Department of Tax Administration
FY 2022 Advertised 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	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate
Output						
24/7 e-commerce transactions	560,533	591,434	615,091	627,271	652,362	678,456
Outcome						
Percent change in 24/7 e-commerce transactions	9.3%	5.5%	4.0%	6.0%	4.0%	4.0%

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Objective

To accurately forecast current Real Estate, Personal Property, and Business, Professional and Occupational License taxes to achieve a variance of 0.5 percent or less between estimated and actual revenues.

Performance Indicators

Indicator	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate
Output						
Current Real Estate, Personal Property and BPOL Tax Revenues (in billions)	$3.428	$3.588	$3.707	$3.714	$3.788	$3.855
Efficiency						
Cost per $1,000 collected	$7.03	$7.00	$7.06	$6.96	$7.31	$7.21
Outcome						
Percent variance between estimated and actual revenues	0.1%	0.1%	0.5%	0.1%	0.5%	0.5%

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Objective
To provide high quality customer service as measured by an average maximum wait time of no more than 2:00 minutes on the phone and at least a 3.8 point satisfaction rating (on a 4-point scale) by DTA customers.

Performance Indicators

Indicator	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate
Output						
Phone Calls Answered	334,947	277,277	280,150	272,570	272,570	272,570
Efficiency						
Cost per phone call	$2.30	$2.77	$2.80	$2.88	$3.16	$3.22
Service Quality						
Average wait time on phone in minutes, seconds	2.16	0.51	1.45	1.44	2.00	2.00
Average rating of DTA services by customers	3.8	3.8	3.8	3.9	3.8	3.8
Outcome						
Percentage of phone calls answered	88.8%	96.9%	91.0%	96.0%	93.0%	93.0%

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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 mid-90's.

Performance Indicators

Indicator	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate
Output						
Parcels assessed	360,579	360,954	362,064	362,056	363,177	364,285
Efficiency						
Cost per parcel assessed	$24.11	$24.50	$24.82	$25.23	$25.56	$25.89
Residential parcels per appraiser	5,723	5,640	5,657	5,657	5,675	5,692
Service Quality						
Assessment/Sales ratio	94.8%	95.1%	95.0%	95.3%	95.0%	95.0%

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Objective

To equitably assess properties by maintaining a maximum coefficient of dispersion of no more than 3.5.

Performance Indicators

Indicator	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate
Outcome						
Coefficient of Dispersion	3.4	3.4	3.5	3.1	3.5	3.5

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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	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate
Output						
Total tax levy for Personal Property and BPOL	$772,513,109	$788,075,139	$814,269,314	$817,369,412	$788,681,888	$808,749,292
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	3.3%	3.5%	3.5%	3.4%	3.5%	3.5%

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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	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate
Output						
Value of Personal Property and BPOL tax bills adjusted	$25,461,819	$27,399,559	$28,499,426	$27,399,559	$27,603,866	$28,306,225

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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 99.50 percent in Real Estate tax collections, a 97.60 percent for current year Personal Property taxes; and 98.50 percent for Business, Professional, and Occupational License (BPOL) taxes.

Performance Indicators

Indicator	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate
Output						
Current year taxes collected: Real Estate (in millions)	$2,659.0	$2,804.6	$2,902.9	$2,905.3	$3,010.9	$3,057.9
Current year taxes collected: Personal Property (in millions)	$607.0	$616.1	$631.7	$634.8	$622.2	$632.6
Current year taxes collected: BPOL (in millions)	$162.3	$167.2	$172.1	$173.8	$154.9	$164.2
Efficiency						
Cost per current dollar collected	$0.002	$0.002	$0.002	$0.001	$0.002	$0.002
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	99.74%	99.75%	99.70%	99.75%	99.70%	99.50%
Percent of current year taxes collected: Personal Property (1)	98.34%	98.00%	98.00%	97.57%	97.60%	97.60%
Percent of current year taxes collected: BPOL	99.05%	98.62%	98.50%	98.89%	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.

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Objective
To collect a minimum of 31 percent of unpaid accounts receivable (i.e., unpaid taxes from prior years), while maintaining a cost per delinquent dollar collected of no more than $0.04.

Performance Indicators

Indicator	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate
Output						
Delinquent taxes collected: Real Estate	$9,940,247	$10,104,275	$10,111,105	$11,160,930	$7,439,386	$8,555,294
Delinquent taxes collected: Personal Property	$15,437,008	$17,016,660	$17,140,479	$18,152,007	$9,045,658	$10,402,507
Delinquent taxes collected: BPOL	$6,186,296	$3,274,965	$3,160,000	$7,729,239	$3,160,000	$3,321,721
Efficiency						
Cost per delinquent dollar collected	$0.03	$0.04	$0.04	$0.03	$0.04	$0.04
Outcome						
Percent of unpaid accounts receivable collected	37%	34%	34%	36%	31%	31%