2005 Session

Budget Bill - HB1500 (Chapter 951)

Compensation Board

Item 70

	First Year - FY2005	Second Year - FY2006
Tax Value Assistance to Localities (73400)	**$16,160,606**	**$16,275,312**
~~Financial Assistance for Local Commissioners of Revenue (73402)~~ Financial Assistance to Local Commissioners of the Revenue for Tax Value Certification (73402)	$7,485,578	$7,485,578
Financial Assistance for Operations of Local Commissioners of Revenue (73408)	$8,453,783	~~$8,565,563~~ *$7,240,547*
Financial Assistance for State Tax Services by Commissioners of Revenue (73409)	$221,245	~~$224,171~~ *$1,549,187*
Fund Sources:		
General	$16,160,606	$16,275,312

Authority: Title 15.2, Chapter 16, Article 6.1, Code of Virginia.

A. The annual salaries of county or city commissioners of the revenue shall be as hereinafter prescribed, except as otherwise provided in § 15.2-1636.12, Code of Virginia.

MsoNormal	**July 1, 2004**	**December 1, 2004**	**December 1, 2005**
MsoNormal	**to**	**to**	**to**
MsoNormal	**November 30, 2004**	**November 30, 2005**	**June 30, 2006**
MsoNormal			
Less than 10,000	$50,165	$51,670	~~$51,670~~ *$53,943*
10,000-19,999	$55,741	$57,413	~~$57,413~~ *$59,939*
20,000-39,999	$61,934	$63,792	~~$63,792~~ *$66,599*
40,000-69,999	$68,814	$70,878	~~$70,878~~ *$73,997*

70,000-99,999	$76,461	$78,755	~~$78,755~~ *$82,220*
100,000-174,999	$84,955	$87,504	~~$87,504~~ *$91,354*
175,000 to 249,999	$89,428	$92,111	~~$92,111~~ *$94,164*
250,000 and above	$101,622	$104,671	~~$104,671~~ *$109,277*

B. There is hereby reappropriated the unexpended balance remaining in this program on June 30, 2004, and June 30, 2005.

C .1. Out of the amounts included in this Item is $84,272 the first year and $198,978 the second year from the general fund for the Compensation Board to establish a Commissioners' Career Development Program. The Compensation Board shall adopt minimum criteria for the Commissioners of the Revenue Career Development Program by August 1, 2004. The minimum criteria shall include initial and continuing education requirements for the Commissioners of the Revenue and Deputy Commissioners of the Revenue; specify the base duties, state income tax duties, and real estate services performed by Commissioners of the Revenue to be considered as part of the Career Development Program; and the adoption of certain Standards of Accountability to be attained by the Commissioners of the Revenue with respect to how the Commissioners' offices are managed and operated. The Compensation Board shall submit the minimum criteria for Commissioners of the Revenue Career Development Program to the Governor and the Chairmen of the House Appropriations and Senate Finance Committees no later than August 15, 2004.

2. Following receipt of the Commissioner's certification that the minimum requirements of the Commissioners of the Revenue Career Development Program have been met, and provided that such certification is received by the Compensation Board on or before November 1, 2004, the Compensation Board shall increase the annual salary shown in Paragraph A of this item by the amount shown herein for a 12-month period effective December 1, 2004. Subsequent certifications shall be submitted by Commissioners of the Revenue as part of their annual budget request to the Compensation Board on February 1 of each year, with the salary increase becoming effective on the following December 1st for a 12-month period. The salary supplement shall be based upon the levels of service offered by the Commissioner of the Revenue for his/her locality and shall be in accordance with the following schedule:

a. 4.7 percent increase for all Commissioners of the Revenue who certify their compliance with the established minimum criteria for the Commissioners of the Revenue Career Development Program;

b. 2.3 percent additional increase for all Commissioners of the Revenue who certify their compliance with the established minimum criteria for the Commissioners of the Revenue Career Development Program and provide State Income Tax or Real Estate services as described in the minimum criteria for the Commissioners of the Revenue Career Development Program; and

c. 2.3 percent additional increase for all Commissioners of the Revenue who certify their compliance with the established minimum criteria for the Commissioners of the Revenue Career Development Program and provide State Income Tax and Real Estate services, as described in the minimum criteria for the Commissioners of the Revenue Career Development Program.

D.1. Out of the amounts in this item shall be provided $20,273 in the first year and $52,571 in the second year from the general fund for the Compensation Board to implement a Deputy Commissioners' Career Development Program. The Compensation Board shall adopt minimum criteria for the Deputy Commissioners' Career Development Program by July 15, 2004. The minimum criteria shall include initial and continuing education requirements for the Deputy Commissioners of the Revenue; specify the base duties, state income tax duties, and real estate services performed by Commissioners' offices to be considered as part of the Career Development Program; and the adoption of certain Standards of Accountability to be attained by the Deputy Commissioners of the Revenue. The Compensation Board shall submit the minimum criteria for Deputy Commissioners' Career Development Program to the Governor and the Chairmen of the House Appropriations and Senate Finance Committees no later than August 15, 2004.

2. For each Deputy Commissioner selected by the Commissioner of the Revenue for participation in the Deputy Commissioners' Career Development Program, the Compensation Board shall increase the annual salary established for that position by 9.3 percent effective December 1, following receipt of the Commissioner of the Revenue's certification that the minimum requirements of the Deputy Commissioners' Career Development Program have been met, and provided that such certification is submitted by the Commissioner of the Revenue as part of the annual budget request to the Compensation Board on February 1st of each year. The first period for Commissioners of the Revenue to make this certification and select deputy commissioners for participation in the Deputy Commissioners' Career Development Program will be on the budget request submitted to the Compensation Board on or before February 1, 2005, for a salary increase effective date of December 1, 2005. Subsequent new certifications and selections for participation shall occur each year as a part of the annual budget request submission on or before February 1st of each year, for an effective date of salary increase of the following December 1st.