

2015 Achievement Awards Virginia Association of Counties

APPLICATION FORM

All applications must include the following information. Separate applications must be submitted for each eligible program. **Deadline: June 1, 2015.** Please include this application form with electronic entry.

PROGRAM INFORMATION

Locality: County of Fairfax

Program Title: Program Target

Program Category: Communications (Public Relations)

CONTACT INFORMATION

Name: Juan B. Rengel

Title: Director, Personal Property & Business License Division

Department: Department of Tax Administration

Complete Mailing Address: 12000 Government Center Pkwy., Suite 261, Fairfax, VA 22035

Telephone # 703-324-3857 Fax # 703-324-4171

E-mail: juan.rengel@fairfaxcounty.gov

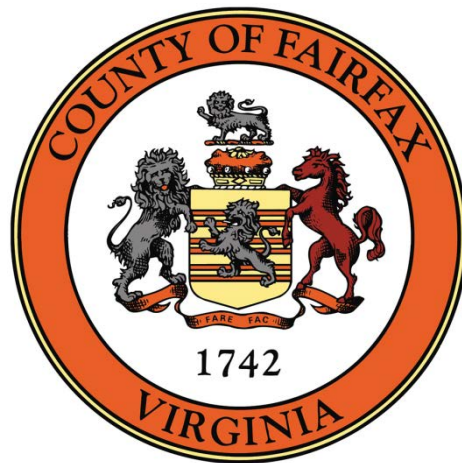
SIGNATURE OF COUNTY ADMINISTRATOR OR CHIEF ADMINISTRATIVE OFFICER

Name: Kevin C. Greenlief

Title: Director, Department of Tax Administration

Signature: 

2015 VACo ACHIEVEMENT AWARD SUBMITTAL



DEPARTMENT OF TAX ADMINISTRATION
PROGRAM TARGET

Executive Summary

The Target Program was implemented as a mechanism to enforce compliance of the personal property tax laws in Fairfax County. The program provides Fairfax County residents an effective channel to communicate with their tax office in reporting vehicles that may be evading personal property taxation. Residents become disillusioned at paying taxes when these out-of-state plate vehicles are perceived as dodging their liability. This program is an effective way to participate in the public process of ensuring everyone living in Fairfax County pays their fair share.

Our program includes:

- An online anonymous reporting portal for citizens to provide tips
- A robust research process to identify vehicles, owners and clear nexus to Fairfax County
- Two-way status communication
- An efficient IT platform allowing us to manage large volume of tips

The Problem

Fairfax County's proximity to Washington DC, various military bases, prestigious universities and world headquarters for large corporations, is drawing people from all over the United States and other countries who make Fairfax their home, either on a temporary or permanent basis. With a significant number of vehicles in the county with out of state plates, Fairfax County residents are reaching out to their county government complaining about vehicles in their neighborhoods with non-Virginia license plates that may be evading personal property taxation. The public perception is that if a vehicle has out-of-state license plates the owner is not registering their vehicles with Virginia DMV within 30 days as required and not registering the vehicle in the jurisdiction where the vehicle is garaged. While some are in fact evading personal property taxation, there are many cases where the owner may be military temporarily living in Fairfax due to military order and their permanent residence is elsewhere, or students attending school from other states, or people visiting family members residing in Fairfax County. In order to address this concern, it was very important for Fairfax County to put a program in place responding to citizen complaints and addressing apparent scofflaws.

The Solution

As a response to an increasing number of public complaints, helping engage citizens in the governance process and having the ability to provide citizens feedback on the tips they provide, the Department of Tax Administration established the “Target Program”. This included the implementation of a two-way status communication and an online database with the goal of providing excellent customer service and an efficient IT platform from which to manage the large volume of tips we receive

(<http://www.fairfaxcounty.gov/dta/taxevaders/>). This program allows us to fulfill our financial stewardship by engaging the public to assist in providing necessary information to research. We also partnered with the Fairfax County Police Department and the Office of the Sheriff, both of which provide information on out-of-state plates they see as they go about their normal daily job duties.

We staff this program with 6 full-time tax compliance specialists, with expansion capacity by borrowing from our Call Center staff as workload dictates. Each employee is assigned and researches tips for given geographic areas. Their job is to establish enough ties to Fairfax County so that we can assess personal property taxes. Due diligence under the law defines our robust research program to identify vehicles, owners and nexus while weeding out mere visitors or other exemptions. This includes our staff going out to the field doing drive-by site visits to verify and/or clarify vehicle information tipped to us.

The Results

Fairfax County residents have a way to anonymously report potential personal property tax evaders online anytime. With the online portal, we are able to manage a large volume of tips. Our partnership with the community, Fairfax County Police Department and the Office of the Sheriff allows for an increase in the volume of tips coming in. With added resources in place, we are able to research and act on a larger number of out-of-state license plates in a shorter period of time. Our residents can use the online portal to check the status of the tips provided 24/7.

The screenshot shows the Fairfax County Virginia website with a navigation bar containing links: Home, Living Here, Doing Business, Visiting, and Departments & Agencies. Below the navigation bar is a breadcrumb trail: homepage > taxes and revenue > tax administration > other tax information > tax evaders > add record. The main heading is "Tax Evaders".

An information icon (i) is followed by the text: "Please provide as much information as possible. The fields with a red asterisk (*) are required fields and must be complete". Below this, a note states: "When you have completed your entry, please click the box that says submit vehicle (multiple vehicles can be submitted). You If the tag number you reported is in our database, you will receive a message that a report for that tag number already exists."

The form is titled "License Plate Information" and contains the following fields:

- * State: A dropdown menu with "Virginia" selected.
- * Number: A text input field.

The form is titled "Vehicle Location" and contains the following fields:

- Street #: A text input field.
- Street Name / Location: A text input field.
- Street Type: A dropdown menu.
- City: A text input field.

The form is titled "Vehicle Information" and contains the following fields:

- Year: A text input field.
- Make: A text input field.
- Model: A text input field.

Below the vehicle information fields is a text area labeled "Notes (use only to report additional information related to the vehicle)".

At the bottom of the form are two buttons: "Submit Vehicle" and "Reset".

A legend at the bottom left states: "* = required field".

The Target Program has been immensely successful, generating approximately \$1 million in tax levy annually. This is a combination of car tax levy and a "No Plate Tax"

(http://www.fairfaxcounty.gov/dta/cartax_noplatetax.htm) enacted by the Board of Supervisors, taking

advantage of state law to address the complaints of apparent scofflaws. Each year DTA receives and researches about 15,000 tips from the public, and annually assesses an average of roughly 3,000 vehicles that are displaying Out-of-State plates. As part of its due diligence to establish taxable situs DTA reviews numerous records, to include state income taxes, real estate and personal property taxes, parking ticket records, Virginia Employment Commission (VEC) records, voter registration records, along with skip tracing data bases to which DTA subscribes. We also supplement this with site visits as time permits. A free form "Note Field" has also recently been added online to allow citizens to report additional descriptive commentary they might want to provide along with license plate numbers. A nice feature of the online system is that it will report back the status of any plate reported to DTA for investigation (http://www.fairfaxcounty.gov/dta_taxevaders/ProgramInfo.aspx), so that the public can track the results of their complaint (<http://www.fairfaxcounty.gov/dta/taxevaders/CheckStatus.aspx>).