Output					
Parcels assessed	357,943	358,489	361,580 / 359,034	361,580	361,580
Efficiency					
Residential cost per parcel assessed	\$20.19	\$21.13	\$21.38 / \$21.54	\$22.96	\$23.40
Residential parcels per appraiser	5,773	6,289	6,344 / 6,190	6,026	5,832
Service Quality					
Assessment/Sales ratio	92.4%	92.7%	94.0% / 93.0%	93.0%	93.0%

Department of Tax Administration

FY 2015 Adopted Budget Plan: Performance Measures

Objective

To equitably assess properties by maintaining a maximum coefficient of dispersion of no more than 4.5.

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate/Actual	FY 2014	FY 2015
Outcome					
Coefficient of Dispersion	4.9	4.3	4.9 / 4.0	4.5	4.5

Personal Property and Business License Division

Goal

To establish and maintain an equitable and uniform basis for assessing County ad valorem taxes on personal property; and to administer County licenses, state income tax, and all other state and County programs assigned to the division in accordance with mandated statutes.

Objective

To maintain the cost per Personal Property and BPOL dollar levied at or below \$0.01 with no degradation in accuracy as measured by exonerated assessments as a percent of total assessments.

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate/Actual	FY 2014	FY 2015
Output					
Total tax levy for Personal Property and BPOL	\$648,992,534	\$675,442,408	\$703,510,539 / \$708,306,033	\$718,659,088	\$718,659,088
Efficiency					
Cost per tax dollar levied	\$0.01	\$0.01	\$0.01 / \$0.01	\$0.01	\$0.01
Outcome					
Exonerations as a percent of total assessments	4.3%	3.5%	3.5% / 3.5%	3.5%	3.5%

Objective

To achieve the highest degree of accuracy in personal property and business license assessment such that exonerations do not exceed 3.5 percent of annual levy.

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate/Actual	FY 2014	FY 2015
Output					
Value of Personal Property and BPOL tax bills adjusted	\$27,913,706	\$23,643,566	\$24,768,178 / \$24,762,060	\$25,347,089	\$25,347,089

Department of Tax Administration

FY 2015 Adopted Budget Plan: Performance Measures

Revenue Collection Division

Goal

To bill and collect taxes while providing quality customer service, in order to maximize General Fund revenue with accountability and minimize the overall tax burden by maintaining low delinquency rates.

Objective

To achieve a minimum collection rate of 99.65 percent in Real Estate tax collections, a 98.00 percent for current year Personal Property taxes; and 98.50 percent for Business, Professional, and Occupational License (BPOL) taxes.

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate/Actual	FY 2014	FY 2015
Output					
Current year taxes collected: Real Estate (in millions)	\$2,018.1	\$2,048.7	\$2,116.5 / \$2,124.3	\$2,218.0	\$2,355.6
Current year taxes collected: Personal Property (in millions)	\$501.6	\$514.5	\$542.6 / \$555.3	\$555.4	\$564.0
Current year taxes collected: BPOL (in millions)	\$145.1	\$149.7	\$155.0 / \$156.2	\$152.7	\$155.2
Efficiency					
Cost per current dollar collected	\$0.003	\$0.003	\$0.003 / \$0.003	\$0.003	\$0.003
Service Quality					
Percent of bills deliverable	97.0%	97.0%	97.0% / 97.0%	97.0%	97.0%
Outcome					
Percent of current year taxes collected: Real Estate	99.67%	99.69%	99.64% / 99.71%	99.65%	99.65%
Percent of current year taxes collected: Personal Property (1)	97.89%	98.15%	98.00% / 98.35%	98.00%	98.00%
Percent of current year taxes collected: BPOL	98.83%	98.50%	98.80% / 98.50%	98.50%	98.50%

(1) The percent of current year taxes collected: Personal Property reflects the local collection rate associated with the taxpayers' share of the Personal Property tax.

Department of Tax Administration

FY 2015 Adopted Budget Plan: Performance Measures

Objective

To collect a minimum of 26 percent of unpaid accounts receivable (i.e., unpaid taxes from prior years), while maintaining a cost per delinquent dollar collected of no more than \$0.07.

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate/Actual	FY 2014	FY 2015
Output					
Delinquent taxes collected: Real Estate	\$11,048,523	\$8,253,302	\$9,691,914 / \$9,039,828	\$8,961,015	\$8,961,015
Delinquent taxes collected: Personal Property	\$11,647,685	\$13,780,980	\$9,293,588 / \$9,620,150	\$10,260,592	\$10,260,592
Delinquent taxes collected: BPOL	\$5,442,466	\$5,727,649	\$3,241,264 / \$3,146,726	\$3,241,264	\$3,241,264
Efficiency					
Cost per delinquent dollar collected	\$0.06	\$0.06	\$0.07 / \$0.07	\$0.07	\$0.07
Outcome					
Percent of unpaid accounts receivable collected	43%	43%	43% / 26%	26%	26%