



Commissioner of the Revenue

Council Briefing | January 2, 2024

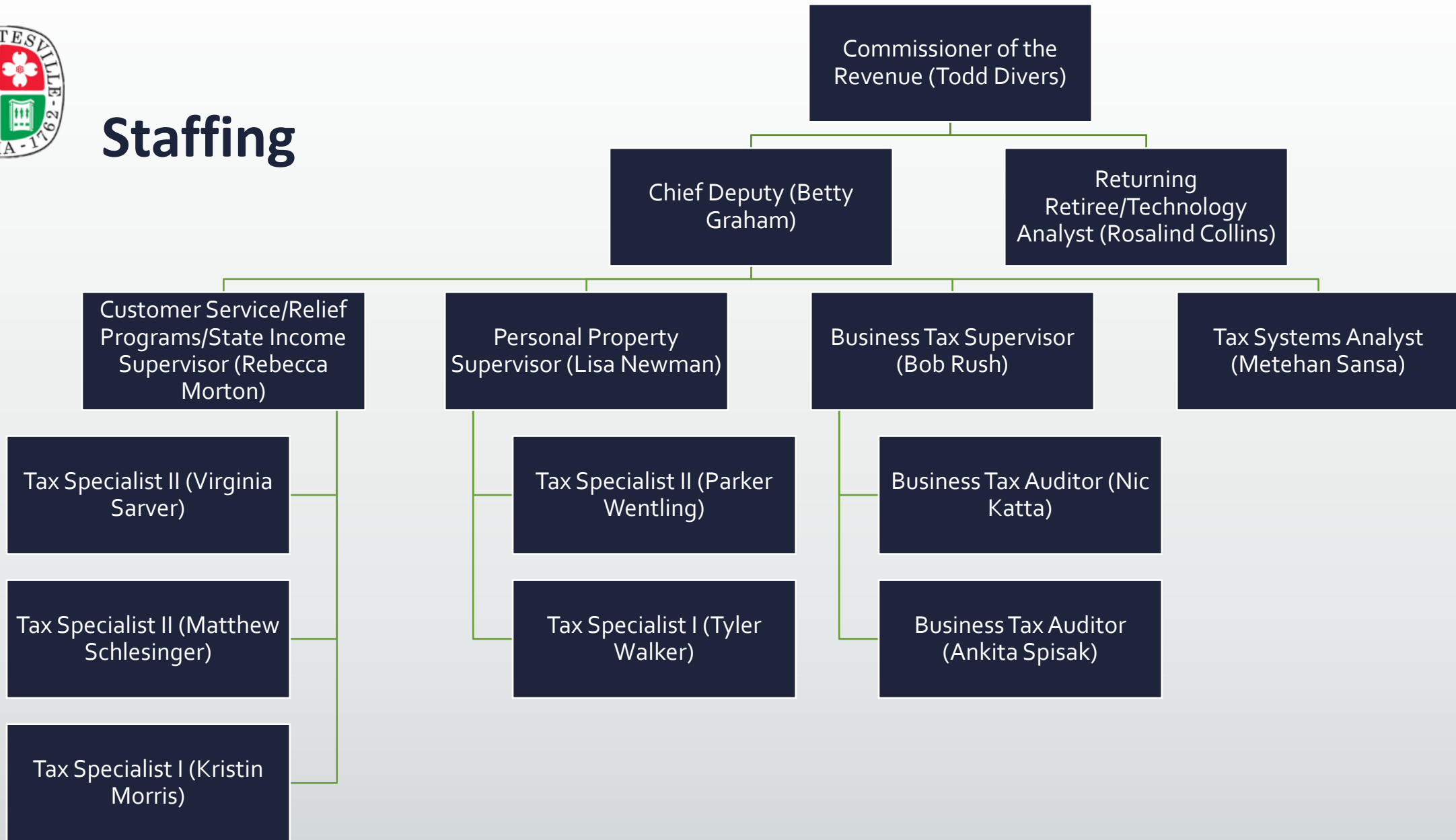
The Commissioner of the Revenue, an elected office, is responsible for the administration of several local taxes and three relief programs. The Commissioner's office also provides assistance in completing and filing Virginia income tax returns for all residents of the City.

The City receives reimbursement from the Commonwealth of Virginia for a portion of the Commissioner of the Revenue's budget.





Staffing





MISSION: To responsibly administer tax law

Products and Services

- Personal property and business tax assessment
- Administration of tax relief program
- Process Virginia state income tax
- Revenue forecast and analysis
- Customer service

Customers and Stakeholders

- People of Charlottesville
- Other government entities



INITIATIVES 2024-2027

- 1.1 Implement online tip line
- 1.2 Implement records management on physical and digital records
 - 1.2.1 Physical clean up from water damage
 - 1.2.2 Records manager compile plan for digital records
- 1.3 Organize and improve policy and process information (Sharepoint, Teams)
- 1.4 Continue to provide Comrev education to new staff
 - 1.4.1 Get new staff certified as Master Deputies
 - 1.4.2 Identify tech savvy staff to learn more about Laserfiche, RBS, Sharepoint, etc...
 - 1.4.3 Provide access to training in office on RBS, Laserfiche



INITIATIVES 2024-2027

2.1 As many customer service activities available self-service as possible

2.1.1 New item registration (for new vehicles and move-ins)

2.1.2 Exemption application

2.1.3 Tech Zone application?

2.1.4 Review use of disposal and address change forms

2.2 More community outreach about our services, including RE Relief/Grants

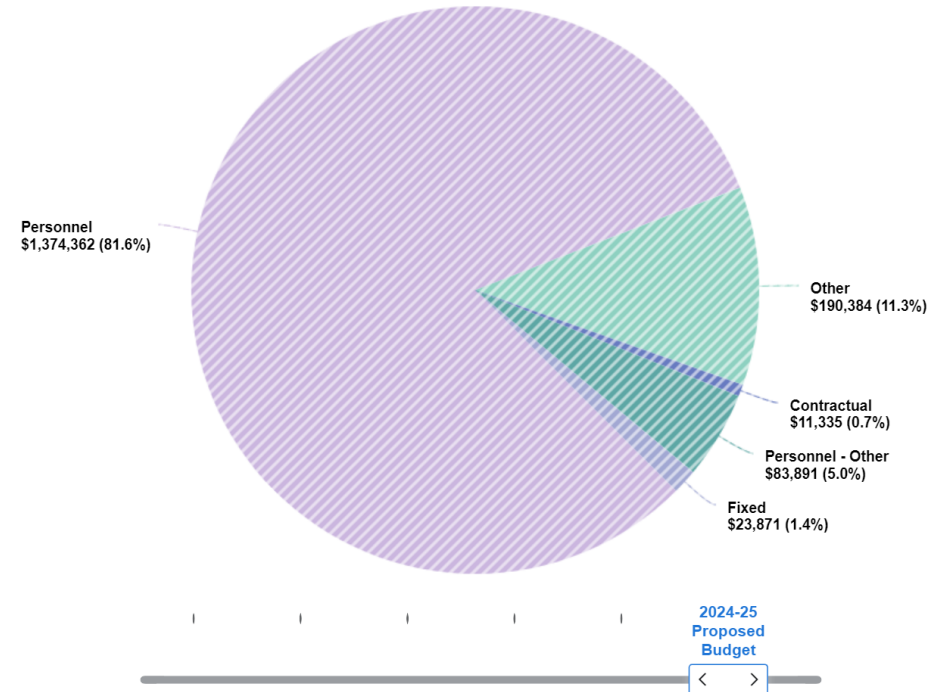


CHALLENGES

- Retirements – Several upcoming
- Software
 - Several vendors pushing for cloud-based services (pros and cons)
 - JD Power changing its business model (more co\$t to localities)
- General Assembly
 - Lots of turnover this year
 - We expect to be playing defense on a number of issues this year...cough...AirBnB.



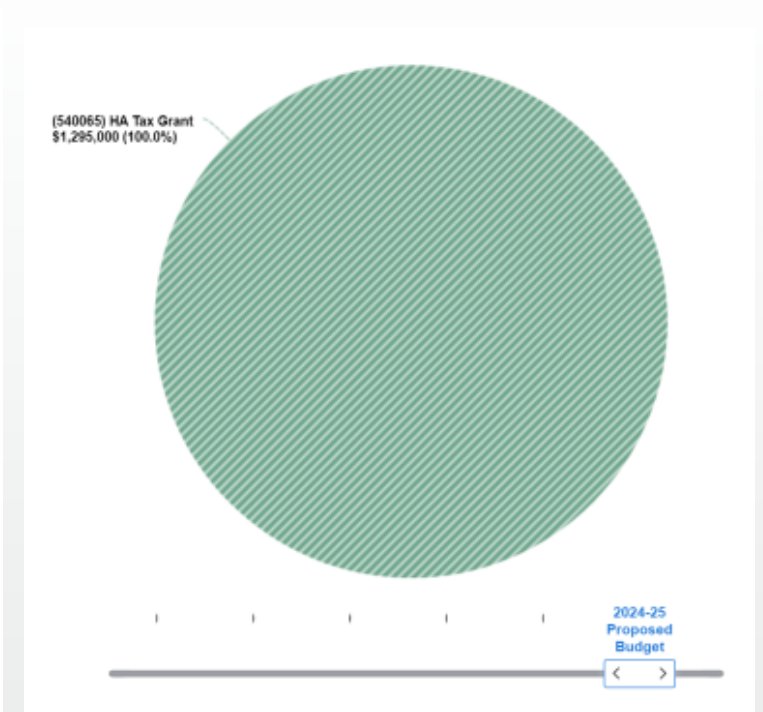
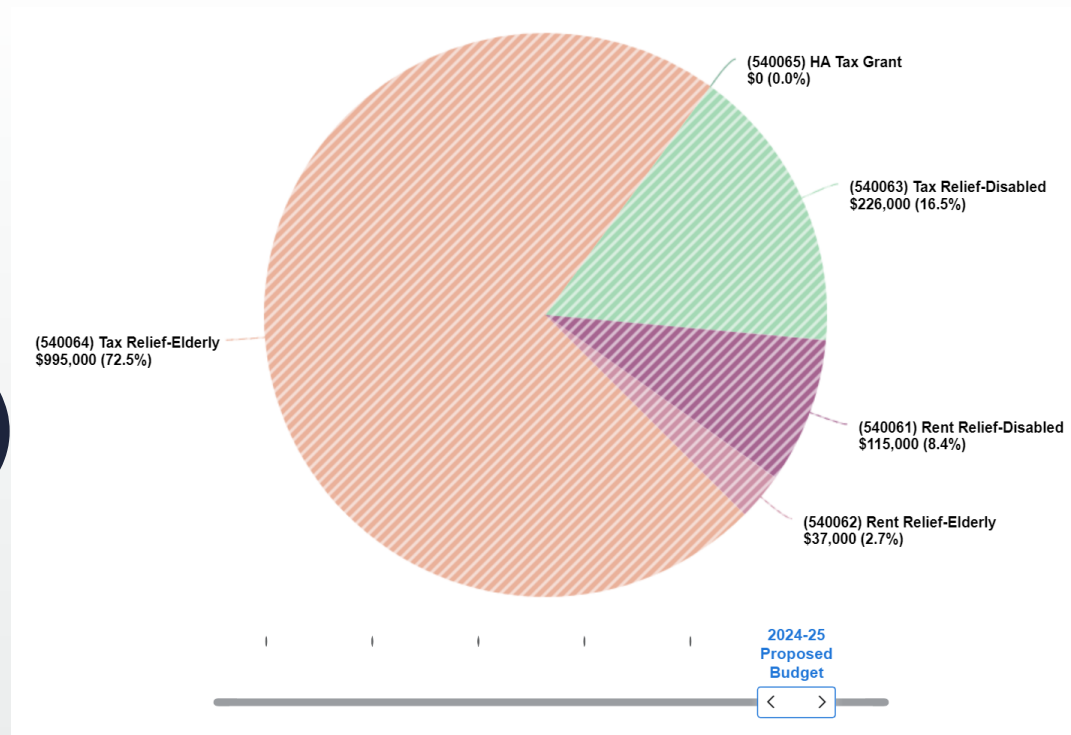
COR Office Budget



Expand All	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
▶ Personnel	\$ 1,170,686	\$ 1,185,080	\$ 1,084,314	\$ 1,281,048	\$ 1,292,971	\$ 1,374,362
▶ Other	73,232	70,294	57,208	98,558	97,745	190,384
▶ Contractual	75,186	78,987	86,665	75,012	107,290	11,335
▶ Personnel - Other	25,598	33,301	77,118	38,628	80,661	83,891
▶ Fixed	18,937	18,937	19,057	16,235	19,665	23,871
Total	\$ 1,363,639	\$ 1,386,598	\$ 1,324,362	\$ 1,509,481	\$ 1,598,332	\$ 1,683,843



COR Relief Budget(s)



	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
(540064) Tax Relief-Elderly	\$ 455,272	\$ 433,313	\$ 469,196	\$ 716,341	\$ 750,000	\$ 995,000
(540065) HA Tax Grant	1,144,124	848,199	924,986	19,149	20,000	0
(540063) Tax Relief-Disabled	121,105	207,078	221,626	216,665	290,000	226,000
(540061) Rent Relief-Disabled	163,053	179,950	162,529	123,206	190,000	115,000
(540062) Rent Relief-Elderly	13,206	32,370	27,500	34,102	35,000	37,000
Total	\$ 1,896,759	\$ 1,700,911	\$ 1,805,838	\$ 1,109,462	\$ 1,285,000	\$ 1,373,000

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
(540065) HA Tax Grant	\$ 0	\$ 0	\$ 0	\$ 1,314,000	\$ 1,360,000	\$ 1,295,000
Total	\$ 0	\$ 0	\$ 0	\$ 1,314,000	\$ 1,360,000	\$ 1,295,000



Elderly/Disabled Tax Relief 2024

Homeowners	Group	Last Name	Deadline
Renewing Homeowners who received Tax Relief in TY 2023	Group 1	Last Names Beginning A through G	Required to apply by April 1, 2024
	Group 2	Last Names Beginning H through P	Required to submit recertification form with our office by April 1, 2024
		Last Names Beginning Q through Z	
Homeowners who did not receive Tax Relief in the past or who purchased a home in the City of Charlottesville during TY 2023	Group 3		Required to apply by July 1, 2024

Combined AGI	Relief %
\$0 - \$36,990	100%
\$36,991 - \$49,320	80%
\$49,321 - \$55,485	60%
\$55,486 - \$61,650	40%



NEW REQUEST – Short-term Rental Compliance Software

- Share with NDS
- Several vendors offering a range of services (depending on level of service):
 - Address and owner identification;
 - Compliance monitoring;
 - Registration/permitting/licensing/taxation solutions;
 - Primary Residency verification;
 - Nuisance abatement hotline for noise, parking, trash issues;
 - Tax auditing assistance.
 - Estimating \$5,000 for setup; \$30,000 annually



RENTAL RELIEF PROGRAM UPDATE

- PROPOSAL - Rental Relief Program for Elderly/Disabled (Sec. 25-56 et seq of City Code):
 - Match the maximum income threshold to that of RETR and CHAP - so it will increase over time, just as it does for those programs;
 - Increase maximum rents from \$12,000 to \$15,000;
 - Increase maximum grant amount from \$1,500 to \$2000.
 - Minimal budget impact (\$10,000?)



Questions?

