



**POLICIES AND PROCEDURES MANUAL  
FOR THE OFFICE OF THE  
COMMISSIONER OF THE REVENUE  
KING WILLIAM COUNTY**

Revised April 2025

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## Introduction

King William County is located in the Middle Peninsula and is bounded by the Mattaponi River to the north and the Pamunkey River to the south. The two rivers combine to form the York River at the Town of West Point. The County has a total area of 286 square miles. English colonists formed King William County in 1702. The County is named for William of Orange, King of England. The courthouse was built in 1725 and is the oldest courthouse in continuous use in the United States. The population of King William County as of July 1, 2024 is 19,232 as estimated by the United States Census Bureau.

<https://www.census.gov/quickfacts/kingwilliamcountyvirginia>

The Commissioner of the Revenue is a constitutional officer elected by the citizens of King William County to serve a four-year term. The Constitution of Virginia Article VII Section 4 creates the position of Commissioner of the Revenue. Chapter 31 of the Code of Virginia outlines the duties and responsibilities of the Commissioner of the Revenue and directs how they are to be performed. In King William, the Commissioner of the Revenue is the chief assessing officer responsible for assessing real and tangible property for *ad valorem* tax purposes. The Constitution of Virginia Article X Section 1 requires all property to be taxed and requires uniformity in the assessment of property in the same class. The Constitution of Virginia Article X Section 2 requires property to be assessed at fair market value. The Constitution of Virginia Article X Section 4 states that real estate, coal and other mineral lands, and tangible personal property be segregated for, and made subject to, local taxation only.

The mission of the King William Office of the Commissioner of the Revenue is to fairly, uniformly and impartially uphold the laws of the Commonwealth of Virginia and the County of King William and to serve the citizens of King William County in a fair and unbiased manner by providing the highest level of customer service.

The Commissioner of the Revenue administers the following taxes and programs:

- Real Estate taxes
- Personal Property taxes
- Machinery and Tools tax
- Business Professional & Occupational License Tax (BPOL)
- Transient Occupancy Tax
- Food & Beverage Tax
- Disabled Veteran's Tax Exemptions
- Tax Relief for the Elderly or Disabled
- Land Use

King William County is one of only two localities in the State of Virginia which has an incorporated town, West Point, that maintains its own school system. The Town of Colonial Beach in Westmoreland County is the other. The Commissioner of the Revenue is responsible for assessing the real estate and tangible personal property in the County and in the Town. The County issues real estate bills twice a year and once a year for personal property. The Town of West Point issues real estate and personal property bills once a year.

Current tax rates are posted on the County website: <https://www.kwc.gov/>

**Due Dates**

County Real Estate	June 25 <sup>th</sup> and December 5 <sup>th</sup>
County Personal Property	January 15 <sup>th</sup>
Town of West Point Real Estate	August 5 <sup>th</sup>
Town of West Point Personal Property	August 5 <sup>th</sup>

The Commissioner of the Revenue is responsible for keeping files current and disposing of any out-of-date records as per the Library of Virginia or Department of Taxation regulations. The Commissioner of the Revenue is also the person responsible for responding to requests under the Virginia Freedom of Information Act (FOIA), located at § 2.2-3700 et seq. of the Code of Virginia.



## State Income Tax

**The Commissioner of the Revenue provides Virginia State Income Tax forms and filing assistance.**

The King William County Office of the Commissioner of the Revenue assists in the preparation and filing of State Income Tax forms. The Office of the Commissioner of the Revenue continuously strives to improve customer service as it relates to Virginia State Income Tax. The processing of tax returns is limited to screening and packaging of tax returns for mailing to the Department of Taxation and keying returns in IRMS for an accelerated refund in accordance with Department guidelines.

**Statutory Authority:** §58.1-305, 58.1-343 and 58.1-493 of the Code of Virginia authorizes the local filing of State Income Tax and Declarations of Estimated Tax Returns and establishes the manner in which the Commissioner of the Revenue shall obtain returns from taxpayers in their jurisdiction.

The Office of the Commissioner of the Revenue shall meet the following accountability requirements:

- Pass an annual audit by the State Auditor of Public Accounts
- Maintain access to the Department of Taxation's State Tax Accounting & Reporting System (IRMS)
- Process State Income Tax Returns and Estimated Income Tax payments as required in the Department of Taxation Procedures Manual
- Meet the disclosure, security, and confidentiality requirements as imposed by the Department of Taxation

Per the Code of Virginia, the primary responsibility of the Commissioner of the Revenue as it pertains to state income tax is to provide assistance to local residents in the preparation and filing of individual state income and declaration of estimated income tax returns. In addition, current year returns received by the Commissioner of the Revenue Office showing a refund and meeting the requirements for an accelerated refund are keyed for an accelerated refund in IRMS.

The Edmunds software utilized by King William County is not capable of processing Virginia State Income Tax payments. All payments for income tax, estimated income tax payments and tax returns are recorded as received and mailed to the Virginia Department of Taxation, Channel Office-Processing Unit, PO Box 1336, Richmond, VA 23218 within two days of receipt. State Income Tax Returns are batched with the appropriate Local Sort Sheet (white, green or pink).

The Commissioner of the Revenue maintains records as prescribed by the State Auditor of Public Accounts. These records must be maintained for a minimum of three years and are subject to an annual audit from the Department of Taxation and the State Auditor of Public Accounts.

The Commissioner of the Revenue must ensure confidentiality of taxpayer information. Methods used to ensure such confidentiality include limiting access to taxpayer information to authorized persons only and verifying taxpayer identification when providing information over the telephone or in person. The Commissioner must provide reasonable privacy when preparing tax returns and ensure records are secure during non-business hours. All employees of the Commissioner of the Revenue Office are provided with a copy of Virginia Code §58.1-3 Secrecy of information; penalties. Each year, every employee must sign a statement that they understand this section of the Code and that they will not disclose confidential information. The Confidentiality Policy for the Commissioner of the Revenue is located beginning on page 8 of this manual.



## **Office of the Commissioner of the Revenue King William County Customer Service Policy**

The Commissioner of the Revenue's Office exists to serve the residents of King William County. The Office strives to deliver a level of customer service that exceeds the expectations of all customers. Everyone shall be treated in a helpful and courteous manner. Assistance shall be provided in a knowledgeable, effective and efficient manner.

The following behaviors shall be incorporated into our daily activities to ensure the delivery of excellent customer service:

- a. Enthusiastically greet each customer.
- b. Be accessible to each customer.
- c. Ensure that information and services are easily understood and accessible.
- d. Be professional and knowledgeable.
- e. Respond to a customer's request as quickly as possible and within the customer's timeframe.
- f. Remember to always deliver service in a helpful and courteous manner.
- g. Help the customer define their problem or request.
- h. Develop rapport with the customer.
- i. Sincerely thank each customer.
- j. If the customer thanks you, the proper response is "You are welcome." "No problem" is not an acceptable response.
- k. Understand that customer service is a long-term commitment.

### **Customers of the Commissioner of the Revenue**

- Citizens of King William County
- King William County government employees and officials
- Employees of other Commissioner of the Revenue offices
- Realtors, closing agents, prospective property owners, business owners
- Anyone who contacts the office with questions or seeking information

The Office of the Commissioner of the Revenue serves the citizens of King William County by:

- Providing efficient, effective and courteous service in a timely manner.
- Fairly and equitably identifying and assessing all sources of revenue to which the County is entitled according to the laws of the Commonwealth of Virginia and the County of King William.
- Actively advocating and promoting programs to minimize the tax burden on our residents and assisting taxpayers in participating in tax reduction programs.
- Providing taxpayers with accurate and useful information concerning revenue assessments.
- Providing County employees and officials with accurate and useful information which may be used in making decisions to best serve the citizens of King William County.

The Commissioner of the Revenue regularly observes its employees' interactions with its customers. Any failure to provide friendly or helpful service or receipt of any complaints is addressed immediately by the Commissioner and the employee. Serious infractions are discussed during a conference with the Commissioner, Human Resource Director and the employee. A memorandum of the issues discussed and a plan for improvement during the conference is prepared. The memorandum is to be signed by the Commissioner and the employee. Failure to improve or continuous complaints are grounds for termination. The Commissioner prepares an annual evaluation for each employee. The evaluation is reviewed by the Commissioner and employee together. Any potential problems can be addressed during this meeting. The employee and the Commissioner sign the evaluation. Each annual evaluation is maintained in the employee's personnel record.



**Office of the Commissioner of the Revenue  
King William County  
CUSTOMER SERVICE POLICY  
Employee Acknowledgement and Agreement**

I have read and understand the Customer Service Policy of the King William Commissioner of the Revenue's Office policy and I agree to comply.

**Name**

**Signature**

**Date**

XXXXXXXXXXXX

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## Office of the Commissioner of the Revenue King William County Confidentiality Policy

The duties performed by the Commissioner of the Revenue require working with confidential taxpayer information that is protected by state and federal laws. Extreme effort is used to ensure all tax information including returns and return information obtained from any source and by any manner remain confidential. Taxpayer information cannot be disclosed or inspected unless pursuant to a job-related “need-to-know” purpose and only in compliance with state and federal laws. This responsibility is taken very seriously. All employees of this office are informed of the applicable laws and regulations and have signed statements declaring that they understand the laws and regulations and the possible consequences resulting from the unauthorized disclosure of confidential information.

The King William Office of the Commissioner of the Revenue will conform to all provisions of §58.1-3 of the Code of Virginia to ensure the confidentiality and secrecy of all taxpayers’ financial information. All alleged violations of the statutory provisions related to confidentiality shall be fully investigated by the Commissioner of the Revenue. The distribution or divulging of confidential information shall result in disciplinary action as provided in the Code of Virginia and may result in termination of employment. **There shall be no sharing of passwords. All employees must lock their computer when not sitting at their desk. Employees must log out of all applications and restart their computer when leaving the Administration Building at the end of the workday.**

### § 58.1-3. Secrecy of information; penalties.

A. Except in accordance with a proper judicial order or as otherwise provided by law, the Tax Commissioner or agent, clerk, commissioner of the revenue, treasurer, or any other state or local tax or revenue officer or employee, or any person to whom tax information is divulged pursuant to this section or § [58.1-512](#) or [58.1-2712.2](#), or any former officer or employee of any of the aforementioned offices shall not divulge any information acquired by him in the performance of his duties with respect to the transactions, property, including personal property, income or business of any person, firm or corporation. Such prohibition specifically includes any copy of a federal return or federal return information required by Virginia law to be attached to or included in the Virginia return. This prohibition shall apply to any reports, returns, financial documents or other information filed with the Attorney General pursuant to the provisions of Article 3 (§ [3.2-4204](#) et seq.) of Chapter 42 of Title 3.2. Any person violating the provisions of this section is guilty of a Class 1 misdemeanor. The provisions of this subsection shall not be applicable, however, to:

1. Matters required by law to be entered on any public assessment roll or book;

2. Acts performed or words spoken, published, or shared with another agency or subdivision of the Commonwealth in the line of duty under state law;
3. Inquiries and investigations to obtain information as to the process of real estate assessments by a duly constituted committee of the General Assembly, or when such inquiry or investigation is relevant to its study, provided that any such information obtained shall be privileged;
4. The sales price, date of construction, physical dimensions or characteristics of real property, or any information required for building permits;
5. Copies of or information contained in an estate's probate tax return, filed with the clerk of court pursuant to § [58.1-1714](#), when requested by a beneficiary of the estate or an heir at law of the decedent or by the commissioner of accounts making a settlement of accounts filed in such estate;
6. Information regarding nonprofit entities exempt from sales and use tax under § [58.1-609.11](#), when requested by the General Assembly or any duly constituted committee of the General Assembly;
7. Reports or information filed with the Attorney General by a Stamping Agent pursuant to the provisions of Article 3 (§ [3.2-4204](#) et seq.), when such reports or information are provided by the Attorney General to a tobacco products manufacturer who is required to establish a qualified escrow fund pursuant to § [3.2-4201](#) and are limited to the brand families of that manufacturer as listed in the Tobacco Directory established pursuant to § [3.2-4206](#) and are limited to the current or previous two calendar years or in any year in which the Attorney General receives Stamping Agent information that potentially alters the required escrow deposit of the manufacturer. The information shall only be provided in the following manner: the manufacturer may make a written request, on a quarterly or yearly basis or when the manufacturer is notified by the Attorney General of a potential change in the amount of a required escrow deposit, to the Attorney General for a list of the Stamping Agents who reported stamping or selling its products and the amount reported. The Attorney General shall provide the list within 15 days of receipt of the request. If the manufacturer wishes to obtain actual copies of the reports the Stamping Agents filed with the Attorney General, it must first request them from the Stamping Agents pursuant to subsection C of § [3.2-4209](#). If the manufacturer does not receive the reports pursuant to subsection C of § [3.2-4209](#), the manufacturer may make a written request to the Attorney General, including a copy of the prior written request to the Stamping Agent and any response received, for copies of any reports not received. The Attorney General shall provide copies of the reports within 45 days of receipt of the request.

B. 1. Nothing contained in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns and the items thereof or the publication of delinquent lists showing the names of taxpayers who are currently delinquent, together with any relevant information which in the opinion of the Department may assist in the collection of such delinquent taxes. Notwithstanding any other provision of this section or other law, the Department, upon request by the General Assembly or any duly constituted committee of the General Assembly, shall disclose the total aggregate amount of an income tax deduction or credit taken by all taxpayers, regardless of (i) how few taxpayers took the deduction or credit or (ii) any other circumstances. This section shall not be construed to prohibit a local tax official from disclosing whether a person, firm or corporation is licensed to do business in that locality and divulging, upon written request, the name and address of any person, firm or corporation transacting business under a fictitious name. Additionally, notwithstanding any other provision of law, the commissioner of revenue is authorized to provide, upon written request stating the reason for such request, the Tax Commissioner with information obtained from local tax returns and other information pertaining to the income, sales and property of any person, firm or corporation licensed to do business in that locality.

2. This section shall not prohibit the Department from disclosing whether a person, firm, or corporation is registered as a retail sales and use tax dealer pursuant to Chapter 6 (§ [58.1-600](#) et seq.) or whether a certificate of registration number relating to such tax is valid. Additionally, notwithstanding any other provision of law, the Department is hereby authorized to make available the names and certificate of registration numbers of dealers who are currently registered for retail sales and use tax.
3. This section shall not prohibit the Department from disclosing information to nongovernmental entities with which the Department has entered into a contract to provide services that assist it in the administration of refund processing or other services related to its administration of taxes.
4. This section shall not prohibit the Department from disclosing information to taxpayers regarding whether the taxpayer's employer or another person or entity required to withhold on behalf of such taxpayer submitted withholding records to the Department for a specific taxable year as required pursuant to subdivision C 1 of § [58.1-478](#).
5. This section shall not prohibit the commissioner of the revenue, treasurer, director of finance, or other similar local official who collects or administers taxes for a county, city, or town from disclosing information to nongovernmental entities with which the locality has entered into a contract to provide services that assist it in the administration of refund processing or other non-audit services related to its administration of taxes. The commissioner of the revenue, treasurer, director of finance, or other similar local official who collects or administers taxes for a county, city, or town shall not disclose information to such entity unless he has obtained a written acknowledgement by such entity that the confidentiality and nondisclosure obligations of and penalties set forth in subsection A apply to such entity and that such entity agrees to abide by such obligations.

C. Notwithstanding the provisions of subsection A or B or any other provision of this title, the Tax Commissioner is authorized to (i) divulge tax information to any commissioner of the revenue, director of finance, or other similar collector of county, city, or town taxes who, for the performance of his official duties, requests the same in writing setting forth the reasons for such request; (ii) provide to the Commissioner of the Department of Social Services, upon entering into a written agreement, the amount of income, filing status, number and type of dependents, whether a federal earned income tax credit as authorized in § 32 of the Internal Revenue Code and an income tax credit for low-income taxpayers as authorized in § [58.1-339.8](#) have been claimed, and Forms W-2 and 1099 to facilitate the administration of public assistance or social services benefits as defined in § [63.2-100](#) or child support services pursuant to Chapter 19 (§ [63.2-1900](#) et seq.) of Title 63.2, or as may be necessary to facilitate the administration of outreach and enrollment related to the federal earned income tax credit authorized in § 32 of the Internal Revenue Code and the income tax credit for low-income taxpayers authorized in § [58.1-339.8](#); (iii) provide to the chief executive officer of the designated student loan guarantor for the Commonwealth of Virginia, upon written request, the names and home addresses of those persons identified by the designated guarantor as having delinquent loans guaranteed by the designated guarantor; (iv) provide current address information upon request to state agencies and institutions for their confidential use in facilitating the collection of accounts receivable, and to the clerk of a circuit or district court for their confidential use in facilitating the collection of fines, penalties, and costs imposed in a proceeding in that court; (v) provide to the Commissioner of the Virginia Employment Commission, after entering into a written agreement, such tax information as may be necessary to facilitate the collection of unemployment taxes and overpaid benefits; (vi) provide to the Virginia Alcoholic Beverage Control Authority, upon entering into a written agreement, such tax information as may be necessary to facilitate the collection of state and local taxes and the administration of the alcoholic beverage control laws; (vii) provide to the Director of the Virginia Lottery such tax information as may be necessary to identify those lottery ticket retailers who owe delinquent taxes; (viii) provide to the Department of the Treasury for its confidential use such tax information as may be necessary to facilitate the location of owners and holders of unclaimed property, as defined in § [55.1-2500](#); (ix) provide to the State Corporation Commission, upon entering into a written agreement, such tax information as may be necessary to facilitate the collection of taxes and fees administered by the Commission; (x) provide to the Executive Director of the Potomac and Rappahannock Transportation Commission for his confidential use such tax information as may be necessary to facilitate the collection of the motor vehicle fuel sales tax; (xi) provide to the Commissioner of the Department of Agriculture and Consumer Services such tax information as may be necessary to identify those applicants for registration as a supplier of charitable gaming supplies who have not filed required returns or who owe delinquent taxes; (xii) provide to the Department of Housing and Community Development for its confidential use such tax information as may be necessary to facilitate the administration of the remaining effective provisions of the Enterprise Zone Act (§ [59.1-270](#) et seq.), and the Enterprise Zone Grant Program (§ [59.1-538](#) et seq.); (xiii) provide current name and address information to private collectors entering into a written agreement with the Tax Commissioner, for their confidential use when acting on behalf of the Commonwealth or any of its political subdivisions; however, the Tax Commissioner is not authorized to provide such information to a private collector who has used or disseminated in an unauthorized or prohibited manner any such information previously provided to such collector; (xiv) provide current name and address information as to the identity of the wholesale or retail dealer that affixed a tax stamp to a package of cigarettes to any person who manufactures or sells at retail or wholesale cigarettes and who may bring an action for injunction or other equitable relief for violation of Chapter 10.1, Enforcement of Illegal Sale or Distribution of Cigarettes Act; (xv) provide to the Commissioner of Labor and Industry, upon entering into a written agreement, such tax information as may be necessary to facilitate the collection of unpaid wages under § [40.1-29](#); (xvi) provide to the Director of the Department of Human Resource Management, upon entering into a written agreement, such tax information as may be necessary to identify persons receiving workers' compensation indemnity benefits who have failed to report earnings as required by § [65.2-712](#); (xvii) provide to any commissioner of the revenue, director of finance, or any other officer of any county, city, or town performing any or all of the duties of a commissioner of the revenue and to any dealer registered for the collection of the Communications Sales and Use Tax, a list of the names, business addresses, and dates of registration of all dealers registered for such tax; (xviii) provide to the Executive Director of the Northern Virginia Transportation Commission for his confidential use such tax information as may be necessary to facilitate the collection of the motor vehicle fuel sales tax; (xix) provide to the Commissioner of Agriculture and Consumer Services the name and address of the taxpayer businesses licensed by the Commonwealth that identify themselves as subject to regulation by the Board of Agriculture and Consumer Services pursuant to § [3.2-5130](#); (xx) provide to the developer or the economic development authority of a tourism project authorized by § [58.1-3851.1](#), upon entering into a written agreement, tax information facilitating the repayment of gap financing; (xxi) provide to the Virginia Retirement System and the Department of Human Resource Management, after entering into a written agreement, such tax information as may be necessary to facilitate the enforcement of subdivision C 4 of § [9.1-401](#); (xxii) provide to the Department of Medical Assistance Services and the Department of Social Services, upon entering into a written agreement, the name, address, social security number, email address, dependent information provided pursuant to subdivision B 2 of § [58.1-341.1](#), number and type of personal exemptions, tax-filing status, adjusted gross income, and any additional information voluntarily provided by the taxpayer for disclosure pursuant to subdivisions B 1 and 2 of § [58.1-341.1](#), of an individual, or spouse in the case of a married taxpayer filing jointly, who has voluntarily consented to such disclosure for purposes of identifying persons who would like to newly enroll in medical assistance; (xxiii) provide to the Commissioner of the Department of Motor Vehicles information sufficient to verify that an

applicant for a driver privilege card or permit under § [46.2-328.3](#) or an applicant for an identification privilege card under § [46.2-345.3](#) reported income and deductions from Virginia sources, as defined in § [58.1-302](#), or was claimed as a dependent, on an individual income tax return filed with the Commonwealth within the preceding 12 months; and (xxiv) provide to the Virginia Health Benefit Exchange, upon entering into a written agreement, for taxable years starting on January 1, 2023, or as soon thereafter as practicable, as determined by the Department of Taxation and the Virginia Health Benefit Exchange, the name, address, social security number, email address, dependent information provided pursuant to subdivision B 2 of § [58.1-341.1](#), number and type of personal exemptions, tax-filing status, adjusted gross income, and any additional information voluntarily provided by the taxpayer for disclosure pursuant to subdivision B 3 of § [58.1-341.1](#), of an individual, or spouse in the case of a married taxpayer filing jointly, who has voluntarily consented to such disclosure for purposes of identifying persons who do not meet the income eligibility requirements for medical assistance and would like to newly enroll in a qualified health plan. The Tax Commissioner is further authorized to enter into written agreements with duly constituted tax officials of other states and of the United States for the inspection of tax returns, the making of audits, and the exchange of information relating to any tax administered by the Department of Taxation. Any person to whom tax information is divulged pursuant to this section shall be subject to the prohibitions and penalties prescribed herein as though he were a tax official.

D. Notwithstanding the provisions of subsection A or B or any other provision of this title, the commissioner of revenue or other assessing official is authorized to (i) provide, upon written request stating the reason for such request, the chief executive officer of any county or city with information furnished to the commissioner of revenue by the Tax Commissioner relating to the name and address of any dealer located within the county or city who paid sales and use tax, for the purpose of verifying the local sales and use tax revenues payable to the county or city; (ii) provide to the Department of Professional and Occupational Regulation for its confidential use the name, address, and amount of gross receipts of any person, firm or entity subject to a criminal investigation of an unlawful practice of a profession or occupation administered by the Department of Professional and Occupational Regulation, only after the Department of Professional and Occupational Regulation exhausts all other means of obtaining such information; and (iii) provide to any representative of a condominium unit owners' association, property owners' association or real estate cooperative association, or to the owner of property governed by any such association, the names and addresses of parties having a security interest in real property governed by any such association; however, such information shall be released only upon written request stating the reason for such request, which reason shall be limited to proposing or opposing changes to the governing documents of the association, and any information received by any person under this subsection shall be used only for the reason stated in the written request. The treasurer or other local assessing official may require any person requesting information pursuant to clause (iii) of this subsection to pay the reasonable cost of providing such information. Any person to whom tax information is divulged pursuant to this subsection shall be subject to the prohibitions and penalties prescribed herein as though he were a tax official.

Notwithstanding the provisions of subsection A or B or any other provisions of this title, the treasurer or other collector of taxes for a county, city or town is authorized to provide information relating to any motor vehicle, trailer or semitrailer obtained by such treasurer or collector in the course of performing his duties to the commissioner of the revenue or other assessing official for such jurisdiction for use by such commissioner or other official in performing assessments.

This section shall not be construed to prohibit a local tax official from imprinting or displaying on a motor vehicle local license decal the year, make, and model and any other legal identification information about the particular motor vehicle for which that local license decal is assigned.

E. Notwithstanding any other provisions of law, state agencies and any other administrative or regulatory unit of state government shall divulge to the Tax Commissioner or his authorized agent, upon written request, the name, address, and social security number of a taxpayer, necessary for the performance of the Commissioner's official duties regarding the administration and enforcement of laws within the jurisdiction of the Department of Taxation. The receipt of information by the Tax Commissioner or his agent that may be deemed taxpayer information shall not relieve the Commissioner of the obligations under this section.

F. Additionally, it is unlawful for any person to disseminate, publish, or cause to be published any confidential tax document that he knows or has reason to know is a confidential tax document. A confidential tax document is any correspondence, document, or tax return that is prohibited from being divulged by subsection A, B, C, or D and includes any document containing information on the transactions, property, income, or business of any person, firm, or corporation that is required to be filed with any state official by § [58.1-512](#). This prohibition shall not apply if such confidential tax document has been divulged or disseminated pursuant to a provision of law authorizing disclosure. Any person violating the provisions of this subsection is guilty of a Class 1 misdemeanor.



**Office of the Commissioner of the Revenue  
King William County  
CONFIDENTIALITY STATEMENT**

I acknowledge and understand that I may have access to confidential information regarding King William County taxpayers and other members of the public. I acknowledge and understand that I may have access to proprietary or other confidential information belonging to the Office of the Commissioner of the Revenue. Therefore, except as required by law, **I agree that I will not:**

Access data that is unrelated to my job duties at the Commissioner of the Revenue’s Office.

Disclose to any other person or allow any other person access to any information related to the Commissioner of the Revenue’s Office that is proprietary or confidential and/or pertains to employees or the public. Disclosure of information includes, but is not limited to verbal discussions, FAX transmissions, and electronic mail messages, written documentation, “loaning” computer access codes and/or other transmission or sharing of data.

All information available using the Department of Taxation information systems (IRMS) is considered confidential. Confidential tax information may be accessed and used only for the purpose for which access and use is authorized by the Department of Taxation.

I understand that the Commissioner of the Revenue and its employees, staff or others may suffer irreparable harm from the disclosure of proprietary or confidential information and that the Commissioner may seek legal remedies should such a disclosure occur. Further, I understand that violations of this agreement may result in disciplinary action up to and including termination of employment.

I understand that the unauthorized disclosure of confidential tax information is a Class 1 Misdemeanor, and that I am bound by the provisions of *the Code of Virginia* §58.1-3.

I acknowledge my understanding of the Confidentiality of Tax Information and Virginia Department of Taxation System Access and Use Statements above.

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Employee Signature

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Date

## Agreement Regarding the Safeguarding and Confidentiality of Federal and State Tax Information

I understand that in the performance of my official job duties, I may be working with confidential taxpayer information that is protected by state and federal laws. All tax information including returns and return information obtained from any source and by any manner must remain confidential. Virginia Department of Taxation (“TAX”) employees, contractors, subcontractors, agents, vendors, and any other third parties to whom taxpayer information is made available cannot disclose or inspect taxpayer information unless pursuant to a job-related “need-to-know” and in compliance with state and federal laws.

### Key Terms

1. **Return:** Any tax or information return, declaration of estimated tax, or claim for refund required by, provided for, or permitted under the law
2. **Return Information:** Includes a taxpayer’s identity, the nature, source, or amount of income, payments, receipts, deductions, exemptions, credits, assets, liabilities, tax withheld, deficiencies, or other data from a return
3. **Disclosure:** Making known to any person, in any manner whatever, a return or return information
4. **Unauthorized Disclosure:** Any disclosure of returns or return information not authorized by the Internal Revenue Code, Code of Virginia, and TAX
5. **Inspect or Browse:** Any examination of a return or return information
6. **Unauthorized Inspection/Browsing:** Any examination of returns or return information not authorized by the Internal Revenue Code, Code of Virginia, and TAX

I acknowledge my obligation to safeguard confidential taxpayer information, and I am aware that the penalties associated with unauthorized disclosure or inspection of taxpayer information, including the following provisions of the Internal Revenue Code and the Code of Virginia, extend beyond the expiration of my employment:

Row	Citation	Summary
1.	I.R.C. § 6103	Section 6103 of the Internal Revenue Code requires that federal <b>returns and return information shall remain confidential</b> unless disclosure is authorized by a section or subsection of the Internal Revenue Code.
2.	I.R.C. § 7213	Section 7213 of the Internal Revenue Code makes it unlawful for any person to willfully disclose federal tax return information, as defined in Section 6103(b), except as authorized by law. <b>A violation of this section is a felony punishable by a fine up to \$5,000, imprisonment up to 5 years, or both, together with the costs of prosecution.</b>
3.	I.R.C. § 7213A	Section 7213A of the Internal Revenue Code makes it unlawful for any person to inspect federal tax returns or return information except as authorized by law. <b>A violation of this section is a misdemeanor punishable by a fine up to \$1,000, imprisonment up to 1 year, or both, together with the costs of prosecution.</b>
4.	I.R.C. § 7431	Section 7431 of the Internal Revenue Code allows a taxpayer to seek <b>civil damages</b> against an individual for unauthorized disclosure or inspection of his or her returns or return information.
5.	Va. Code § 58.1-3	Section 58.1-3 of the Code of Virginia provides that tax information, including federal returns and return information required by Virginia law to be included with a Virginia return, is confidential and shall not be disclosed except in accordance with a judicial order or as provided by law. <b>Any person who violates these provisions shall be guilty of a Class 1 misdemeanor.</b>

I agree to promptly report any potential unauthorized disclosures or data breaches to my supervisor and/or TAX’s Disclosure Officer ([DisclosureOfficer@tax.virginia.gov](mailto:DisclosureOfficer@tax.virginia.gov) or (804) 404-4029). All such notifications should include, at minimum, the following information: (1) when the disclosure occurred; (2) what type of information was disclosed; (3) who accessed or received the information without proper authorization; (4) how the disclosure occurred; and (5) steps taken to prevent further disclosure(s).

By signing my name below, I am certifying or recertifying that the regulations and penalties that govern confidential taxpayer information have been provided to me and that I agree to comply with those requirements. I understand that failure to follow these regulations may result in termination of employment and civil and/or criminal penalties.

<b>Signature:</b>		<b>Date:</b>	
<b>Name: (Print)</b>		<b>Agency/Organization/Unit:</b>	



## Office of the Commissioner of the Revenue King William County Assessment Methodology

The assessment of real and tangible property for *ad valorem* tax purposes is the chief responsibility of the Commissioner of the Revenue. This office has made a commitment to perform these duties while providing excellent customer service and ensuring confidential information remains confidential and is properly secured. The Constitution of Virginia Article X Section 1 requires uniformity in the assessment of property and Section 2 requires property to be assessed at fair market value. The Board of Supervisors sets the tax rates which determine the amount of tax a citizen must pay based on such assessments.

All assessments are administered in a professional, uniform and equitable manner. The Commissioner of the Revenue has established, implemented and maintains a professional, uniform and equitable assessment policy.

### **Real Property:**

The [Constitution of Virginia, Article X, Section 2](#) and the [Code of Virginia, § 58.1-3201](#) require real estate assessments to represent fair market value.

*For most residential properties*, fair market value is best determined from comparable sales data. This process involves analyzing recently sold properties and adjusting for differences to estimate the values of properties. Appraisers use computer assisted mass appraisal (CAMA) software to accomplish this task. In addition to the comparable sales approach, the replacement cost approach is also used to determine value. During a general reassessment, the contracted appraisal company researches and analyzes the available sales information and other data to determine which approach to value will yield the best and most appropriate residential values.

*For most commercial properties*, fair market value is best determined by capitalizing the property's income into an estimate of value. This approach is commonly referred to as the income approach. This approach considers the ability of the property to earn income through rents, taking into account the operating expenses and allowing for vacancies and collection losses. The resulting net operating income is then capitalized into value at an appropriate rate to achieve a fair market value estimate. This value is then compared to the available market sales to determine if the property's assessment should change. The cost approach and the comparable sales approach may also be used. During a general reassessment, the contracted appraisal company researches and analyzes the available sales information and other data to determine which approach to value will yield the best and most appropriate commercial values.

The King William County Board of Supervisors contracts with a company certified by the Virginia Department of Taxation to perform a general reassessment of all properties within the County. The contractor updates the assessment tables in the County's CAMA system which allows new construction, building permits and/or corrections to be added in a uniform manner. The frequency of a general reassessment is set by the Board of Supervisors. The reassessment contract is signed by the County Administrator in his or her capacity as agent for the Board of Supervisors. Virginia Code §58.1-3350 allows any person aggrieved by an assessment of real property to apply for relief to the Board of Equalization or to the appropriate circuit court.

On December 31<sup>st</sup> of each year, improvements to real property that are not complete will be assessed based on the percentage complete using the table below.

**Completion Percentages for New Construction**

5%	Footings (No Accessed Value)
10%	Foundation- Flat \$25,000 Value
25%	Framed with Tar Paper Roof
35%	Shingles, Windows, and Doors
45%	Siding and Rough-in
55%	Unfinished Drywall
60%	Finished Drywall
75%	Paint, Trimout, Heat Pump Set
90%	Cabinets, Flooring, etc

**In accordance with §58.1-3313 of the code of Virginia, the Commissioner of the Revenue shall correct any mistake in their land books.** At any time, if a property owner finds an error on their property card, they should contact this office to have the error corrected.

**Statutory Authority:** §58.1-3200 *et seq* of the Code of Virginia provides that real estate shall be segregated for local taxation.

In conformance with §58.1-3301 of the Code of Virginia, the Commissioner of the Revenue shall deliver to the County Treasurer, in a format approved by the Virginia Department of Taxation, by September 1 of each tax year the Land Book for that tax year. In King William County, the Commissioner of the Revenue delivers the Land Book to the County Treasurer and the Treasurer of the Town of West Point no later than May 15<sup>th</sup>. King William County bills twice a year for real estate and the first bill is due by June 25<sup>th</sup>. The Land Book shall meet all requirements of the Code of Virginia and the Department of Taxation. The Office of the Commissioner of the Revenue maintains all real estate records in a manner consistent with the Code of Virginia and the policies established by the Virginia Department of Taxation. The Land Book shall represent ownership of record as of January 1<sup>st</sup> of the tax year.

**Personal Property**

King William County does not prorate for personal property. Assessments are based on ownership as of January 1 of the tax year. King William Ordinance Section 70-141(a)(2) exempts farm animals, grains and feeds used for the nurture of farm animals, tobacco, wine produced by farm wineries, other agricultural products in the hands of a producer, farm machinery, farm implements, and privately owned trailers used in farming, all as set forth in §58.1-3505(A)1-11 of the Code of Virginia.

Personal property is classified for taxation pursuant to §58.1-1100 and §58.1-3500 *et seq* of the Code of Virginia. §58.1-3503 of the Code of Virginia requires that methods of valuing property be uniform within each category and be reasonably expected to determine actual fair market value as determined by the assessing officer. On November 20, 2006, as per §58.1-3518.1 of the Code of Virginia, the King

William County Board of Supervisors adopted a file by exception ordinance, King William Code Section 70-145(c)(d). This eliminated the requirement for most citizens to file a personal property return.

The valuation methods used are listed below. The condition of the property may be taken into account. This includes adjustments for high mileage and technological obsolescence. **Applications for a high mileage discount shall be accepted until May 1st of the tax year. Applications must be submitted each year.**

The Commissioner of the Revenue Office uses personal property assessment services and guides to obtain values. If a recognized pricing guide value is not available, the Code of Virginia allows the use of a percentage of original cost or a standard percentage of the prior year's assessment to determine value.

Automobiles, Motorcycles and Trucks are valued by JD Power Official Used Car Guide (formerly NADA) at Average Trade-In as of January 1<sup>st</sup> of the tax year or if needed, as a percentage of original cost. The minimum value assessed is \$1,000. If a vehicle is coded with Special Conditions by the DMV such as "Rebuilt, Salvage, Water Damage", the value will be discounted 40%.

Recreational Vehicles are valued by JD Power Recreation Vehicle Appraisal Guide or as a percentage of original cost. Recreational vehicles are assessed based on ownership as of January 1<sup>st</sup> of the tax year. First year assessment is 90% of cost. Successive years shall be 90% of the previous year's value until a minimum value of \$250 is reached for travel and camping trailers or a minimum value of \$1,000 for motor homes.

Boats/Motors- Boats are valued by Vessel Valuation Services based on its market research or as a percentage of original cost. Boats and motors are assessed based on ownership as of January 1<sup>st</sup> of the tax year. The minimum value for a boat without a motor is \$250 and the minimum value of a boat with a motor is \$500.

Trailers are valued as a percentage of original cost as of January 1<sup>st</sup> of the tax year. First year assessment is 90% of the original cost. Successive years shall be 90% of the previous year until a minimum value of \$250 is reached.

Aircraft are valued by the Department of Taxation. Aircraft are assessed based on ownership as of January 1<sup>st</sup> of the tax year.

Mobile Homes values are assigned by the reassessment contractor during a general reassessment based on square footage of living space, age and condition.

All Business Personal Property is assessed as a percentage of original cost based on ownership as of January 1<sup>st</sup> of the tax year. The first-year assessment is 80% of the original cost. Successive years shall be 60%, 40%, and 20%. After five years the minimum value is reached at 10% of the original cost.

Machinery and Tools are assessed at 25% of the original cost as of January 1<sup>st</sup> of the tax year. In accordance with §58.1-3507 of the Code of Virginia machinery and tools used in a manufacturing, mining, water well drilling, processing or reprocessing, radio or television broadcasting, dairy, dry cleaning or laundry business shall be listed and segregated as a class of tangible property separate from all other classes of personal property and shall be subject to local taxation only. The rate imposed by the locality shall not exceed the rate imposed upon the general class of tangible personal property.

The assessing officer has knowledge of, and complies with, state and local codes, court decisions, Attorney General opinions, and Department of Taxation advisory opinions that may affect specific assessments of personal property.

### **Personal Property Tax Relief**

The 1998 General Assembly enacted the Personal Property Tax Relief Act which provides relief from personal property taxes otherwise payable on the first \$20,000 of value for qualifying vehicles. The Personal Property Tax Relief Act of 1998 provides tax relief for passenger cars, motorcycles and pickup or panel trucks having a registered gross weight of less than 7,501 pounds. To qualify, a vehicle must: be owned by an individual or leased by an individual under a contract requiring the individual to pay the personal property tax; AND be used less than 50% for business purposes. Motor homes, trailers, certain large trucks and farm use vehicles do not qualify for tax relief. Personal Property Tax Relief is located in §58.1-3523 through 3535 of the Code of Virginia.

In 2005 the General Assembly placed a \$950 million cap on the amount of Personal Property Tax Relief effective January 1, 2006. Each locality receives a portion of the \$950 million based on the amount of tax relief they received from the state in 2004. Since 2006, King William County has received \$1,204,131 in relief. The Act does not allow a locality to add funds to the amount received from the state to increase the percentage of tax relief. In King William County, the tax for vehicles valued at and under \$1,000 is entirely covered by PPTRA funds. The amount of tax relief must be divided among all qualifying vehicles.

The King William County Code of Ordinances Section 70-149(b) requires the Board of Supervisors to annually approve, by resolution, the percentage of tax relief.

The **Personal Property Book** listing all personal property accounts will be presented to the County Treasurer electronically by September 1 of each year. The book will follow the form prescribed by the Department of Taxation and must be arranged alphabetically to show the persons chargeable with taxes. The address of each taxpayer shall be provided.

**Authority Requirements:** §58.1-3118 of the Virginia Code requires each Commissioner of the Revenue to retain the original personal property book in his/her office. §58.1-3119 of the Code of Virginia states that the personal property book cannot be altered after it is delivered to the local Treasurer. Per §58.1-3120 of the Code of Virginia, if a personal property book was not created for the year prior to the Commissioner taking office, then the new Commissioner must complete the book for that year. §58.1-3109 of the Code of Virginia states that the Commissioner of the Revenue must retain the Personal Property Book for six years. The Library of Virginia must be notified upon disposal of a book.

### **Personal Property Statutory Assessment**

In accordance with §58.1-3519 of the Code of Virginia, if any taxpayer liable to file a return, neglects or refuses to file such return for any year within the time prescribed, the Commissioner of the Revenue shall, from the best information available enter the fair market value of such property, and assess the same as if it had been reported to the Commissioner.



## Office of the Commissioner of the Revenue King William County Discovery and Audit

The Commissioner of the Revenue Office has a duty to ensure customer compliance with applicable state and local tax laws.

The Commissioner of the Revenue Office uses equitable, uniform and consistent measures to ensure that all taxable property is identified and maintains an objective, systematic process of discovering, accumulating and evaluating financial records and other evidence to determine conformity of *ad valorem* and excise tax filings with the applicable state and local tax laws.

In accordance with the Code of Virginia §58.1-3103, the Commissioner of the Revenue shall ascertain and assess at fair market value, all subjects of taxation in the locality on the first day of January in each year, except as otherwise provided by law. The Code of Virginia authorizes the local Commissioner to conduct audits of local taxes. A summary of authority is found in §58.1-3109(6) in the Code of the Virginia.

Property must be identified before it can be assessed. To aid in the discovery of taxable property and entities subject to any of the local option taxes, the following list of reference sources may be used. This list is not intended to be comprehensive and serves as guide:

Local Newspapers	Facebook Accounts
Tenant Lists	Internet Search
Building Permits	Visible Inspection
Department of Motor Vehicle Records	Reports from the Department of Taxation
Business License Records	Media Advertising
Personal Property Forms Filed	
Federal Tax Schedule C	

### § 58.1-3903. Omitted local taxes or levies.

If the commissioner of the revenue of any county or city or the tax-assessing officer of any town ascertains that any local tax has not been assessed for any tax year of the three preceding tax years or that the same has been assessed at less than the law required for any one or more of such years, or that the taxes for any cause have not been realized, the commissioner of the revenue or other assessing officer shall list and assess the same with taxes at the rate or rates prescribed for that year, adding thereto penalty and interest at the rate provided under §§ [58.1-3916](#) and [58.1-3918](#). Interest may be computed upon the taxes and penalty from the first day following the due date in the year in which such taxes should have been paid and shall accrue thereon from such date until payment; provided, if such assessment was

necessitated through no fault of the taxpayer, such penalty and interest shall accrue after thirty days from such date of assessment until payment. Code 1950, § 58-1164; 1984, c. 675; 1991, c. 8.



## Office of the Commissioner of the Revenue King William County Local Option Taxes

The King William County Commissioner of the Revenue office is responsible for assessing and maintaining records associated with certain local option taxes. This office administers the **business license tax, the food and beverage tax and the transient occupancy tax**. The office will ensure that uniform practices are utilized in the implementation and record keeping of these taxes. The Office of the Commissioner of the Revenue shall establish, implement and maintain a process of discovering and implementing uniform practices for the filing, abatement and appeals of local option taxes.

Authority for the implementation of local option taxes comes from two sources: The Virginia Code and from local ordinance.

The Commissioner's duty for local option taxes is to review all local ordinances and be certain they are current and comply with the Virginia Code and review the Legislative Summary published each year by the Department of Taxation. The Summary includes a general description of recently enacted legislation affecting State taxes administered by the Department and local taxes for which the Department assists with administration or upon which the Department renders advisory assistance.

Based on the wording of the local ordinances and state code a Commissioner determines their responsibilities for implementation. Collection is the responsibility of the Treasurer.

**Business Licenses (BPOL)** – Virginia Code §58.1-3703 authorizes counties, cities and towns to impose a local BPOL tax. Business licenses are applied to the annual gross receipts of a business and different rates may be applied to varying types of businesses such as retail, wholesale, contracting, professional and service. If gross receipts total less than \$50,000, a flat administrative fee of \$30.00 is charged. Business license taxes have many rates, requirements, and regulations. The Virginia Department of Taxation has prepared BPOL Guidelines which is the main reference source for administering this tax.

Guidelines: <https://www.tax.virginia.gov/laws-rules-decisions/rulings-tax-commissioner/00-3>

King William BPOL Ordinance: <https://www.kwc.gov/180/Business-License-Tax>

## **Food and Beverage**

In accordance with §58.1-3840 and §58.1-3833 of the Code of Virginia, all localities are permitted to impose a meals or food and beverage tax. The tax rate is 4%. This fiduciary tax is collected by the food provider and remitted on a monthly basis.

King William Food & Beverage Ordinance <https://www.kwc.gov/DocumentCenter/View/3183/Article-VIII---Food-and-Beverage-Tax-Ordinance>

## **Transient Occupancy Tax**

In accordance with §58.1-3819 of the Code of Virginia, counties are permitted to impose a transient occupancy tax on the rental of rooms for a period fewer than 30 consecutive days. The rate is 7%. This is a fiduciary tax collected by a business and remitted to the locality on a monthly basis.

King William Transient Occupancy Ordinance:

<https://www.kwc.gov/DocumentCenter/View/3202/Transient-Occupancy-Tax-Ordinance>

Current forms for the local option taxes are located at:

<https://www.kwc.gov/178/Commissioner-of-the-Revenue>



## Commissioner of the Revenue King William County Policy for Assessment Appeal

Any citizen, business owner or other taxpayer with a question concerning any local assessment is encouraged to contact this office by telephone or email. In many instances, differences or concerns can be resolved during this initial contact. Examples that are easily resolved include a dwelling assessed with two full bathrooms when it has one full and one ½ bathroom, a vehicle that has been sold or a return is filed after a statutory assessment has been issued. When differences cannot be resolved, a formal appeal becomes necessary.

The office of the Commissioner of the Revenue provides a consistent, defined course of action when there is a disagreement of a local assessment. Local assessments include real estate, tangible personal property tax and all local option taxes.

*Virginia Code* §58.1-3703.1 governs the administrative appeals process for local BPOL taxes. *Virginia Code* §58.1-3983.1 provides that assessments of local Machinery and Tools Tax, the Business Tangible Personal Property Tax, and the Merchant's Capital Tax (commonly referred to as local business taxes) may be appealed to the Department of Taxation. Their involvement is limited to resolving appeals. In conformance with §58.1-3980 of the Code of Virginia, all taxpayers aggrieved by an assessment may apply to the Commissioner of the Revenue for a correction of that assessment. Appeals must be made within the time frames provided in the Code of Virginia. A final determination shall be made within 90 days of the date of final receipt of all requested information.

**Virginia Code** §58.1-3980. Application to commissioner of the revenue or other official for correction.

A. Any person, firm or corporation assessed by a commissioner of the revenue or other official performing the duties imposed on commissioners of the revenue under this title with any local tax authorized by this title, including, but not limited to, taxes on tangible personal property, machinery and tools, merchants' capital, transient occupancy, food and beverage, or admissions, or a local license tax, aggrieved by any such assessment, may, within three years from the last day of the tax year for which such assessment is made, or within one year from the date of the assessment, whichever is later, apply to the commissioner of the revenue or such other official who made the assessment for a correction thereof.

Sections [58.1-3980](#) through [58.1-3983](#) shall also apply to erroneous assessments of real estate if the error sought to be corrected in any case was made by the commissioner of the revenue or such other official to whom the application is made, or is due to a factual error made by others in connection with conducting general reassessments as provided in subsection C of § [58.1-3981](#).

B. Notwithstanding the provisions of subsection A, an unpaid tangible personal property tax assessment may be appealed to the commissioner of the revenue or other assessing official at any time during which such assessment is collectible under § [58.1-3940](#), provided the taxpayer can demonstrate by clear factual evidence that he was not subject to the tax for the year in question. If the assessing official is satisfied that the assessment is erroneous, he shall abate the assessment and notify the treasurer or other collecting official of the abatement. Upon receipt of such notice, the treasurer or other collecting official shall forthwith issue a refund or take such other steps as may be necessary to correct the taxpayer's liability accordingly upon the books of the locality.

In the case of an erroneous assessment that has been satisfied in whole or in part through an involuntary payment, an appeal to the assessing official must be made within one year from the date of the involuntary payment. If the assessing official is satisfied that the assessment is erroneous, he shall abate the assessment and notify the treasurer or other collecting official of the abatement. Upon receipt of such notice, the treasurer or other collecting official shall forthwith issue a refund. For purposes of this section, "involuntary payment" means a payment received pursuant to the Setoff Debt Collection Act (§ [58.1-520](#) et seq.) or § [58.1-3952](#).

Code 1950, § 58-1141; 1952, c. 82; 1954, c. 533; 1958, c. 585; 1971, Ex. Sess., c. 13; 1974, c. 362; 1977, c. 99; 1984, c. 675; 1989, c. 86; 1991, c. 8; 1992, c. 382; 1995, c. [445](#); 1998, c. [648](#); 1999, cc. [123](#), [624](#), [677](#).

## **Procedures for a Formal Appeal**

1. Contact the Commissioner of the Revenue Office in writing stating the nature of the appeal, the date of submission on the correspondence and citing all pertinent details with supporting documentation.
2. If additional information is required, the Commissioner of the Revenue Office will contact the individual requesting such information within one week after receiving the appeal.
3. Upon receipt of all requested information, the Commissioner of the Revenue Office will review and provide a final determination letter within 90 days of the written date of appeal.

At any time, the appeal may be presented to the Circuit Court for a Correction of Erroneous Assessment as per §58.1-3984 of the Code of Virginia.

An exoneration or adjustment (abatement) to any locally assessed tax will be performed as expeditiously as possible. Documentation supporting the abatement will be attached to Form 905, Memorandum of Corrected Assessment, and placed in the appropriate abatement folder. No staff person will exonerate their own taxes or the taxes of any person with whom they have a personal relationship. All abatements require the deputy's signature. In addition, any abatement over \$1,000 also requires the signature of the Commissioner of the Revenue. Payments are to be processed by the Treasurer of King William in the Treasurer's office.



## **Office of the Commissioner of the Revenue King William County Disabled Veteran Exemptions**

Pursuant to Article X, Section 6-A of the Constitution of Virginia, the General Assembly exempts from taxation the real property, including the joint real property of husband and wife, of any Veteran who has been rated by the U.S. Department of Veterans Affairs or its successor agency pursuant to federal law to have a 100 percent service-connected, permanent and total disability, and who occupies the real property as his/her primary place of residence. The exemption applies to the parcel which is the primary residence of the veteran and/or the surviving spouse of the veteran and up to five (5) acres of land.

Section 6 of Article X of the Constitution of Virginia was amended effective January 1, 2021 to establish the exemption from local property taxation for one vehicle (i.e. car or truck) used primarily by or for a 100% service-connected, totally and permanently Disabled Veteran. The vehicle may be owned (not leased) by the Disabled Veteran or their spouse.

The Office of the Commissioner of the Revenue administers these exemption programs. Applications for both exemptions are available at:

<https://www.kwc.gov/533/Disabled-Veteran-Exemptions>



# Office of the Commissioner of the Revenue King William County Tax Relief for the Elderly and Disabled

The Office of the Commissioner of the Revenue administers Tax Relief for Elderly and Disabled Persons in a manner consistent with the Code of Virginia, policies established by the Virginia Department of Taxation and the King William County Code of ordinances.

Real Estate Tax Relief is available for certain elderly and disabled persons. To qualify, annual income from all sources may not exceed \$55,000 and capital assets, excluding the dwelling and up to five acres of land, may not exceed \$125,000. New applications or an affidavit for recertification must be submitted every year between January 1 and March 1 for the current taxable year. More information is available at:

<https://www.kwc.gov/186/Real-Estate-Tax-Relief>

**Tax Relief for the Elderly and Permanently Disabled:** In conformance with §58.1-3210 *et seq* of the Code of Virginia, the Office of the Commissioner of the Revenue shall administer the tax relief for the elderly and disabled program and shall maintain all associated records. The deadline for application shall be March 1<sup>st</sup> of the tax year and acceptance into the program shall be subject to all restrictions as provided in the Code of Virginia and the King William Code of Ordinances Chapter 70 Division 3.



## Office of the Commissioner of the Revenue King William County Special Assessment for Land Preservation

The King William County Board of Supervisors adopted the Special Assessment for Land Preservation Ordinance (Land Use) as provided for §58.1-3229 et seq of the Code of Virginia to promote the preservation of real estate devoted to agricultural and forest use. Properties that qualify for this program are assessed on the value of the land for its production rather than a higher fair market value.

New applications for the Land Use program must be received before November 1<sup>st</sup> to receive the Land Use values for the following year. Revalidations must be filed on or before December 5<sup>th</sup> to remain in the program for the following year. Late applications or renewals will be accepted until December 31<sup>st</sup> but a late filing fee will be assessed.

Participants must revalidate every six years.

King William Ordinance Section 70-71 et seq.

More information about Land Use can be found at:

<https://www.kwc.gov/182/Land-Use>



**Office of the Commissioner of the Revenue  
King William County**

# Personnel Policy

Employees in the Commissioner of the Revenue Office are covered by the King William County Personnel Policy.

The King William County Personnel Manual is available at:

<https://www.kwc.gov/459/Personnel-Policy>

Each employee is responsible for reading and being familiar with the policies contained in the Manual. Failure to comply with these policies may result in disciplinary action.

Any changes to the information, policies, and benefits described in the Manual are binding in all respects.

The Manual does not create any express or implied contractual commitment by the County. The personnel policies do not constitute an employment contract or agreement.

Employees in the Commissioner of the Revenue Office are at-will employees. The Commissioner may end an employment relationship at any time for any reason or no reason at all.

Each employee will receive an annual performance review and will meet with the Commissioner of the Revenue to review and discuss.

Each employee will receive a copy of the King William Acceptable Use Policy for the internet and County computers.

Employees in the Commissioner of the Revenue's Office are not covered by the Grievance Policies and Procedures as stated in the King William County Personnel Manual.



**Office of the Commissioner of the Revenue**

**King William County  
PERSONNEL POLICY  
Employee Acknowledgement and Agreement**

I acknowledge access to the King William County Personnel Policies and Procedures Manual,

I acknowledge and understand that it is my responsibility as an employee to comply with these personnel policies and that my failure to do so may result in disciplinary action.

I further understand that the information, policies, and benefits described in the personnel policies are subject to change and that I will be bound by the modified policies in all respects.

I understand that these personnel policies do not create any express or implied contractual commitment by the County and these personnel policies do not constitute an employment contract or agreement.

I understand that I am an at-will employee and that the Commissioner of the Revenue may end its employment relationship with me at any time for any reason or no reason at all.

\_\_\_\_\_ (Signature)

\_\_\_\_\_ (Printed Name)

\_\_\_\_\_ (Date)

# Performance Review



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Employee Name \_\_\_\_\_

Date \_\_\_\_\_

**SCORE THE PERFORMANCE IN EACH JOB FACTOR BELOW ON A SCALE OF 5 - 1, AS FOLLOWS:**

- 5 = Outstanding, consistently exceeds this job factor expectations and is recognized by peers and/or customers as a leader and positive example for others.
- 4 = Above Expectations, consistently meets and occasionally exceeds this job factor expectations.
- 3 = Meets Expectations, consistently meets this job factor expectations.
- 2 = Below Expectations, occasionally fails to meet this job factor expectations.
- 1 = Needs Improvement, consistently fails to meet this job factor expectations and a job performance improvement plan is required.

**QUANTITY OF WORK:** (Consider the quantity of work turned out and the promptness with which it is completed)

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**SCORE** \_\_\_\_\_

**QUALITY OF WORK:** (Consider the ability and accuracy of work produced, meeting county standards, neatness)

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**SCORE** \_\_\_\_\_

KNOWLEDGE OF JOB: (Consider basic knowledge of present job and equipment necessary to do the job)

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SCORE \_\_\_\_\_

DEPENDABILITY: (Consider amount of supervision required, punctuality and attendance)

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SCORE \_\_\_\_\_

TEAMWORK: (Consider willingness and cooperativeness with co-workers and supervisors)

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SCORE \_\_\_\_\_

ADHERENCE TO POLICY: (Consider adherence to policies and procedures)

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SCORE \_\_\_\_\_

ATTITUDE: (Consider the demeanor used in dealings with customers, co-workers and supervisors)

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SCORE \_\_\_\_\_

INITIATIVE: (Consider the degree to which an employee searches out new tasks and expands abilities professionally and personally)

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SCORE \_\_\_\_\_

**REVIEW:**

**Accomplishments**

Please list this employee's top three accomplishments this year

1.

2.

3.

**Strengths**

Please list this employee's top three strengths and give a specific example where this strength was exemplified.

1.

2.

3.

**Opportunities for Improvement**

Please list three areas where this employee could improve and develop performance.

1.

2.

3.

**OVERALL PERFORMANCE RATING**

- 40 - 35 **OUTSTANDING** - Performance consistently exceeds job requirements.
- 34 - 30 **EXCEEDS EXPECTATIONS** - Performance consistently exceeds job requirements.
- 29 - 25 **SATISFACTORY** - Performance fully meets job requirements.
- 24 - 20 **NEEDS IMPROVEMENT** - Performance meets some, but not all, job requirements.
- 19 - 0 **UNSATISFACTORY** - Performance is below job requirements.

**COMMENTS:**

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**EMPLOYEE'S SIGNATURE:**

I agree  disagree  with the evaluators overall score.

<b>Employee's Signature:</b>	<b>Date:</b>
<b>Supervisor's Signature:</b>	<b>Date:</b>

This annual performance evaluation will become part of your personnel file.  
Please sign above to acknowledge you have received this document.

# King William County Acceptable Use Policy (AUP)

*Reference: (Security Awareness and Information Assurance). A well-protected network enables organizations to easily handle the increasing dependence on the Internet. For an organization to be successful, it needs to integrate information that is secure from all aspects of the organization. The purpose of this policy is to outline the acceptable use of computer equipment within the King William County. These rules are in place to protect the employee and the organization. Inappropriate use exposes the county to risks including attacks, compromise of network systems and services, and legal issues. This policy applies to all employees, contractors, consultants, temporary employees, and other workers requiring access to the King William County network.*

1. **Understanding.** I understand that I have the primary responsibility to safeguard the information contained in the King William County Network (KWCNET) from unauthorized or inadvertent use, modification, disclosure, destruction, and denial of service by following the guidelines set forth in this document.
2. **Access.** Access to this network is for official use and authorized purposes including Personal Essential matters.
  - 2.1 Personal Essential. – Matters involving medical, day care, or other critically essential matters.
3. **Revocability.** Access to the King William County (KWC) Information Systems (IS) resources is a revocable privilege and is subject to content monitoring and security testing.
4. **Information processing.** The KWCNET is the primary IS for county staff, Board of Supervisors (BOS), and committee members. The KWCNET provides communication to state and other local Government organizations. Primarily, this is done via electronic mail and Internet networking protocols such as Web Access, Virtual Private Network, and Terminal Server Access Controller Systems (TSACS).
  - 4.1. The KWCNET and the Internet, for the purpose of this AUP, are synonymous. E-mail and attachments are vulnerable to interception as they traverse the KWCNET and Internet, as well as all inbound/outbound data, external threats (e.g. worms, denial of service, hacker) and internal threats.
  - 4.2. S/MIME Encryption:
    - 4.2.1. Clear text emails must not contain sensitive information. If sensitive information must be communicated using email, the email must be encrypted.
5. **User Minimum-security rules and requirements.** The following minimum-security rules and requirements apply to all KWC computer users.

- 5.1. I will protect my logon credentials (passwords or passphrases). Passwords will consist of at least eight (14), nonblank, characters with at least two (2) characters of the following four (4) character types; Special characters, Alphabetical characters, Numerical characters, or Combination of uppercase and lower-case letters.
- 5.2. My network user account is not to be shared with others.
- 5.3. Passwords should be changed at least every six months and should not include easily guessable text such as variations on local sports teams, pet names, spousal/child names, or organization names. Long two part phrases such as Summer!RiverTime\$ are encouraged.
- 5.4. I will lock my computer when I am not in a position where I can physically view the device.
  - Locking the computer may be accomplished by clicking the windows button  + **L** at the same time.
- 5.5. I will restart the computer when departing for the day.
- 5.6. I will use only authorized hardware and software on the KWC county networks. Freeware and Open-Source software must be approved by IT Director.
- 5.7. To protect the systems against viruses or spamming, I will notify IT and they will use virus-checking procedures before uploading or accessing information from any system, diskette, attachment, compact disk, or other storage media.
- 5.8. I will not alter, change, configure, or use operating systems, programs, or IS except as specifically authorized.
- 5.9. I will not introduce executable code (such as, but not limited to, .exe, .com, .vbs, or .bat files) without authorization, nor will I write malicious code.
- 5.10. I will not utilize KWC county provided IS for commercial financial gain, personal or illegal activities.
- 5.11. Maintenance will be performed by authorized personnel only.
- 5.12. Only county provided storage devices should be used. Do not use personal storage devices (ie. personal USB drive).
- 5.13. I will immediately report any suspicious output, files, shortcuts, or system problems to the KWC Information Technology Department (ITD) and/or immediate supervisor and cease all activities on the system.
- 5.14. I will address any questions regarding the ISP to the ITD.
- 5.15. I understand that each electronic issued device is the property of King William Co. and is provided to me for official and authorized use.
- 5.16. I understand that monitoring of KWCNET will be conducted for various purposes and

information captured during monitoring may be used for possible adverse administrative, disciplinary, or criminal actions. I understand that the following activities are prohibited uses of an KWC IS:

- 5.16.1. Personal Use of County own laptops, computers unless considered “Personal Essential”.
  - 5.16.2. Unethical use (e.g., Spam, profanity, sexual misconduct, gaming, extortion).
  - 5.16.3. Accessing and showing unauthorized sites (e.g., pornography, streaming videos, E-Bay, chatrooms).
  - 5.16.4. Any use that could cause congestion, delay, degradation, or disruption of service to any of the county’s IS or equipment is unacceptable.
  - 5.16.5. Unauthorized sharing of information that is deemed proprietary or not releasable (e.g., use of keywords, phrases or data identification).
- 5.17. I understand that I may use an KWC IS email for limited personal communications or “personal essential” matters.
- 5.18. KWC provides Guest WiFi for the use of personal devices. Staff is permitted to use personal devices on the Guest WiFi system. Guest Wifi is permitted before or after duty hours, break periods, or lunch time, or as permitted by their supervisor as long as they do not cause an adverse impact on my official duties; are of reasonable duration and causes no adverse reflection on KWC. Unacceptable use of services or policy violations may be a basis for disciplinary actions and denial of services for any user.
- 5.19. Files that contain Personal Identification Information (PII) shall be encrypted using the Encrypted File System (EFS). Users can view the “How To Encrypt And Decrypt Files Using The Encrypting File System (EFS) On Windows” instructional video at <https://www.youtube.com/watch?v=FihUbybPHhE> or someone from the IDT can assist with this task.
- 5.19.1. PII is outlined as follows
    - 5.19.1.1. A Virginia resident's first name or first initial and last name in combination with and linked to any one or more of the following data elements, when the data elements are neither encrypted nor redacted: Social Security number; driver's license number or state identification card number issued in lieu of a driver's license number; financial account number, or credit card or debit card number, in combination with any required security code, access code, or password that would permit access to a resident's financial accounts; passport number; or military identification number. Personal information does not include information that is lawfully obtained from publicly available information, or from federal, state, or local government records lawfully made available to the general public (Va. Code § 18.2-186.6(A)).

6. By signing this document, I acknowledge and consent that when I access the King William County information systems:

6.1. I am accessing an official information system (IS) (which includes any device attached to this information system) that is provided for KWC Government authorized use only.

6.2. I consent to the following conditions:

6.2.1. The KWC Government routinely intercepts and monitors communications on this information system for purposes including, but not limited to, penetration testing, communications security (COMSEC) monitoring, network operations, personnel misconduct (PM), and law enforcement (LE).

6.2.2. Communications using data stored on KWC Government IS are not private, are subject to routine monitoring, interception, and search, and may be disclosed or used for any KWC Government-authorized purpose.

6.2.3. This IS implements security measures (e.g., authentication and access controls) to protect KWC Government interests, not for my personal benefit or privacy.

6.2.4. Notwithstanding the above, using an information system does not constitute consent to personnel misconduct, law enforcement, or investigative searching or monitoring of the content of privileged communications or data (including work product) that are related to personal representation or services by attorneys, psychotherapists, or clergy, and their assistants. Under these circumstances, such communications and work product are private and confidential, as explained below:

6.2.4.1. Users should take reasonable steps to identify such communications or data that the user asserts are protected by any such privilege or confidentiality. However, the user's identification or assertion of a privilege or confidentiality is not sufficient to create such protection where none exists under established legal standards.

6.3. Violation of the Information Security Policy or the AUP may result in users removal from the KWCNET and KWC information technology computers or mobile devices.

\_\_\_\_\_  
Print

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Department

## ADDENDUM ITEMS

**Items 1 and 2 require individual signature and date of the user. These items are applicable to those individuals using such services/devices/access.**

1. **Remote access.** Remote access will be conducted via terminal server access controller system (TSACS), virtual private network (VPN), or outlook web access (OWA). Government owned hardware and software will be used. The employee is the only individual authorized to use this equipment. Access will be as authorized by the supervisor. Requirements as indicated throughout this AUP are applicable for access to KWC resources.
  
2. **Mobile devices.**
  - a. This area applies to KWC issued cell phones, tablets, and Laptops.
  
  - b. I will be held responsible for damage caused to a KWC Government system or data through negligence or a willful act.
  
  - c. I am aware of the following risks when utilizing the SMS (Text) service:
    - (1) Messages are not encrypted, and copies are stored in memory on the phone and in the wireless carrier database. Sensitive information should not be sent via SMS/Text/Messages/Multimedia Messaging Service (MMS).
  
    - (2) URL to hacker web sites can be sent to a SMS/Text Message/MMS. If a user connects to the Uniform Resource Locator (URL), malware could be downloaded on the phone.
  
    - (3) Executable files (including malware) can be embedded in SMS/TextMessage/MMS.
  
    - (4) Photos sent via SMS/Text Messages/MMS can include URLs to hacker web sites embedded in the photo. When the photo is viewed, the phone will connect to web site of the embedded we b site.

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(Signature/Date)



## Office of the Commissioner of the Revenue King William County Freedom of Information Policy

The Commissioner of the Revenue shall promote citizen access to public records as required in the Virginia Freedom of Information Act (FOIA). It is incumbent upon all Commissioner of the Revenue staff members to be knowledgeable of the Act and understand specific tax-related exclusions to the Act.

The office will comply with the Virginia Freedom of Information Act in the performance of its duties. Requested information will be provided as soon as is reasonable to do so and has been determined to be appropriate public information.

**Statutory Authority:** The Virginia Freedom of Information Act located §2.2-3700 *et seq.* of the Code of Virginia.

**Exceptions to the Act:** Exceptions to the Act must be specifically stated either in the act itself or in other Virginia or Federal statutes. Tax returns and any records that reveal information about income are specifically excluded from the Act.

**Accountability Measurement:** The successful attempt to strike a fair balance between the public's right to know and the legitimate needs of state and local officials to keep some matters confidential.

### **Rights of Requesters and Responsibilities of King William County under the Virginia Freedom of Information Act**

The Virginia Freedom of Information Act (FOIA), located § 2.2-3700 *et seq.* of the Code of Virginia, guarantees citizens of the Commonwealth and representatives of the media access to public records held by public bodies, public officials, and public employees.

A public record is any writing or recording -- regardless of whether it is a paper record, an electronic file, an audio or video recording, or any other format -- that is prepared or owned by, or in the possession of a public body or its officers, employees or agents in the transaction of public business. All public records are presumed to be open and may only be withheld if a specific statutory exemption applies.

The purpose of FOIA is to promote an increased awareness by all persons of governmental activities. In furthering this policy, FOIA requires that the law be interpreted liberally, in favor of access, and that any exemption allowing public records to be withheld must be interpreted narrowly.

### **FOIA Rights of Virginia Citizens and Certain Media Members**

- You have the right to request to inspect **or** receive copies of public records, or both.
- You have the right to request that any charges for the requested records be estimated in advance.
- If you believe that your FOIA rights have been violated, you may file a petition in district or circuit court to compel compliance with FOIA. Alternatively, you may contact the FOIA Council for a nonbinding advisory opinion.

<https://www.virginia.gov/agencies/virginia-freedom-of-information-advisory-council/>

### **Making a Request for records from the King William County Commissioner of the Revenue**

- You may request records by U.S. Mail, fax, e-mail, in person, or over the phone. FOIA does not require that your request be in writing, nor do you need to specifically state that you are requesting records under FOIA.
  - From a practical perspective, it may be helpful to both you and the person receiving your request to put your request in writing. This allows you to create a record of your request. It also gives us a clear statement of what records you are requesting, so that there is no misunderstanding over a verbal request. However, we cannot refuse to respond to your FOIA request if you elect not to put it in writing.
- Your request must identify the records you are seeking with "reasonable specificity." This is a common-sense standard. It does not refer to or limit the volume or number of records that you are requesting; instead, it requires that you be specific enough so that we can identify and locate the records that you are seeking.
- Your request must ask for existing records or documents. FOIA gives you a right to inspect or copy records; it does not apply to a situation where you are asking general questions about the work of King William County, nor does it require King William County to create a record that does not exist.
- You may choose to receive electronic records in any format used by King William County in the regular course of business.
  - For example, if you are requesting records maintained in an Excel database, you may elect to receive those records electronically, via e-mail or on a computer disk, or to receive a printed copy of those records.
- If we have questions about your request, please cooperate with the staff's efforts to clarify the type of records that you are seeking, or to attempt to reach a reasonable agreement about a response to a large request. Making a FOIA request is not an adversarial process, but we may need to discuss your request with you to ensure that we understand what records you are seeking.

**To request records maintained by the Office of the Commissioner of the Revenue contact:**

*Karena L. Funkhouser  
Commissioner of the Revenue  
P.O. Box 217  
King William, VA 23086  
(804)769-4941  
cor@kwc.gov*

**In addition, the Freedom of Information Advisory Council is available to answer any questions you may have about FOIA. The Council may be contacted by e-mail at [foiacouncil@dls.virginia.gov](mailto:foiacouncil@dls.virginia.gov), or by phone at (804) 225-3056 or toll free 1-866-448-4100.**

### **The Commissioner of the Revenue's Responsibilities in Responding to Your Request**

- King William County must respond to your request within five working days of receiving it. "Day One" is considered the day after your request is received. The five-day period does not include weekends or holidays.
- The reason behind your request for public records from King William County is irrelevant, and you do not have to state why you want the records before we respond to your request. FOIA does, however, allow King William County to require you to provide your name and legal address.
- FOIA requires that King William County make one of the following responses to your request within the five-day time period:
  - 1) We provide you with the records that you have requested in their entirety.
  - 2) We withhold all of the records that you have requested, because all of the records are subject to a specific statutory exemption. If all the records are being withheld, we must send you a response in writing. That writing must identify the volume and subject matter of the records being withheld and state the specific section of the Code of Virginia that allows us to withhold the records.
  - 3) We provide some of the records that you have requested but withhold other records. We cannot withhold an entire record if only a portion of it is subject to an exemption. In that instance, we may redact the portion of the record that may be withheld and must provide you with the remainder of the record. We must provide you with a written response stating the specific section of the Code of Virginia that allows portions of the requested records to be withheld.
  - 4) We inform you in writing that the requested records cannot be found or do not exist (we do not have the records you want). However, if we know that another public body has the requested records, we must include contact information for the other public body in our response to you.

- 5) If it is practically impossible for King William County to respond to your request within the five-day period, we must state this in writing, explaining the conditions that make the response impossible. This will allow us seven additional working days to respond to your request, giving us a total of 12 working days to respond to your request.
- If you make a request for a very large number of records, and we feel that we cannot provide the records to you within 12 working days without disrupting our other organizational responsibilities, we may petition the court for additional time to respond to your request. However, FOIA requires that we make a reasonable effort to reach an agreement with you concerning the production of the records before we go to court to ask for more time.

### **Costs**

- A public body may make reasonable charges not to exceed its actual cost incurred in accessing, duplicating, supplying, or searching for the requested records. No public body shall impose any extraneous, intermediary, or surplus fees or expenses to recoup the general costs associated with creating or maintaining records or transacting the general business of the public body. Any duplicating fee charged by a public body shall not exceed the actual cost of duplication. All charges for the supplying of requested records shall be estimated in advance at the request of the citizen as set forth in subsection F of § 2.2-3704 of the Code of Virginia.
- You may have to pay for the records that you request from King William County. FOIA allows us to charge for the actual costs of responding to FOIA requests. This would include items like staff time spent searching for the requested records, copying costs, or any other costs directly related to supplying the requested records. It cannot include general overhead costs.
- If we estimate that it will cost more than \$200 to respond to your request, we may require you to pay a deposit, not to exceed the amount of the estimate, before proceeding with your request. The five days that we must respond to your request does not include the time between when we ask for a deposit and when you respond.
- You may request that we estimate in advance the charges for supplying the records that you have requested. This will allow you to know about any costs upfront or give you the opportunity to modify your request in an attempt to lower the estimated costs.
- If you owe us money from a previous FOIA request that has remained unpaid for more than 30 days, King William County may require payment of the past-due bill before it will respond to your new FOIA request.

### **Types of records**

King William County maintains various records necessary for the operation of local government. These include, but are not limited to, personnel, building, zoning, billing, finance, tax, grants, court, land and public safety records.

## **Commonly used exemptions**

The Code of Virginia allows any public body to withhold certain records from public disclosure. King William County commonly withholds records subject to the following exemptions but expressly reserves the right to withhold all or portions of certain records pursuant to any exemption contained in the Code of Virginia:

- Personnel records (§ 2.2-3705.1 (1) of the Code of Virginia)
- Records subject to attorney-client privilege (§ 2.2-3705.1 (2)) or attorney work product (§ 2.2-3705.1 (3))
- Vendor proprietary information (§ 2.2-3705.1(6))
- Records relating to the negotiation and award of a contract, prior to a contract being awarded (§ 2.2-3705.1(12))
- Personal Information (§2.2-3705.1(10))
- Health Records (§2.2-3705.5)
- Social Services Records (2.2-3705.5)
- Criminal Records (2.2-3706), including but not limited to:
  - Criminal Investigative Files (2.2-3706 (A)(2)(a))
  - Victim/Witness/Undercover Office (§2.2-3706(A)(2)(j))
  - Anonymous Witness (§2.2-3706(A)(3))
  - Noncriminal Record (§2.2-3706(B))
- Social Security Number (§2.2-3815)
- Confidential Taxpayer Information (§58.1-3)
- Other exemptions may be applicable

## **Policy regarding the use of exemptions**

*The County does not have a written policy regarding statutory exemptions. It is the general policy of King William County to invoke exemptions to protect employee privacy, citizen privacy, confidentiality, negotiation/bargaining position, investigations and legally privileged materials. Exemptions are exercised on a case by case basis.*



## **Office of the Commissioner of the Revenue King William County Code of Ethics**

The King William County Commissioner of the Revenue Office adheres to the Code of Ethics established by the International Association of Assessing Officers (IAAO).

### **IAAO Code of Ethics and Standards of Professional Conduct**

As a matter of fundamental principle, IAAO members should adhere to the highest ethical standards. Public trust in our performance is the foundation of our credibility. Assessment professionals support IAAO because they trust us to be good stewards of their resources, to uphold rigorous standards of conduct and to serve as a catalyst for excellence in the assessment profession.

Nonprofit organizations must earn this trust every day. It is up to all members of the IAAO Executive Board members, committee members, volunteers, staff and the general membership to demonstrate their ongoing commitment to the core values of integrity, honesty, fairness, openness, respect and responsibility.

The purpose of this Code of Ethics and Standards of Professional Conduct is to establish guidelines for assessing officials and all members of the International Association of Assessing Officers (IAAO) and set forth standards by which to judge an IAAO member whose conduct is in question. Members shall conduct themselves in a professional manner that reflects favorably upon themselves, the organization, the appraisal profession, and the property tax system, and avoid any action that could discredit themselves or these entities.

Adherence to the IAAO Constitution, Bylaws, Procedural Rules and Code of Ethics is the minimum standard of expected behavior. We must do more, however, than simply obey the rules. We must embrace the spirit of the governing documents, and go beyond stated requirements, making sure that what we do is matched by what the membership perceives and expects. Transparency, openness and responsiveness to member's concerns must be integral to our behavior.

### **Statement of Values**

The Code of Ethics of the International Association of Assessing Officers is built on a foundation of widely shared values. These values include our:

- Commitment to the improvement of the property tax system worldwide.

- Accountability to the public good.
- Commitment to excellence in assessment administration beyond property tax law.
- Respect for the worth and dignity of all individuals.
- Promotion of inclusiveness, fairness and diversity.
- Obligation to organizational transparency, integrity and honesty.
- Practice of responsible stewardship of resources; and
- Dedication to excellence and maintaining public trust.

The values are reflected in the following Code of Ethics of the International Association of Assessing Officers.

## **Definitions**

For definitions of terms relating to appraisal practice, refer to the definitions section of the Uniform Standards of Professional Appraisal Practice (USPAP).

## **Exceptions**

If compliance with or adherence to any Canon or Ethical Rule set forth in the IAAO Code of Ethics and Standards of Professional Conduct would constitute a violation of the law of any jurisdiction, such Canon or Ethical Rule shall be void and of no force or effect in such jurisdiction.

In stating each individual Canon or Ethical Rule, no attempt has been made to enumerate all of the various circumstances and conditions that will excuse an IAAO member from strict observance; however, the IAAO recognizes that illness, acts of God, and various other events beyond the control of an IAAO member may make it inequitable to insist upon a strict observance in a particular case. When an IAAO member, in the exercise of reasonable care, commits a violation due to illness, acts of God, or other circumstances beyond his or her control, it is expected that the Ethics Committee will act in a manner that will avoid an inequitable result.

As there are other remedies under applicable federal, state/provincial, and local laws, nothing in this Code shall apply to the conduct of a member toward his or her employees and other workers in the member's assessment office or appraisal business, including, but not limited to, employment discrimination.

## **Canon 1: (Professional Duties)**

Members shall conduct their professional duties and any activities as a member of IAAO in a manner that reflects credit upon themselves, their profession and the organization.

## **Ethical Rules**

ER 1-1 It is unethical for members to conduct their professional duties in a manner that could reasonably be expected to create the appearance of impropriety.

ER 1-2 It is unethical for members to accept an appraisal or assessment -related assignment which they are not qualified to perform.

ER 1-3 It is unethical for members knowingly to fail in the performance of their duties according to applicable laws and regulations or in the uniform application of such laws and regulations.

ER 1-4 It is unethical for members to refuse (by intent or omission) to make available all public records in their custody for public review, unless access to such records is specifically limited or prohibited by law, or the information has been obtained on a confidential basis and the law permits such information to be treated confidentially. Assessing officers must make every reasonable effort to inform the public about their rights and responsibilities under the law and the property tax system.

ER 1-5 It is unethical for members to refuse to cooperate with public officials to improve the efficiency and effectiveness of the property tax and public administration in general.

ER 1-6 It is unethical to engage in misconduct of any kind that leads to a conviction for a crime involving fraud, dishonesty, false statements, or moral turpitude.

ER 1-7 It is unethical to perform any appraisal, assessment, or consulting service that is not in compliance with the IAAO governing documents or the Uniform Standards of Professional Appraisal Practice.

### **Canon 2: (Truthfulness)**

Members shall not make public statements (written or oral) that are untrue or tend to mislead or deceive the public in the course of performing their professional duties.

#### **Ethical Rules**

ER 2-1 It is unethical to provide inaccurate, untruthful, or misleading information to solicit assessment-related assignments or to use misleading claims or promises of relief that could lead to loss of confidence in appraisal or assessment professionals by the public.

ER 2-2 It is unethical to claim an IAAO professional designation unless authorized, whether the claim is verbal or written, or to claim disqualifications that are not factual or may be misleading.

ER 2-3 It is unethical to fail to recognize the source (s) of any materials quoted or cited in writings or speeches.

### **Canon 3: (Conflict of Interest)**

Members shall not engage in any activities in which they have or may reasonably be considered by the public as having a conflict of interest.

#### **Ethical Rules**

ER 3-1 It is unethical for members to accept an appraisal or assessment-related assignment that can reasonably be construed as being in conflict with their responsibility to their jurisdiction, employer, or client, or in which they have an unrevealed personal interest or bias.

ER 3-2 It is unethical to accept an assignment or responsibility in which there is a personal interest without full disclosure of that interest.

ER 3-3 It is unethical to accept an assignment or participate in an activity where a conflict of interest exists and could be perceived as a bias or impair objectivity.

#### **Canon 4: (Support of IAAO)**

Members shall abide by and support the provisions of the IAAO Constitution, Bylaws, and Procedural Rules.

#### **Ethical Rules**

ER 4-1 It is unethical for an IAAO member to:

- (a) Knowingly make false statements or submit misleading information when completing a membership application, or to refrain from promptly submitting any significant information in the possession of such member when requested to do so as part of an IAAO membership application.
- (b) Knowingly submit misleading information to the duly authorized Ethics Committee or subcommittee; refrain from promptly submitting any significant information in the possession of the member as requested by the committee or subcommittee; refuse to appear for a personal interview or participate in an interview conducted by telephone as scheduled by the committee or subcommittee; or refuse to answer promptly all relevant questions concerning an appraisal or assessment-related assignment or related testimony being investigated by the committee or subcommittee. Any member who has submitted misleading information to the Ethics Committee may be subject to ethical charges filed by the committee.
- (c) Fail or refuse to submit promptly to an authorized IAAO committee a written appraisal report or file memorandum containing data, reasoning, and conclusions, or to fail or refuse to permit an authorized committee to review an appraisal report, assessment-related assignment, or file memorandum when requested to do so by a person or persons authorized to review such material.
- (d) Fail or refuse to submit promptly any significant information in the possession of a member concerning the status of litigation related to an ethics matter when requested to do so by the chair of the Ethics Committee or knowingly submit misleading information to the chair of the Ethics Committee concerning the status of litigation.

ER 4-2 It is unethical to fail to comply with the terms of a summons issued by the Ethics Committee.

ER 4-3 It is unethical to refuse to cooperate fully with the IAAO Executive Board, Ethics Committee and the staff of IAAO in all matters related to the enforcement of this Code, as set forth in the Ethics Committee's Rules and Procedures, as amended from time to time.

ER 4-4 It is unethical to violate the IAAO Constitution, Bylaws, or Procedural Rules.

**Canon 5: (Professional Duties)** Members shall comply with the requirements of the Uniform Standards of Professional Appraisal Practice.

**Ethical Rules** ER 5-1 It is unethical to fail to observe the requirements of the Uniform Standards of Professional Appraisal Practice.12310



## Office of the Commissioner of the Revenue King William County Technology Standards

The Commissioner of the Revenue Office collects and stores vast amounts of information. To ensure the efficiency and accuracy of processing and retrieving this data, the Office employs the use of two software programs. The Vision software contains detailed real estate records for each parcel of land in King William County. The real estate information is exported into the Edmunds software for billing purposes. The Edmunds software is the financial management and accounting software for the County. The real estate and personal property books are prepared in Edmunds and the bills are issued from Edmunds. The tax information for business licenses, the food and beverage taxes and the transient occupancy taxes are maintained and billed through the Edmunds software.

In order to perform their duties in the Commissioner of the Revenue Office, each employee is assigned a unique login to access the Vision and Edmunds software. Dependent on their job duties, each employee may also be assigned logins to the Department of Motor Vehicles, the Department of Wildlife Resources, the Department of Taxation's State Integrated Resource Management System and Circuit Court Secure Remote Access.

Each employee is assigned a personal computer, an email address and telephone number. Each workstation has two monitors and a telephone.

**Authority:** The use of technology in the Commissioner of the Revenue Office shall be governed/guided by the following:

- Compensation Board Operating Manual
- Secrecy of Information Virginia Code Section 58.1-3
- Records Retention Virginia Code Section 42.1-76

**Terminology:** The following definitions are for terms used in the context of this document:

*Internet* – Global group of public and private computers linked together to exchange information.

*Intranet* – A web site located on a network accessible through a web browser which facilitates information and file sharing.

*Local Area Network (LAN)* – Multiple electronic devices located in a relatively small area attached to facilitate information and file sharing.

*Personal Computer* – A programmable electronic device used to store, retrieve, and process data.

*Technology* – The application of scientific and mathematical principles to practical ends such as the design, manufacture, and operation of efficient and economical structures, machines, processes, and systems.

*Telecommunications* – The ability to communicate at a distance.

*Web Site* – A location on a server connected to the Internet providing information and file sharing to commerce.

**THE KING WILLIAM DEPARTMENT OF INFORMATION TECHNOLOGY IS RESPONSIBLE FOR ALL TECHNOLOGICAL PROCESSES AND PROCUREMENTS.**