

ITEM 69.	Item Details(\$)		Appropriations(\$)	
	First Year FY2015	Second Year FY2016	First Year FY2015	Second Year FY2016

Compensation Board (157)

69.	Financial Assistance for Local Commissioners of the Revenue (77100).....			\$17,585,299	\$17,585,299
	Financial Assistance to Local Commissioners of the Revenue for Tax Value Certification (77101).....	\$9,598,257	\$9,598,257		
	Financial Assistance for Operations of Local Commissioners of the Revenue (77102).....	\$7,140,422	\$7,140,422		
	Financial Assistance for State Tax Services by Commissioners of the Revenue (77103).....	\$846,620	\$846,620		
	Fund Sources: General.....	\$17,585,299	\$17,585,299		

Authority: Title 15.2, Chapter 16, Articles 2 and 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.

	July 1, 2014 to June 30, 2015	July 1, 2015 to November 30, 2015	December 1, 2015 to June 30, 2016
Less than 10,000	\$60,095	\$60,095	\$60,095
10,000-19,999	\$66,775	\$66,775	\$66,775
20,000-39,999	\$74,195	\$74,195	\$74,195
40,000-69,999	\$82,436	\$82,436	\$82,436
70,000-99,999	\$91,597	\$91,597	\$91,597
100,000-174,999	\$101,772	\$101,772	\$101,772
175,000 to 249,999	\$107,131	\$107,131	\$107,131
250,000 and above	\$121,740	\$121,740	\$121,740

B. 1. Subject to appropriations by the General Assembly for this purpose, the Compensation Board shall provide for a Commissioners of the Revenue Career Development Program.

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 submitted by commissioners of the revenue as part of their annual budget request to the Compensation Board on or before February 1 of each year, 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 the following July 1. 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.

C.1. Subject to appropriations by the General Assembly for this purpose, the Compensation Board shall provide for a Deputy Commissioners Career Development Program.

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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, 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 or before February 1st of each year for an effective date of salary increase of the following July 1.