

17-02-Tax Collection

Fund/Agency: 001/17	Office of the County Attorney	
Personnel Services	\$463,766	<p>CAPS Percentage of Agency Total</p> <p>9.7%</p> <p>90.3%</p> <p>■ Tax Collection ■ All Other Agency CAPS</p>
Operating Expenses	\$67,372	
Recovered Costs	\$0	
Capital Equipment	\$0	
Total CAPS Cost:	\$531,138	
Federal Revenue	\$0	
State Revenue	\$0	
User Fee Revenue	\$0	
Other Revenue	\$1,000	
Total Revenue:	\$1,000	
Net CAPS Cost:	\$530,138	
Positions/SYE involved in the delivery of this CAPS	8/8	

► CAPS Summary

This Office collects various delinquents taxes owed to the County, including real estate, business personal property, personal property, and Business, Professional and Occupational License.

We will closely monitor our tax collection efforts. Over the last two years, the amounts collected have declined significantly. This is primarily due to a major decrease in "big dollar" cases referred to our office from DTA. The decrease is not due to any decrease in the performance of the employees in this area. In fact, our expertise in tax collection is the highest it has ever been. We will place a greater emphasis on delinquent real estate tax collection in the next year to see if we can increase collections.

Office of the County Attorney

► Method of Service Provision

County Attorneys and Paralegals in the Office of the County Attorney provide these services directly by means of oral and written communication. To a limited extent, outside contractors are employed. This Office's base hours are 8:30 a.m. to 5:00 p.m. However, such circumstances as court appearances and the preparation of briefs and other legal documents are often done outside of the normal base hours. Additionally, the attorneys in this Office are on call at all times for emergencies requiring legal advice.

► Performance/Workload Related Data

Title	FY 1998 Actual	FY 1999 Actual	FY 2000 Actual	FY 2001 Estimate*	FY 2002 Estimate
Output:					
Lawsuits completed	1,075	731	737	646**	640
Advisory responses completed	4,400	4,907	2,783	3,357**	3,350
Total Dollars Collected:					
Real Estate:	\$3,466,702	\$4,859,662	\$2,522,723	\$1,558,741	\$2,000,000
BPP, PP, BPOL:	\$1,322,879	\$3,513,734	\$1,511,114	\$834,131	NA
Other:	\$2,133,823	\$1,345,928	\$1,011,609	\$724,610	NA
Efficiency:					
Lawsuits completed per staff	17	11	12	10**	10
Responses provided per staff	69	77	43	52**	52
Salaries expended per collection amount	11%	8%	18%	26%***	21%***

Office of the County Attorney

Title	FY 1998 Actual	FY 1999 Actual	FY 2000 Actual	FY 2001 Estimate*	FY 2002 Estimate
Service Quality: Percentage of lawsuits concluded favorably	NA	NA	97%	97%**	97%
Percentage of advisory responses meeting timeliness standards	NA	NA	92%	93%**	94%
Collection rate (Total BPOL, BPP, PP, collected in current year divided by total BPOL, BPP, PP referred in previous year)	NA	62%	69%	52%	52%

*These figures are based on FY 2001 actual data.

**Historical data includes both ICAPS. If broken down, FY 2001 actuals for Tax Collection would be: Lawsuits completed, 272; Advisory responses completed, 573; Lawsuits completed per staff, 34; Responses provided per staff, 72; Percentage of lawsuits concluded favorably, 96%; Percentage of advisory responses meeting timeliness standards, 89%. Separate historical data is not available prior to FY 2001.

***Does not include fringe benefits, only Character 20 and 30 expenses. To compare historically, with the traditional 25% fringe benefits, percentage amount would be 31% in FY 2001 and 24% in FY 2002.

► Mandate Information

This CAPS is Federally or State mandated. The percentage of this CAPS' resources utilized to satisfy the mandate is 76 - 100%. The specific Federal or State code and a brief description of the code follows:

- Code of Virginia Section 58.1-3919 (Michie 2000). The collection of delinquent taxes is mandatory.