

## DELINQUENT TAX

### Program Description

The Delinquent Tax Department collects delinquent taxes and special taxes on real estate, mobile homes, watercraft, South Carolina Department of Revenue assessed charges, and other personal property by notice, seizure and/or sale of taxable property; processes refunds due to abatements by the Assessor and Auditor; and, processes bankruptcy claims.

### Program and Services

- Work to improve the collection or clearance rate on all real and personal property taxes with new emphasis on watercraft, mobile homes and business property taxes.
- Continue to enhance the computer accounting and reporting systems and ensure stronger internal controls.

### Significant Changes

Personnel costs reflect a 4% compensation adjustment, higher health care and workers compensation premiums. In prior years, the Director's position was shared with the Treasurer, and it is now funded 100% in this department. Notice posting prior to the annual tax sale will be performed by a contracted service in FY 2007 reducing overtime costs incurred by other County department staff.

PERSONNEL INFORMATION				
		FY2005 ACTUAL	FY2006 BUDGET	FY2007 BUDGET
POSITION TITLES	GRADES	NUMBER OF POSITIONS		
Account Clerk	12	1	1	
Senior Account Clerk	14	3	3	3
Accounting Technician	16	1	1	
Code Enforcement Officer	19	1	1	1
Tax Collector	26	1	1	1
Paralegal				1
Senior Administrative Assistant	20			1
<b>TOTAL</b>		<b>7</b>	<b>7</b>	<b>7</b>

DELINQUENT TAX							
Account		FY 2005		Budget	Budget	FY07 vs FY06	%
No	Description	Actual	Budget	FY 2006	FY2007	Change	Change
<b>510 PERSONNEL SERVICES</b>							
*	91010 SALARIES	222,791	221,630	226,120	234,802	8,682	3.8%
*	91011 OVERTIME	-	-	-	2,601	2,601	
*	91510 FICA	16,828	16,960	17,300	18,162	862	5.0%
*	91520 S C RETIREMENT	15,244	15,180	17,410	20,528	3,118	17.9%
*	91530 POLICE RETIREMENT	-	-	-	1	1	
*	91540 GROUP INSURANCE	18,551	21,530	23,630	22,937	(693)	-2.9%
*	91550 WORKMENS COMPENSATION	1,587	1,360	1,790	2,451	661	36.9%
<b>* 510 PERSONNEL SERVICES</b>		<b>275,001</b>	<b>276,660</b>	<b>286,250</b>	<b>301,481</b>	<b>15,231</b>	<b>5.3%</b>
<b>520 OPERATING EXPENSES</b>							
*	92004 DUES-PROFESSIONAL	281	490	490	490	-	0.0%
*	92204 SOFTWARE DEVELOPMENT	-	-	11,900	12,000	100	0.8%
*	92500 MILEAGE	300	300	300	600	300	100.0%
*	92510 PROFESSIONAL DEVELOPMENT	621	700	700	700	-	0.0%
*	92528 TRAINING	1,156	680	680	700	20	2.9%
*	92700 OFFICE SUPPLIES & EXPENSE	7,800	4,750	4,750	4,750	-	0.0%
*	92710 PUBLIC ADS & NOTICES	13,439	12,000	13,500	13,500	-	0.0%
*	92720 FORMS	18,484	28,660	14,040	13,000	(1,040)	-7.4%
*	92907 COMPUTER SUPPLIES	367	1,250	1,250	1,250	-	0.0%
*	93302 CONTRACT SERVICES	792	-	-	6,000	6,000	
*	93310 DP CONTRACTED SERVICES	1,800	3,300	19,990	22,000	2,010	10.1%
*	93500 VEHICLE MANPOWER/OVERHEA	199	680	-	7,965	7,965	
*	93501 VEHICLE-PARTS	208	620	300	300	-	0.0%
*	93502 VEHICLE-FUEL, OIL, LUB	2,299	2,160	2,360	2,360	-	0.0%
*	93600 TELEPHONE/FAX	3,316	3,000	3,200	3,200	-	0.0%
<b>* 520 OPERATING EXPENSES</b>		<b>51,061</b>	<b>58,590</b>	<b>73,460</b>	<b>88,815</b>	<b>15,355</b>	<b>20.9%</b>
<b>530 CAPITAL OUTLAY</b>							
	99230 COPY & PRINTING EQUIP	1,890	-	-	-		
	99300 COMPUTER EQUIPMENT	9,678	-	-	-		
	99506 RENOVATIONS	954	-	-	-		
<b>530 CAPITAL OUTLAY</b>		<b>12,521</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>* 09165 DELINQUENT TAX</b>		<b>338,583</b>	<b>335,250</b>	<b>359,710</b>	<b>390,296</b>	<b>30,586</b>	<b>8.5%</b>