

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).....			\$17,775,127	\$17,775,127
	Financial Assistance to Local Commissioners of the Revenue for Tax Value Certification (77101).....	\$9,788,085	\$9,788,085		
	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.....	\$17,775,127	\$17,775,127		

Authority: Title 15.2, Chapter 16, Articles 2 and 6.1, Code of Virginia.

A.1. The annual salaries of elected or appointed officers who hold the combined office of city treasurer and commissioner of the revenue, or elected or appointed officers who hold the combined office of county treasurer and commissioner of the revenue subject to the provisions of § 15.2-1636.17, Code of Virginia, shall be as hereinafter prescribed, based on the services provided, 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

2. Whenever any officer whether elected or appointed, who holds that combined office of city treasurer and commissioner of the revenue, is such for two or more cities or for a county and city together, the aggregate population of such political subdivisions shall be the population for the purpose of arriving at the salary of such officer under the provisions of this Item.

B.1. Subject to appropriations by the General Assembly for this purpose, the Treasurers' Career Development Program shall be made available by the Compensation Board to appointed officers who hold the combined office of city or county treasurer and commissioner of the revenue subject to the provisions of § 15.2-1636.17, Code of Virginia.

2. The Compensation Board may increase the annual salary in paragraph A 1 of this Item following receipt of the appointed officer's certification that the minimum requirements of the Treasurers' Career Development Program have been met, provided that such certifications are submitted by appointed officers as part of their annual budget request to the Compensation Board on February 1 of each year.

D. Included in the appropriation is \$132,509 the first year and \$132,509 the second year from the general fund for the Commissioners of the Revenue Career Development Program.

E. Included in the appropriation is \$57,319 the first year and \$57,319 the second year from the general fund for the Deputy Commissioners Career Development Program.