County of Frederick

Paula A. Nofsinger
Director of Human Resources

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TO: Board of Supervisors

FROM: Paula Nofsinger, Director of Human Resources

DATE: July 18, 2014

SUBJECT: Human Resources Committee Report

The HR Committee met in the First Floor Conference Room at 107 North Kent Street on Friday, July 11th, 2014, at 8:00am. Committee members present were: Supervisor Robert Hess, Supervisor Chris Collins, Supervisor Robert Wells, Citizen Member Don Butler, Citizen Member Dorrie Greene, and Citizen Member Beth Lewin. Also present were: Assistant County Administrator Kris Tierney, Commissioner of the Revenue Ellen Murphy and DSS Representative Melody Williams.

***** Items Requiring Action*****

1. **Approval of the Employee of the Month Award.**
   The Committee recommends approval of Chief Deputy COR Jane Anderson as the Employee of the Month for July 2014.

*****Items Not Requiring Action*****

1. **Presentation by the Commissioner of the Revenue, Ellen Murphy.**
   At the request of the Committee, Ms. Murphy presented an overview of the objectives and responsibilities of the Commissioner of the Revenue's Office. The presentation also provided the Committee an understanding of her department's role, authority, projects, and topics of importance within her department. Presentation Attached.

There being no further business, the meeting was adjourned.

The next HR Committee meeting is scheduled for Friday, August 1st, 2014.

Respectfully Submitted,

Human Resources Committee

Robert Hess, Chairman
Robert Wells
Chris Collins
Don Butler
Dorrie Greene
Beth Lewin

By: Paula Nofsinger
Paula A. Nofsinger
Director of Human Resources

Dedication

Hardworking

Excellence

County of Frederick

Employee of the Month

July 2014

Jane R. Anderson

Professional

Richard C. Shickle
Chairman, Board of Supervisors

Employee of the Month Resolution

for:

Jane R. Anderson

WHEREAS, the Frederick County Board of Supervisors recognizes that the County's employees are a most important resource; and,

WHEREAS, on September 9, 1992, the Board of Supervisors approved a resolution which established the Employee of the Month award and candidates for the award may be nominated by any County employee; and,

WHEREAS, the Board of Supervisors selects one employee from those nominated, based on the merits of outstanding performance and productivity, positive job attitude and other noteworthy contributions to their department and to the County; and,

WHEREAS, Jane R. Anderson who serves the Commissioner of the Revenue's Office was nominated for Employee of the Month; and,

WHEREAS, Jane R. Anderson, Chief Deputy has saved the county money with providing an in-house reassessment accurately for many years in addition to assisting all the divisions within the Commissioner of the Revenue's Office in day to day operations. Jane is to be commended for her commitment to the Commissioner of the Revenue's Office; and,

NOW, THEREFORE BE IT RESOLVED, by the Frederick County Board of Supervisors this 13th day of August, 2014, that Jane R. Anderson is hereby recognized as the Frederick County Employee of the Month for July 2014; and,

BE IT FURTHER RESOLVED that the Board of Supervisors extends gratitude to Jane R. Anderson for her outstanding performance and dedicated service and wishes her continued success in future endeavors; and,

BE IT FURTHER RESOLVED, that Jane R. Anderson is hereby entitled to all of the rights and privileges associated with her award.

County of Frederick, VA
Board of Supervisors

____

Richard C. Shickle, Chairman

July EOM

County of Frederick
Employee of the Month
Nomination Form

Outstanding service can be demonstrated in many ways, but it always involves more than just good job performance. An employee can be outstanding for suggesting improvements that result in greater efficiency, improved service, or cost savings; for leadership in departmental activities, for the department's goals or for the goals of the county as a whole. Outstanding service includes job performance that clearly exceeds requirements.

The Board of Supervisors must discount generalities not supported by specific examples of activities which support the nomination. Remember, there is no way to know whether specifics are missing by accident or because they do not exist. If you believe an employee has made an outstanding contribution, give specific examples of what they have done.

Nominations are not judged on how well you write. However, they are judged on the facts presented.

Employee Name : JANE R ANDERSON   Department: Commissioner of the Revenue

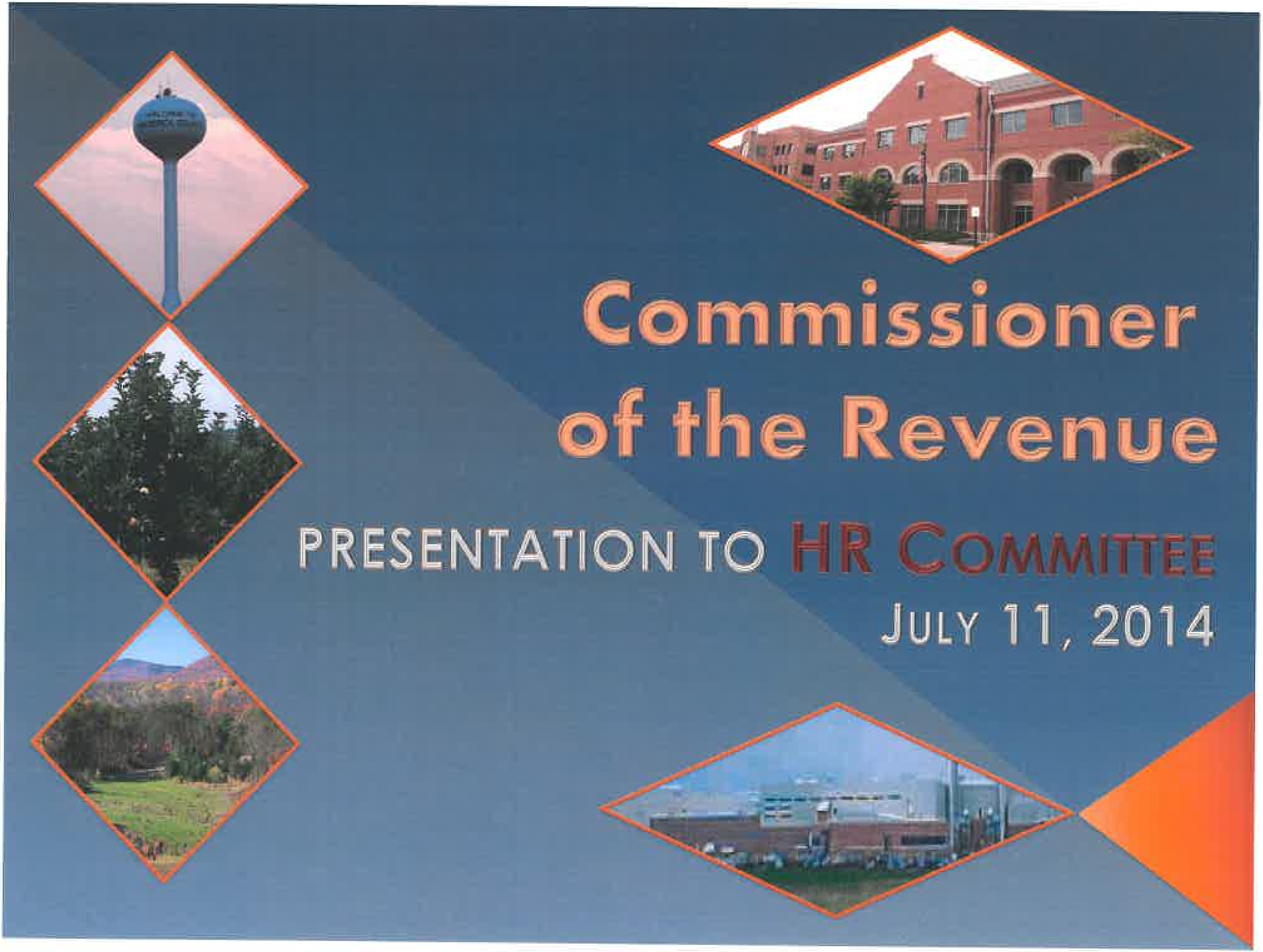
Nomination Submitted By: ELLEN E MURPHY   Department: Commissioner of the Revenue

Nominator's Signature: Ellen E Murphy Digitally signed by Ellen E Murphy DN: cn=Ellen E Murphy, o, ou, email=emurphy@co.frederick.va.us, c=US Date: 2014.06.10 15:23:11 -04'00'   Date: 06/10/2014

Reason for Nomination (please be specific, precise, and definite):

Jane Anderson is Chief Deputy of the Commissioner of the Revenue
Mrs. Anderson has been responsible for saving the county money and providing accurate assessments by doing in-house reassessing
Mrs. Anderson assists all divisions of the Commissioners office by: helping with running all annual books and supplements; assisting with DMV downloaded information; assisting with technical issues; and managing the real estate division not only for reassessment but for relief programs, updates, new construction, State Corporation Commissioner filings, and other duties.
Mrs. Anderson even served on the "Day of Caring" by working on a home contruction
Mrs. Anderson is always wiling to give her personal time for the county needs without hesitation!

HR Section: Received: 6/13/14   Emailed to HR Committee: ____________

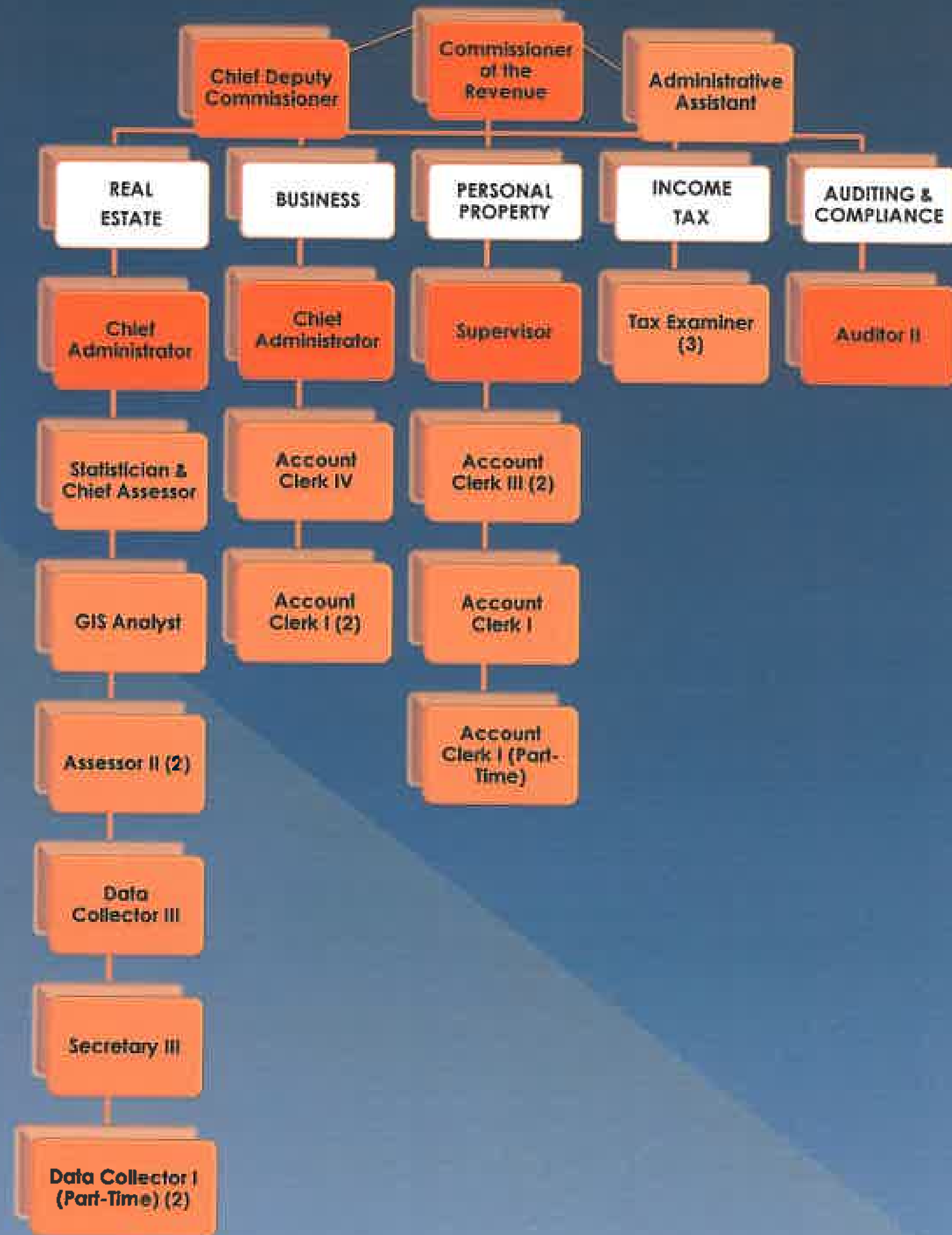

Commissioner
of the Revenue
PRESENTATION TO HR COMMITTEE
JULY 11, 2014

We apologize to the HR Committee for the length of this presentation but the office of the Commissioner of the Revenue is divided into Real Estate, Business, Personal Property, Auditing & Compliance, and Income Tax. Each Division has its own discrete responsibilities and basically functions as an individual Department.

ORGANIZATION BY JOBS

Actual no. of employees = 18 full-time including the Commissioner + 3 part-time

NOTE: The Chief Deputy Commissioner is also the Chief Administrator of the Real Estate Division. The Personal Property Supervisor, Auditor, and Account Clerk IV are also the Tax Examiners.



THE COMMISSIONER OF THE REVENUE

Duties & Responsibilities

- **All taxable property** → find, assess, value, apply BOS tax rates (fairly & equitably)
- **Staff** → train, manage, educate
- **Financial data** → examine economic trends, valuation guide changes, RE sales, other data
- **Legislation** → monitor, lobby for/against
- **Statistical reports** → compile for local, state & organizational use
- **Budget** → prepare for COR, assist with County revenue projection, analyze State, COR Compensation Board
- **State** → Help rewrite SLEAC manual, Assist Department of Taxation with locality issues

ADMINISTRATIVE ASSISTANT

Duties & Responsibilities

- **Typical administrative duties** → correspondence, memos, mail, phones, meetings, calendaring, supplies, machine repair, maintenance requests, etc.
- **Writing** → create, discuss & update COR website, forms, online programs & letters for mass mailing
- **Conferences/Seminars & Classes** → assist staff with registrations, textbooks, travel & reimbursements
- **Presentations/Handouts** → create for public & media (PowerPoint, brochures, display boards etc.)
- **Expenses** → track budget, pay vendors, collect receipts & reconcile monthly credit card statement
- **County Code** → work with County Attorney re: Code changes & legislative issue impacts
- **FOIA** → coordinate responses
- **Records** → manage records scanning, retention & destruction

ADMINISTRATION - 2013

ALL COR DIVISIONS

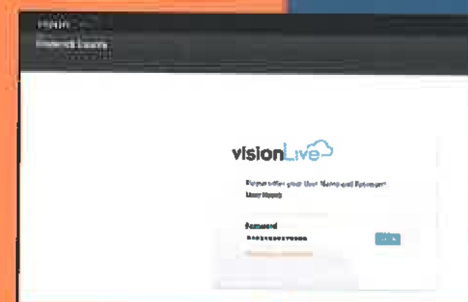
GENERAL RESPONSIBILITIES

- **Accounts/Records** → open, adjust, update & close
- **Assess** → all real property, manufacturers, processors, businesses & personal property
- **Programs, Forms, Methodologies** → develop new/streamline current to improve & save money
- **Files & Records** → maintain either in hard copy or by scanning
- **Codes of VA & FC, Other Laws & Regulations** → review & apply
- **County Attorney** → work with re: FC Code & Court cases
- **Deadlines** → meet all mandated due dates & deadlines
- **Customer Service** → provide the highest quality of courteous, efficient, timely & diligent service
- **Confidentiality** → follow COR policy and FOIA rules regarding the release or confidentiality of public records / information

ALL COR DIVISIONS

PROGRAM/SYSTEM KNOWLEDGE

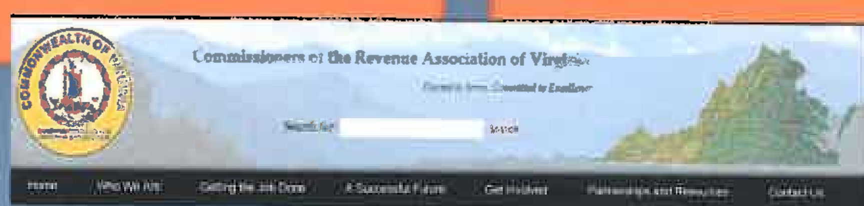
- Microsoft, Cisco, Internet Browsers
- AS400, BAI
- GIS, Pictometry, CAMRA, Autocad
- Cryptzone, Encryption
- VisionLive, Adobe Dreamweaver, Adobe Acrobat
- VA Court Records Mgmt System
- CIS (SCC's Clerk Information System)
- Works (Finance)
- DMV, GIF, COIN (Compensation Board)
- Laserfiche Weblink, Quick Fields
- MRIS, Web Query, Visual Web Ripper
- IRMS (VA Tax), IRS Code, VA Tax Code
- LIS (VA Legislative System)



COR & Staff are members of or attend the following organizations, associations, committees & meetings:

- BAI Users Group
- CAMRA Users Group
- VAMLIS
- CEA
- TDR
- Ag District Committee
- Farm Bureau
- Finance Committee
- Shen Model Land Use

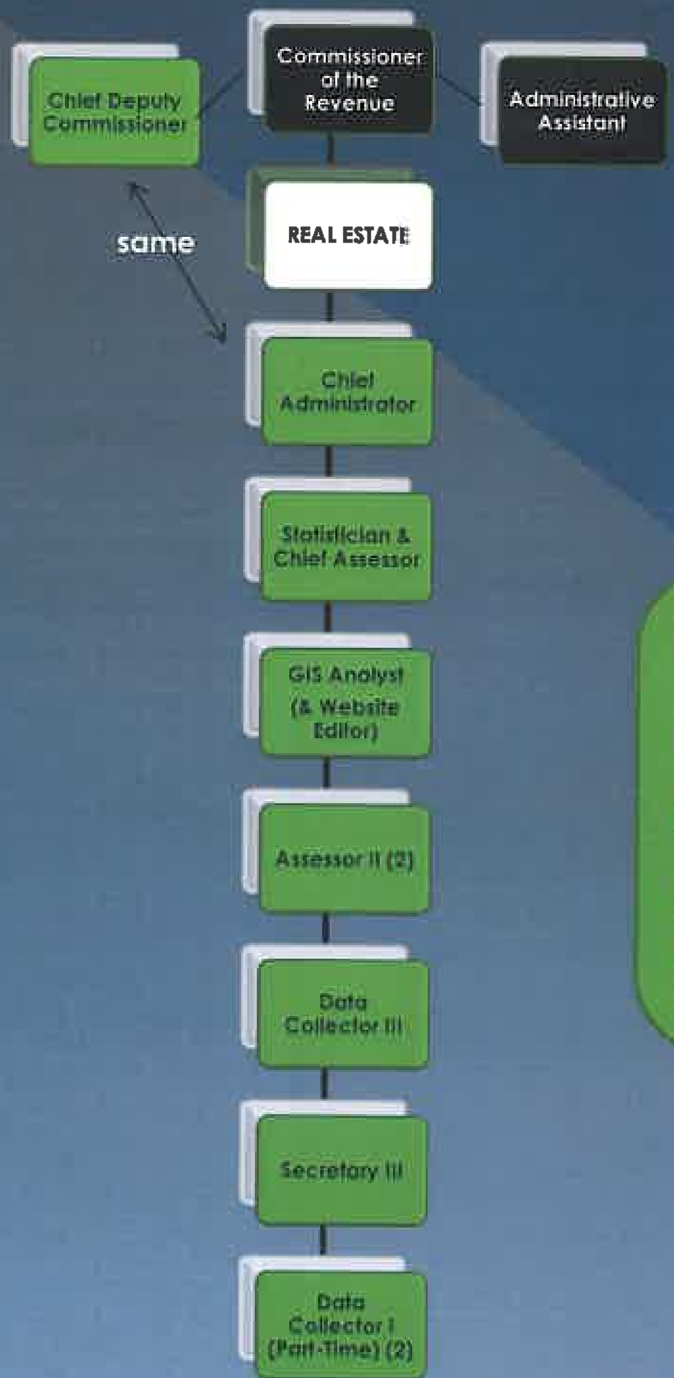
- CORVA
- West Central COR
- VALTA
- VALECO
- IAAO
- VAAO
- ITWG Committee
- Web Committee
- Fun Committee



COURSES, CLASSES, PRESENTATIONS & TRAINING (past year)

DPOR Workshop
Personal Property II (Advanced)
Laserfiche User Regional Training
CAMRA Users Seminar
Customer Service
Real Estate Appraisal
Tax Exemptions in VA
Lobbying 101
VA Tech Income Tax Seminar
Industrial Property Appraisal
Business Personal Property
Business PP – Pollution Control Equipment, Exemptions & Appeals
DMV Download Process
Records Mgmt Edition in Laserfiche
Short-Term Rental Tax
Roles & Responsibilities of COR I
FOIA Workshop
Accessing & Utilizing 2010 Census Data for GIS
Business One Stop

Food Trucks – That's How We Roll
Cost Analysis Valuation System (PP)
Military Bases & Business License
Statistical Analysis
Land Use
Move It Here/Move It There: Utilizing DMV Downloads
M&T vs. Business PP
Tales, Tips & Safety of Field Audits
Valuation of Manufactured Housing
Query I Training
Residential Modeling Concepts
Advanced Basic PP Auditing
Taxation of Business
Discovery Tool – Visual Web Ripper
Library of VA – Records Management
Arc GIS Desktop & Online Integration
Imagery/Lidar Data Mgmt & Use
Mobile GIS Data Collection w/ High Accuracy
VAAO Seminars

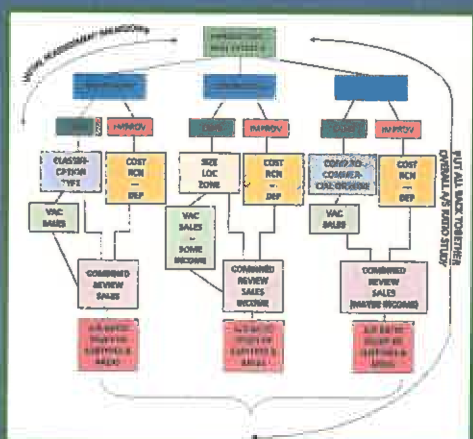


REAL ESTATE DIVISION

Responsible for taxation of all residential, agricultural, industrial & commercial real property in the County at 100% of fair market value (State verified)

ASSESSMENT

- Reassessment → conduct every 2 yrs
- Initial Assessment → ongoing for new construction & changes
- Records → update for deed changes, transfers, surveys & other owner adjustments
- Notice → sent to property owners via mass mailing

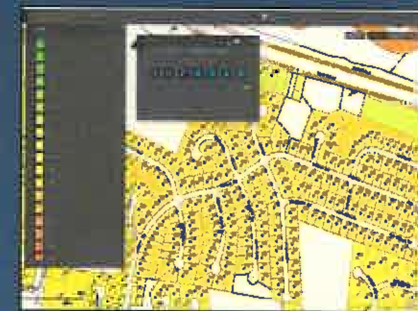


RATE & STATISTICS

- RE Statistics → use tools & models to generate, specifically for valuation calculations
- Comparables/Sales Ratio → view
- Cost/Values → analyze
- Calculations → 3 measures of value & choose
- Rate → set

MAPPING

- **Updates** → digitally make changes to County on parcels
- **Maps** → merge database & files to create (by completion, by value etc.)
- **Organize Assessors** → divide parcels to provide assessor with field work assignments/area maps
- **Public Inquiries** → respond to requests for printed maps, parcel information/rules



APPEALS

- **Applications** → review appeals
- **Assessor hearings** → schedule, hold & make determination
- **Board of Equalization (BOE) Hearings** → assist with second-level of hearings
- **BOE Changes** → implement any (increase or decrease)

FIELD WORK, DATA COLLECTION & RATIO STUDY

- **Inspect** → exterior of all structures & improvements (for condition, age, physical deterioration, additions & deletions etc.)
- **Photograph/Measure/Record** → size, type, construction quality, square foot, number of rooms , flood plain, power lines, road type, new data etc.
- **Notice** → leave hanger or send public a notice
- **Changes** → apply taxpayer changes after verified
- **Considerations** → planning program (*i.e.*, TDR, CEA)
- **Appraise/Value** → all real property

LAND USE

- **Tax deferral** → for land that is agricultural, horticultural, forestry, open space, or conservation easement
- **Verify** → land use qualifies
- **Rollback Taxes** → do when use changes to more intensive
- **Attend /Monitor** → Agricultural District meetings
- **Consider** → SLEAC values & rules and attend State meetings

TAX RELIEF PROGAMS

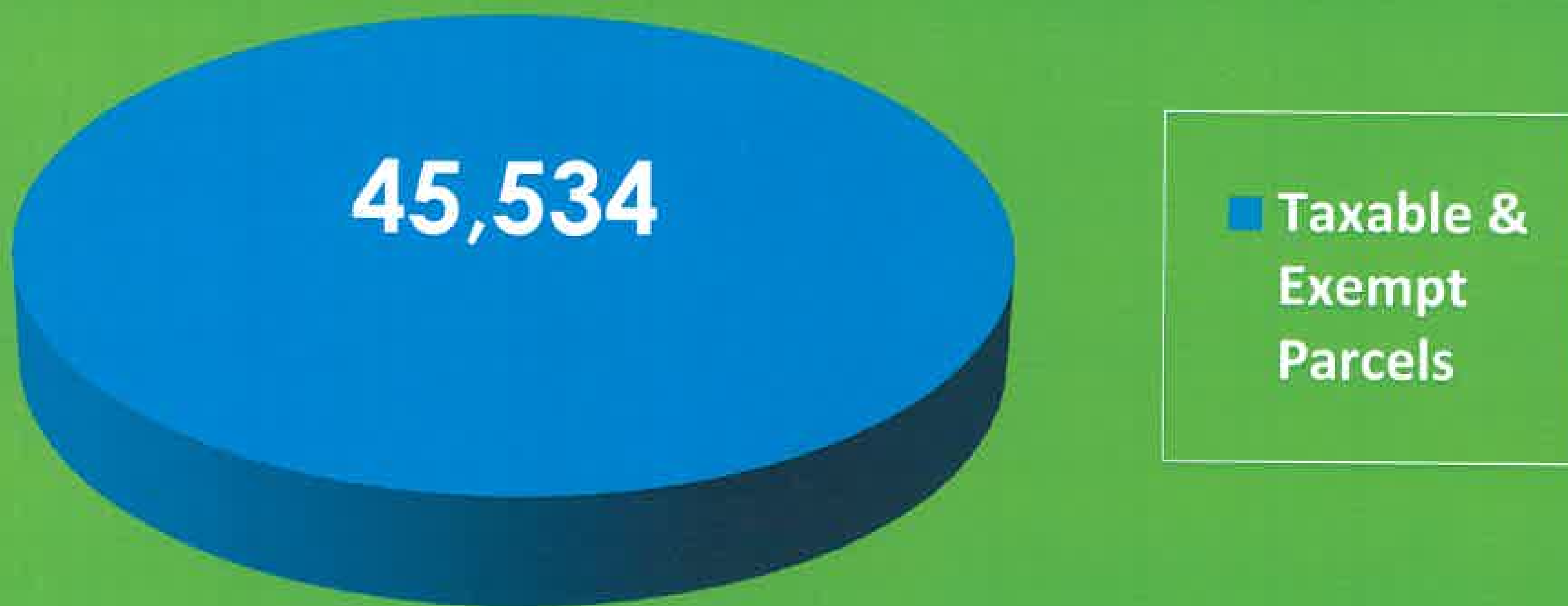
Administer tax relief programs for:

- Senior Citizens
- Disabled: Permanently & Totally
- Disabled Veterans: 100% Service Connected, Totally & Permanently (or Surviving Spouses)

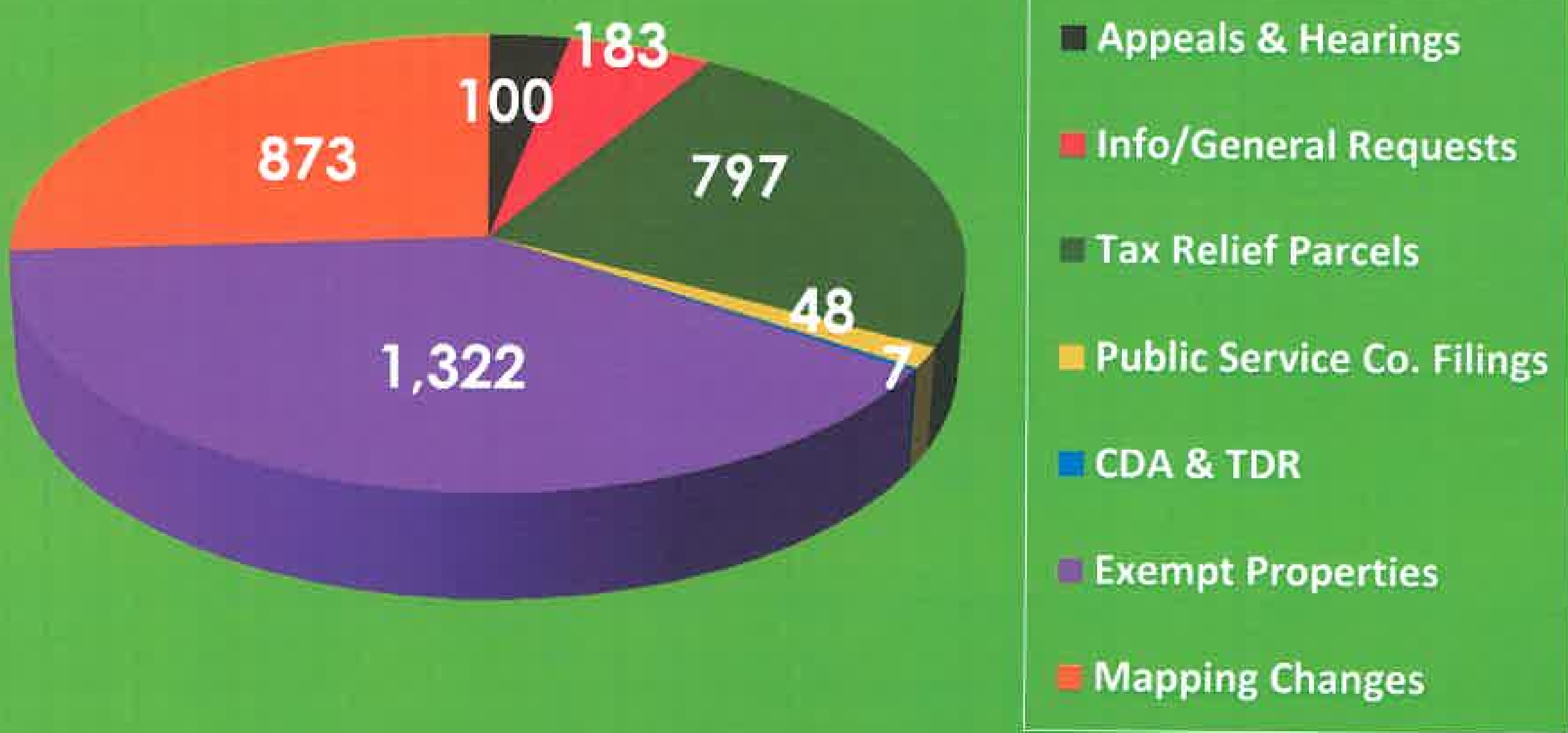
WEBSITE EDITOR

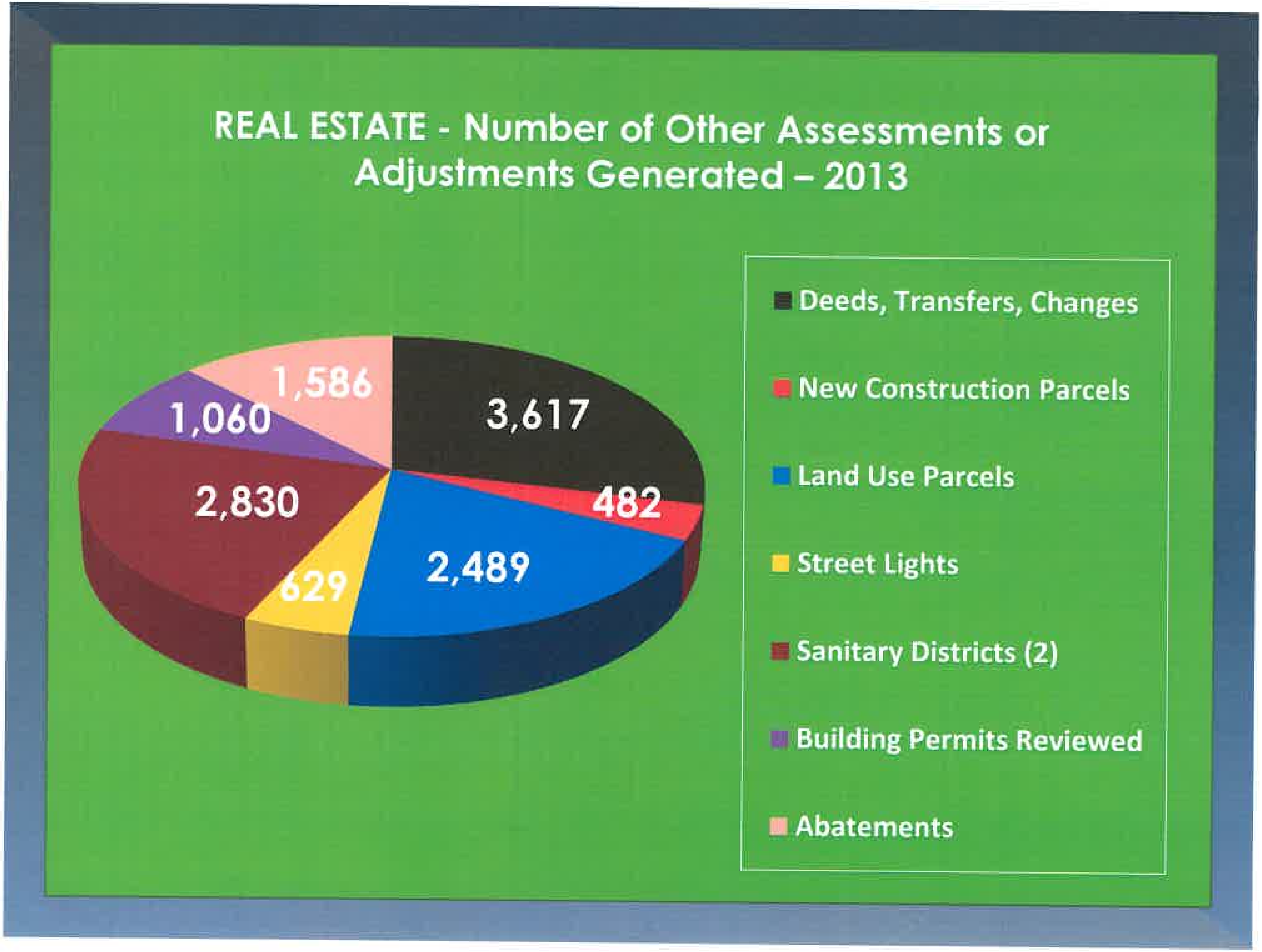
- Design/Update → COR's website to timely provide access to forms, documents, programs & information
- Compliance → follow County policies re: content, design, organization & technical aspects of pages/links and ensure secure & legally compliant
- Audience → ensure website is user friendly & easy to navigate

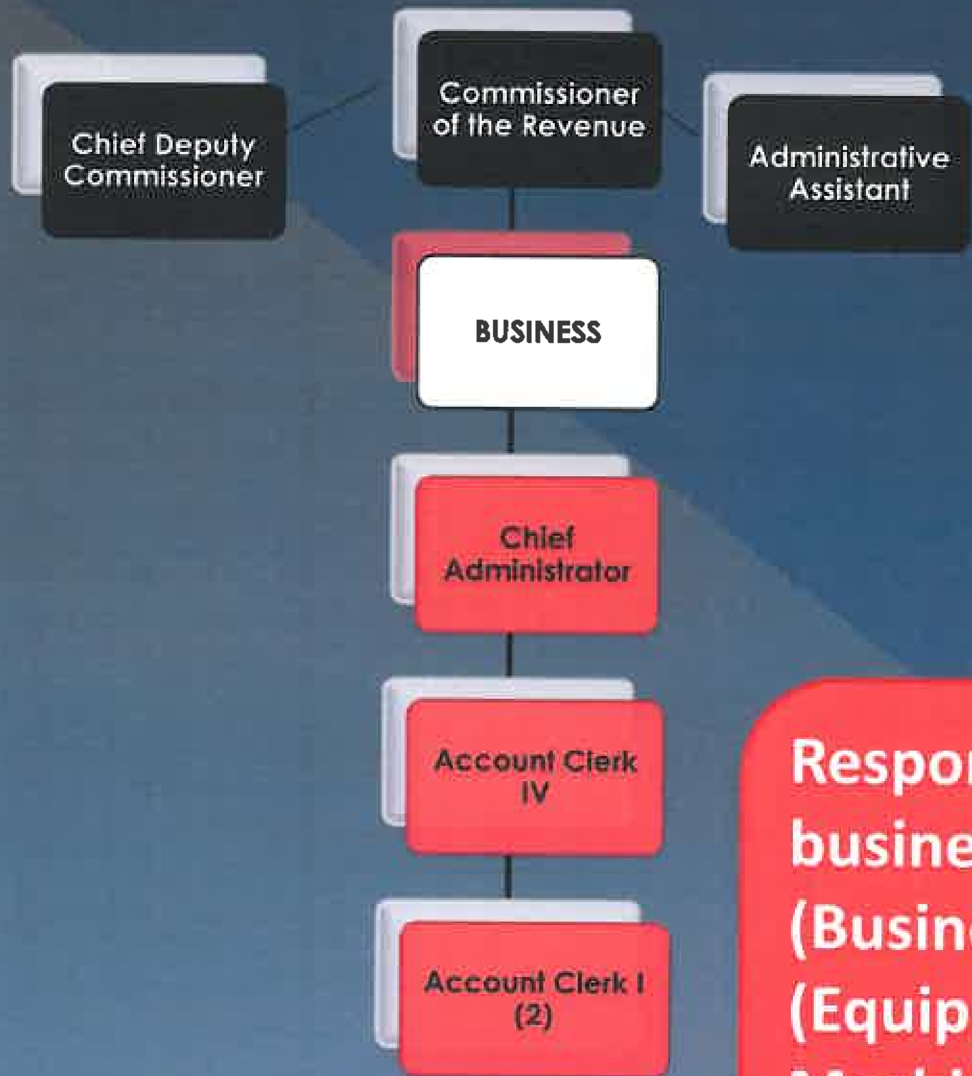
REAL ESTATE - Number of Parcels Assessed - 2013



REAL ESTATE - Number of Other Assessments or Adjustments Generated – 2013




REAL ESTATE - Number of Other Assessments or Adjustments Generated – 2013
3,617
482
2,489
629
2,830
1,060
1,586
Deeds, Transfers, Changes
New Construction Parcels
Land Use Parcels
Street Lights
Sanitary Districts (2)
Building Permits Reviewed
Abatements



BUSINESS DIVISION

Responsible for taxation of all business-related taxes: BPOL (Business License), BE / M&T (Equipment, Furnishings, Machinery & Tools), Short-Term Rental, Meals, Lodging & Utility

Business License

- **Educate** → potential & new business owners
- **Application** → explain multi-step process
- **Licenses** → issue new (ongoing) & renewed (annually)

Business Equipment, Furnishings, and Machinery &Tools

- **Annual BE Filings** → explain, review, analyze, calculate & process
- **Designation** → if manufacturing, business equipment, or processing
- **Property** → review & value equipment, furnishings & tools
- **Site visits** → conduct

Compliance

- **Discovery** → use multiple ways to determine non-compliant businesses
- **Comparison** → manipulate program to drop data into different modules to compare with AS400 info
- **Pursue** → non-filers via call, letter, notice, summons, desk audit
- **Work** → with Chief Auditor

Meals & Lodging

- Register → businesses (ongoing)
- Filings → process monthly
- Non-compliant → follow-up with non-filing accounts

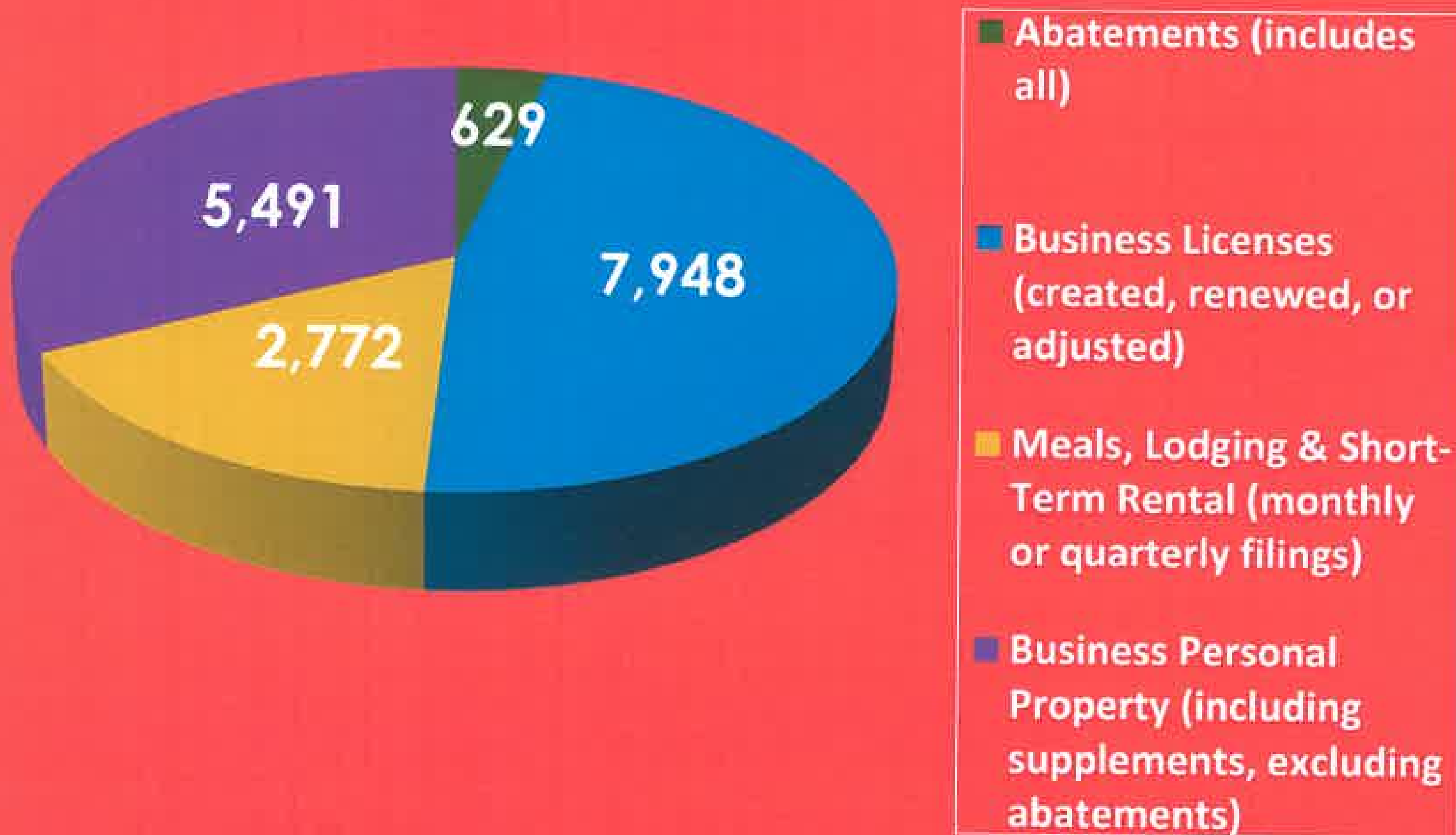
Short-Term Rental Business

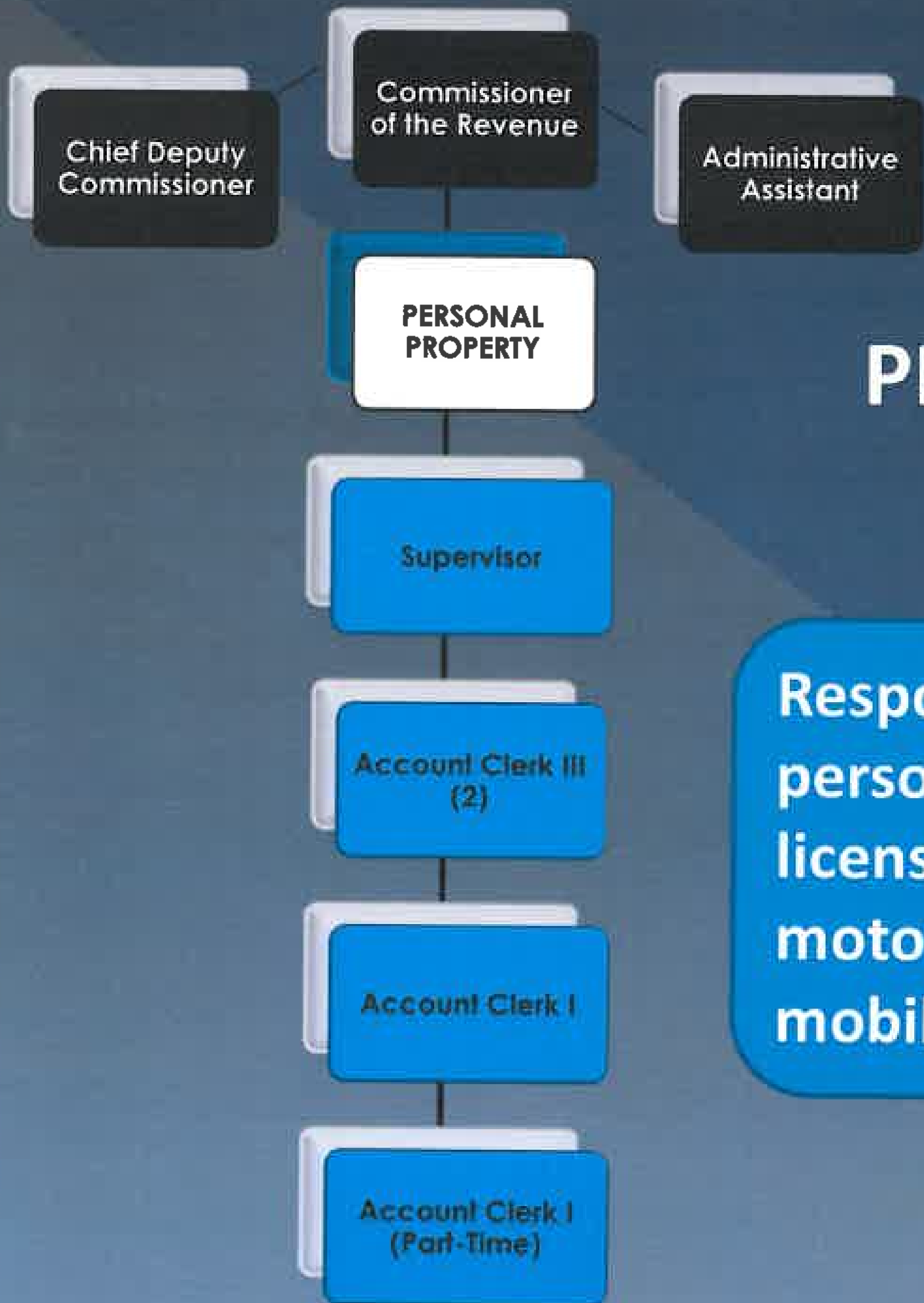
- Register → businesses (annually)
- Verify → qualification
- Filings → process quarterly

Utility Taxes

- Filings → process annual filings of businesses that provide a utility service in Frederick County separate from business license
- Payments → record tax payments & transmit to Treasurer

BUSINESS DIVISION - Number of Assessments or Adjustments Generated - 2013





PERSONAL PROPERTY DIVISION

Responsible for assessing all personal property for taxes & license fees: all-size cars & trucks, motorcycles, trailers, motor homes, mobile homes, airplanes & boats

ACCOUNT RECORDS

- **Records** → adjust to reflect owner purchase, sale, acquisition, disposal or transfer and pro-rate accordingly
- **Move-ins/Move-outs** → process based on owner info, DMV weekly reports, post office notices, other locality contacts
- **Comparison** → review and compare semi-annual & annual DMV reports of all vehicles

ASSESS & VALUE

- **PP Tax** → assess tax for all
- **License Fee** → assess for DMV-tagged, on-the-road & non-exempt vehicles
- **Manually Value** → current year & 1994/earlier vehicles, trailers, motorcycles & boats
- **Apportion** → calculate apportioned tax for interstate trucks & trailers and charge rate on those "for hire"

ADJUSTMENTS

- **Personal Property Tax Relief** → calculate & apply
- **Tax exempt** → Verify & record exempt PP for exempt organizations, service-members & qualifying fire/rescue volunteers
- **Adjustments** → value high mileage, classic, or other special conditions (increase or decrease)

BILLING

- **Accounts** → confirm, balance & post, including prorated abatements
- **Supplemental Bills** → issue for PP that is discovered, purchased, acquired, or moved in -- but not on record for normal bill cycle

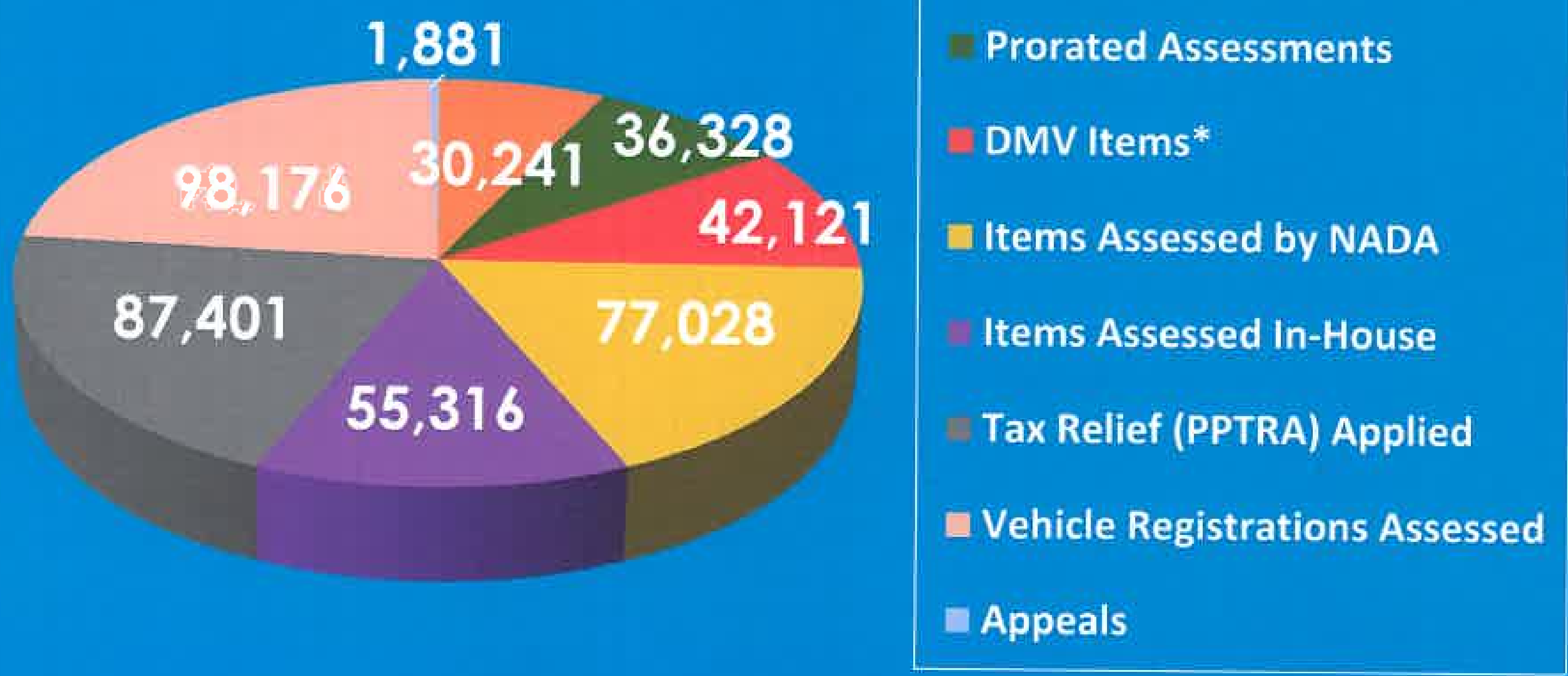
COMPLIANCE

- **Reports of Non-Compliance** → investigate inquiries (calls & letters) re: unlicensed, unregistered & out-of-state vehicles
- **Registration Lists** → compare to account records registration lists of airplanes from Winchester Regional Airport & of boats from VA Game & Inland Fisheries

APPEALS

- **Application for Review** → examine appeal & submitted documents
- **Valuations** → confirm pricing guide or percentage-of-cost valuations
- **Determination** → make a fair & equitable determination using arms-length cost, insurance & police reports, and photos

PERSONAL PROPERTY DIVISION - Number of Assessments or Adjustments Generated - 2013



(*Includes: adds, deletes, jurisdiction, address)

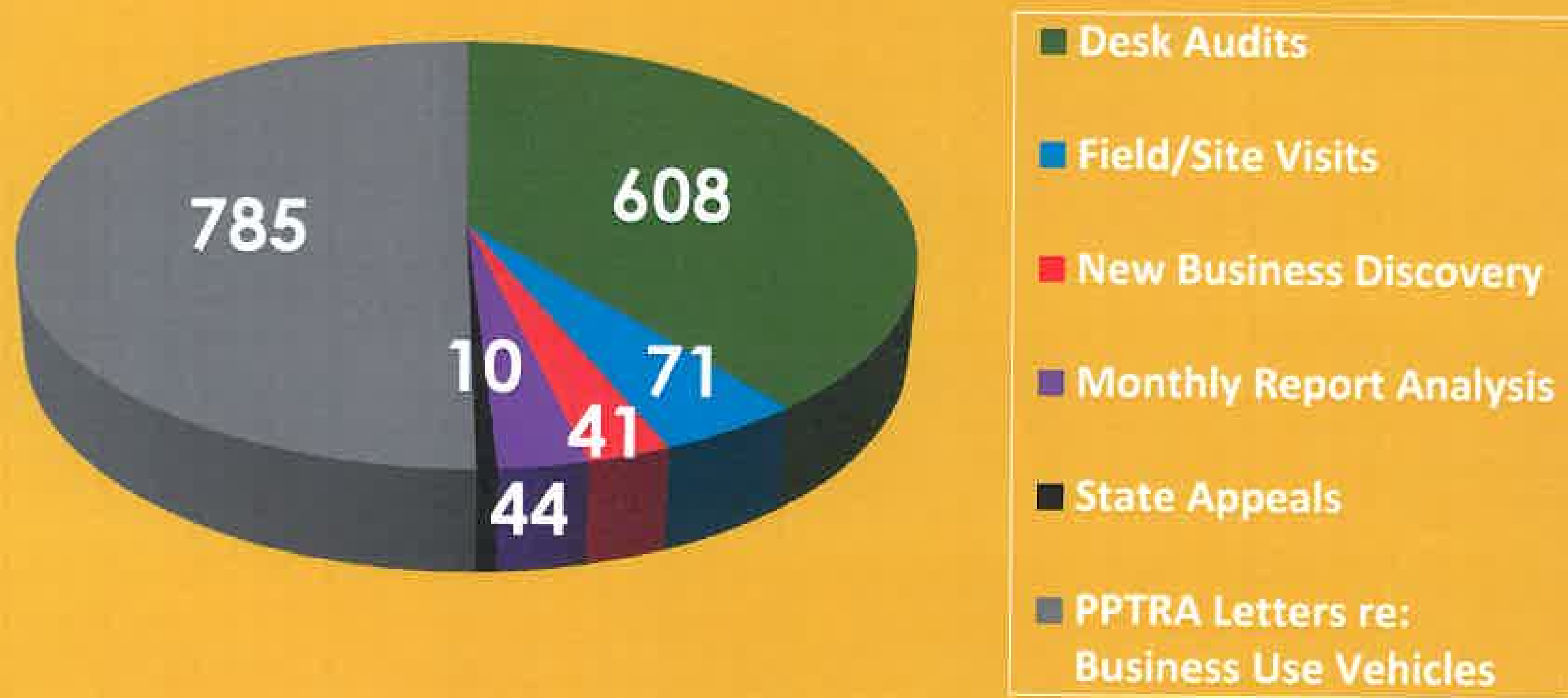
AUDITING & COMPLIANCE

Responsible for examination & verification of accounts, records & filings, including site inspections

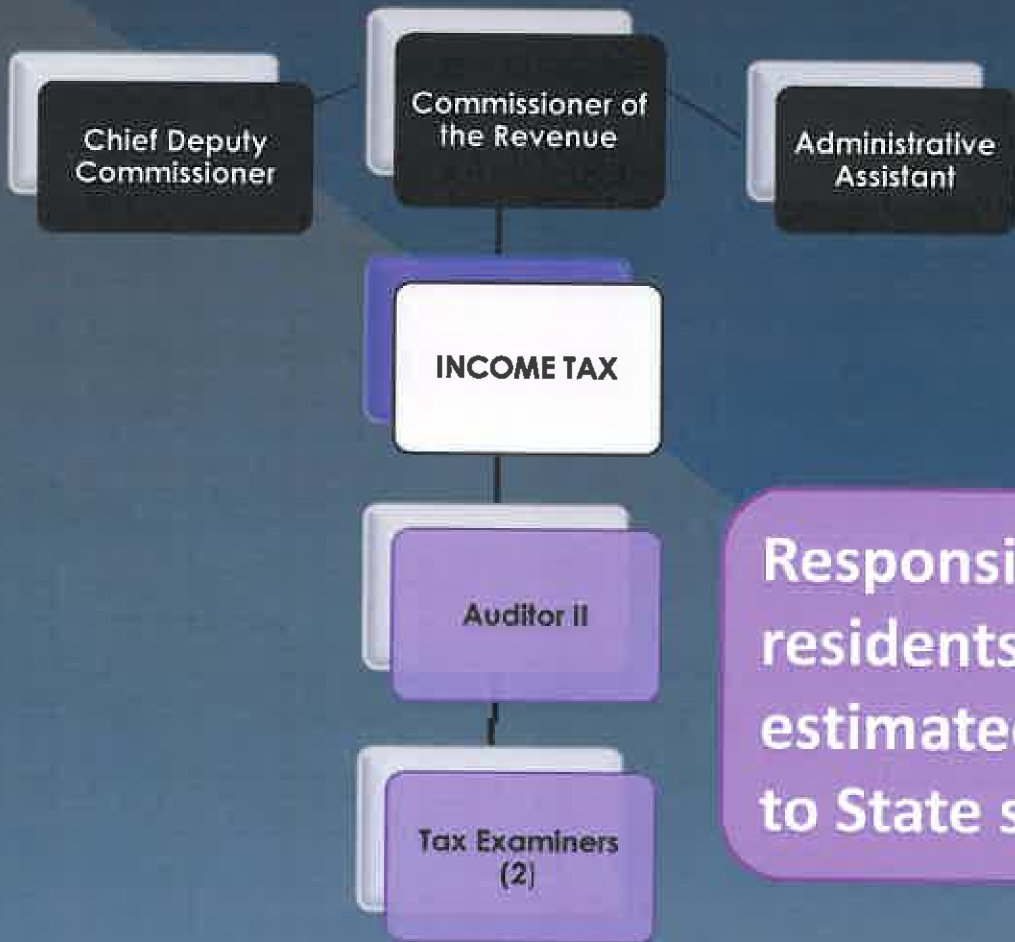
AUDITING & COMPLIANCE

- **Site visits** → conduct visits to businesses, manufacturers & processors
- **Audits** → perform desk audits of all tax programs & filings
- **Analysis** → analyze Dep't of Taxation monthly reports & compare against databases
- **Meetings** → meet with State agencies (*e.g.*, ABC), sales tax auditors & Dep't of Taxation
- **Contractors** → process lists of contractors, subcontractors, and 1099 employees
- **Annual Reporting** → review reporting of lessors & residents
- **Extensions** → process extension requests for filing Tangible Personal Property return
- **Appeals** → handle tax appeals, including by manufacturers and other businesses
- **Non-Compliance** → follow up on any report of potential non-compliance

AUDIT / COMPLIANCE - 2013



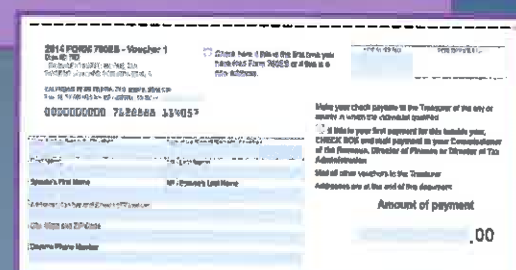
INCOME TAX



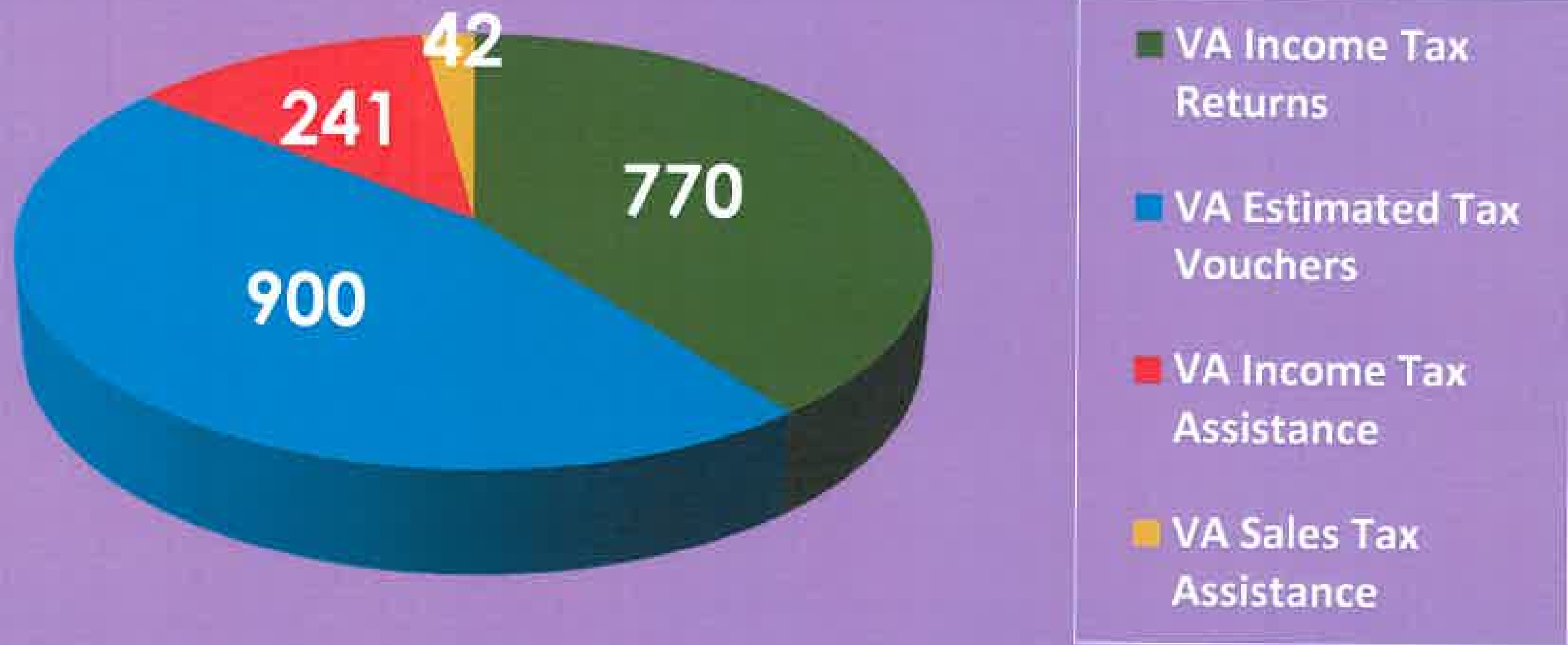
Responsible for assisting County residents with VA income tax & estimated payments, and posting to State system (IRMS)

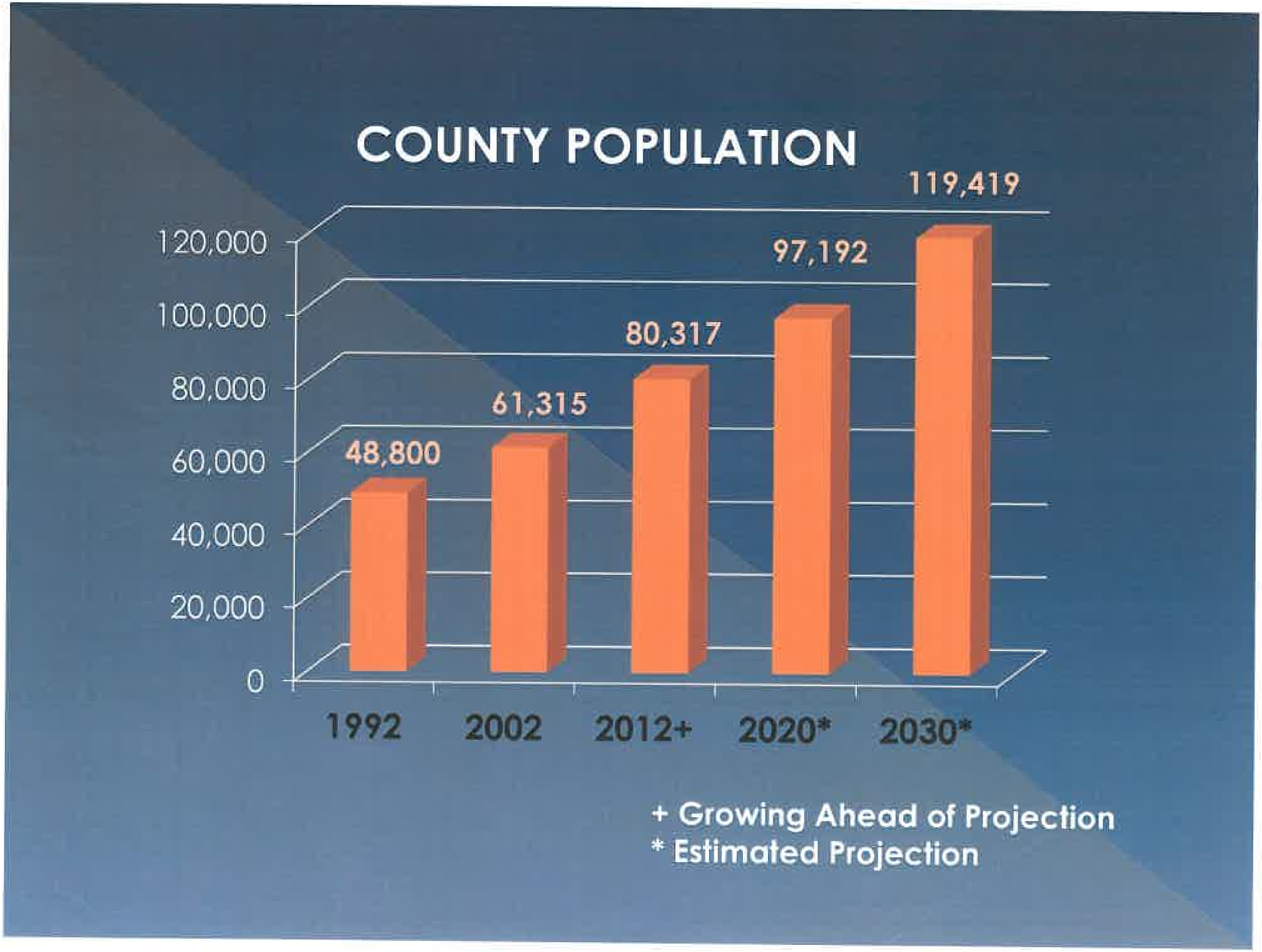
INCOME TAX

- **VA State Income Tax** → provide forms, assistance, and tax return preparation for Frederick County residents
- **Tax Returns** → review each tax return mailed to COR and forward to the Department of Taxation
- **VA Estimated Tax** → process initial payment made with the first voucher
- **VA Sales Tax** → assist with registration and forms
- **Payments** → transmit all monies to Treasurer



INCOME TAX - 2013





COUNTY POPULATION
120,000
100,000
80,000
60,000
40,000
20,000
0
48,800
61,315
80,317
97,192
119,419
1992
2002
2012+
2020*
2030*
+ Growing Ahead of Projection
* Estimated Projection

CHALLENGES FOR COR

Public Perception: We are a taxing entity with the nature of our work being service to the public. However, there is somewhat of a pre-disposition not to like us. Budgets and taxation are often not understood. And even though services provided to the taxpayers cost money (tax dollars), they frequently are not sympathetic regarding assessment for taxation and billing procedures. It takes a certain type of employee who can present a sometimes unfriendly public with efficient and courteous service while providing a thorough and equitable assessment of all taxable revenue within our domain.

CHALLENGES FOR COR

Staffing Needs:

Real Estate – New construction building permits have greatly risen in the County recently. Reassessment for 2015 is well underway. While most localities who do in-house reassessment have one staff for reassessment and a separate staff to carry out the day-to-day real estate work (*e.g.*, land use, tax relief, deed transfers, public inquiries, and new construction), we do it ALL simultaneously and save our taxpayers money. The staff/parcel ratio suggested by the IAAO, and what most other localities follow, is generally 1 assessor to 3500 parcels during a reassessment cycle. Currently, our ratio is 1 assessor to 12,500 parcels, with the help of 2 part-time data collectors in the field. Thus, RE is challenged by an increase in workload with no parallel increase in staff.

Other County Departments – Other Departments being short-handed also creates a challenge for the Commissioner's office. For instance, we have several programming projects pending that require either changes to existing online programs or the creation of new ones (*e.g.*, PP Change of Address, PP Add/Remove Vehicle Registration, BE Annual Filing, Compliance Modules to send mass mailings to specific categories of accounts or to check accounts with an EIN rather than SSN). Once completed, they would result in (1) improving the processes for citizens, and (2) certain programs being automated versus done manually by staff, thus freeing time to pursue other work (*e.g.*, discovery).

CHALLENGES (continued)

Education: While determining the best method may be a challenge in itself, we would like to educate the citizens of Frederick County as follows:

- The public is confused when it comes to understanding the difference between the duties of the Commissioner of the Revenue versus those of the Treasurer's office. Especially during the two annual billing seasons, Personal Property staff spend an inordinate amount of time answering calls that only result in getting transferred to the Treasurer (billing, due date, late fees, payment options, DMV stops, Treasurer online program, etc.).

- Also, business staff spend extra time providing information to County citizens that actually goes beyond the scope of their job – for example, explaining to potential business owners the requirements of owning a business including the options available to even set up a business (*i.e.*, sole proprietor, partnership, LLC, corporation) – explaining to current business owners the requirements of compliance – or directing residents to the proper entity for help who have called COR, for example, about having hired a contractor that subsequently walked off the job.

- Real estate staff would like to be able to meet in communities to speak with taxpayers about reassessment (the process, the results etc.) PRIOR to their receipt of the Notice of Reassessment.

CHALLENGES FOR COR

The Future: **As the population increases (projected to be 97,192 by the year 2020), EVERY division in the Commissioner's office is impacted as it affects real estate, industry, business, personal property, auditing, compliance, and income tax. As workloads increase, additional staff and additional space will be needed in order for COR to meet mandated deadlines (*e.g.*, closing the books for billing, performing reassessment, processing renewed business licenses, conducting site visits, etc.) while efficiently and effectively serving the citizens of the County.**


THANK YOU
to the
HR COMMITTEE
from the
Commissioner
of the Revenue
SHENANDOAH APPLE BLOSSOM FESTIVAL