

Treasurer & Commissioner of the Revenue Processes

Candice Kelley, Treasurer

Sarah Webb, Commissioner of the Revenue

February 20, 2024

Duties of the Treasurer

- Produce and issue all County tax bills
- Process all tax payments
- Process all County utility bill payments
- Review and account for all County revenue
- Administer dog licenses (State Code)

Duties of the Treasurer (cont.)

- Collect delinquent taxes
- Oversee County investments
- Issue all disbursements (including payroll)
- Reconcile bank accounts
- Submit unclaimed property to the state

Duties of the Commissioner of the Revenue

- Assess Personal Property Taxes
- Assess and administer business taxes
 - Business License Tax, Meals Tax, Transient Occupancy Tax, Short Term Rental Tax, Business Tangible Property Tax, Machinery & Tools Tax, Bank Franchise Tax, and Cigarette Tax
- Maintain a record of real estate assessment values

Duties of the Commissioner of the Revenue (cont.)

- Taxpayer services
 - Assist citizens with all local taxes
 - Process state income tax returns
 - Process first state estimated tax returns
 - Administer Veteran Exemption Programs
 - Real Estate and Personal Property (\$3.6m per year)

Duties of the Commissioner of the Revenue (cont.)

- Administer Elderly and Disabled Tax Relief (\$380,000 per year)
- Administer Military Exemption Program for Personal Property Taxes

Tax Cycle

- County Administrator proposes a budget for Board of Supervisors review
- Board of Supervisors approves the budget that will set tax rates
- Planned adoption at the 1st May meeting
- Commissioner of the Revenue enters tax rates once adopted and produces tax books using assessments issued for property in York County

Tax Cycle (cont.)

- Personal Property and Business Tangible Property is assessed by the Commissioner of the Revenue
- Real Estate is assessed by the York County Real Estate Assessor
- Public Service property is assessed by the Virginia State Corporation Commission

Tax Cycle (cont.)

- Treasurer has to reconcile taxes against the tax books and produce bills for semi-annual taxes including Personal Property, Business Tangible Property, Real Estate, and Public Service
- Bill files are sent to vendor for printing and mailing of bills
- 2024 is the first year on a new software system for these processes

Significance of Budget Deadline

- Allows for sufficient processing time for both offices as well as print vendor
- Bills sent out earlier, allow citizens to have a larger window for tax payments (planning and remitting)
- Allows for unexpected delays
- The expectation is to have the bills at least 30 days in advance of the due date

Significance of Budget Deadline (cont.)

- 30 days is required for compliance with Treasurers' Association standards and is a required criteria for office accreditation
- Office accreditation and staff certification are tied to State Compensation Board Funding for the Treasurer's Office
- Timeliness is essential for accurate tax revenue recognition



Questions?

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