

**REPORT OF THE
COMPENSATION BOARD**

**Minimum Criteria for
Master Deputy Commissioners
of the Revenue Career
Development Plan**

**TO THE GOVERNOR AND
THE GENERAL ASSEMBLY OF VIRGINIA**



HOUSE DOCUMENT NO. 19

**COMMONWEALTH OF VIRGINIA
RICHMOND
2004**

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EXECUTIVE SUMMARY

The Commissioners of the Revenue Association of Virginia (CORVa) asked the 2001 General Assembly to direct the Compensation Board to develop a career development plan (CDP) for Commissioners of the Revenue (CORs) and for Deputy Commissioners of the Revenue (DCRs). This directive was not mandated by the 2001 General Assembly due to the budget impasse. Therefore, the CORVa designated a task force comprised of Commissioners of the Revenue to develop the criteria for participation in a CDP for CORs and for DCRs. The CORVa sought input from the Compensation Board throughout the development process. In addition, the CORVa set forth to determine the costs for such a plan. The recommendations of the CORVa task force set specific criteria for participation in a CDP for DCRs:

- The Commissioner Of the Revenue (COR) must have an employee evaluation program established;
- The Master Deputy Commissioner of the Revenue (MDCR) applicant must have at least three years of experience as a DCR in the office and achieved at least an above average rating for his/her two most recent performance reviews;
- No performance objective in the review during the past two years will be below the average rating;
- The MDCR will have received no written reprimands from the COR during the previous two years;
- The MDCR must achieve designation as a MDCR from the Weldon Cooper Center for Public Service at the University of Virginia prior to application; and
- The MDCR's application must include a written letter of recommendation from the DCR supervisor, if that person is not the COR.

Upon certification by the COR, in accordance with the Career Development Plan designated for CORs, and upon COR verification that all criteria have been met in the CDP for the MDCR applicant as adopted by the COR, the Compensation Board will provide eligible Deputy positions a 9.3% salary increase.

The CRAVa estimates that 39 deputies, at a cost of \$52,571 in FY06, will meet the criteria of the Deputy Commissioners' Career Development Plan. The 2004 Appropriation Act includes funding of \$52,571 in FY06.

The 2004 General Assembly directed the CB to adopt minimum criteria for the Deputy Commissioners' Career Development Plan by July 15, 2004. The CB, with the input from the CRAVa, amended the 2001 CRAVa Deputy Commissioner Career Development Plan proposed to reflect updated costs and subsequent Compensation Board policy action.

STUDY DEFINITION AND PARTICIPANTS

This study addresses a Career Development Plan for Deputy Commissioners of the Revenue. A separate study addresses the CDP for Commissioners of the Revenue. The Compensation Board has adopted a procedure by which CORs could certify their participation in a CDP that meets the Compensation Board's minimum criteria. Further, the Compensation Board has provided a model plan that could be adopted by CORs.

STUDY DEFINITIONS:

Deputy shall mean for the purposes of this study, any full-time position reimbursed by the Compensation Board in a COR's office. The COR must follow the guidelines outlined below in determining those deputies eligible to participate in the Deputy Career Development Plan.

Commissioner of the Revenue shall mean, for the purposes of this study, any elected COR of a city or county in the Commonwealth of Virginia.

Participating and Enrolled shall mean, for the purposes of this study, successful completion of at least one required course in a 12-month period of time, the accumulation of at least 5 points/year in Education and Experience, and 5 points/year in Continuing Education.

STUDY PARTICIPANTS:

Bruce W. Haynes, Executive Secretary, Compensation Board
Richard Lampman, Policy and Planning Manager, Compensation Board
Charlotte Luck, Senior Management Analyst, Compensation Board
Sharon Woo, Senior Fiscal Technician, Compensation Board
Paige Curtis, Senior Fiscal Technician, Compensation Board
Honorable Brenda B. Rickman, President, Commissioner of the Revenue Assoc. of Va.
Honorable Delmer Wilson, Jr. 1st Vice President, Comm. of the Rev. Assoc. of Va.
Honorable Sharon M. McDonald, Commissioner of the Revenue, Norfolk
Honorable Anita French, Commissioner of the Revenue, Cumberland County
Honorable Lois Jacob, Commissioner of the Revenue, Fredericksburg
Honorable Ellen Murphy, Commissioner of the Revenue, Frederick County
Honorable Sonny Thomas, Commissioner of the Revenue, Lancaster County
Honorable Todd Thomas, Commissioner of the Revenue, Northumberland County
Honorable Carol Gawen, Commissioner of the Revenue, Westmoreland County
Honorable Richard Bradshaw, Commissioner of the Revenue, James City County
Honorable Sherman Holland, Commissioner of the Revenue, Roanoke
Honorable Ray A. Conner, Commissioner of the Revenue, Chesapeake
Honorable G. Ray Ergenbright, Commissioner of the Revenue, Staunton
Honorable Deborah M. Marsten, Commissioner of the Revenue, Dinwiddie County
Honorable Maynard Sayers, Commissioner of the Revenue, Pulaski County
Honorable John Smedley, Commissioner of the Revenue, Warren County
Honorable Martha Swenson, Commissioner of the Revenue, Greensville, County
W. Forrest Matthews, Jr. Director of Finance, Henrico County
Larry Adams, Weldon Cooper Center for Public Service, University of Virginia

MINIMUM CRITERIA
FOR CAREER DEVELOPMENT PLAN
IN COMMISSIONERS' OF THE REVENUE OFFICES

POLICY

It is the policy of the Compensation Board to establish a Career Development Plan pay grade, and minimum criteria for career development plans in Commissioners' of the Revenue offices.

PURPOSE

The purpose of this policy is to encourage professionalism in CORs' offices by improving personal skills, knowledge, and abilities of Deputy Commissioners of the Revenue in order to meet the objectives as established by the COR.

PROCEDURES

The Career Development Plan (CDP) for DCRs in CORs' offices shall incorporate the following criteria:

EMPLOYEE EVALUATION PLAN

- The COR's office must have an employee evaluation plan currently in effect that meets the minimum criteria established by the Compensation Board for such plans (Appendix C).

SELECTION PROCESS

- A Career Development Board (CDB) may be established by the COR to make recommendations to the COR regarding selection.
- The COR will have the final decision regarding selection.

MINIMUM LENGTH OF SERVICE

- The minimum length of service necessary to be considered for selection as a MDCR is three years or comparable service in the office in which appointment is sought.

JOB PERFORMANCE

- Job performance is a criterion for competitive selection.
- The two most recent performance reviews must have been above average as determined by the COR.

- The deputy shall not be considered for selection if any job performance objective in the two most recent rating periods has been noted below average or below satisfactory performance.
- The deputy shall have no written reprimands from the COR within the two years immediately preceding application for selection.
- The deputy shall receive a written letter of recommendation from his/her supervisor if that supervisor is not the COR.

FORMAL EDUCATION

- The DCR must have achieved certification from the Weldon Cooper Center for Public Service at the University of Virginia prior to application, and must maintain such certification to remain as a Career Deputy Commissioner of the Revenue. The COR may establish additional education and training requirements other than those required by the Weldon Cooper Center for Public Service.

REMOVAL

- The CDP must include criteria for the removal of deputies from the CDP who do not maintain prescribed minimum standards of this program and any additional standards as set by the COR.

EQUAL OPPORTUNITY STATEMENT

- The CDP must include a statement that the career development opportunities are available to all deputies, and that selection will be made regardless of race, religion, gender, national origin or political affiliation of deputies.

AVAILABILITY OF CDP DOCUMENT

- The CDP document in its entirety must be available to all employees in the office.

STATEMENT OF PURPOSE

- The CDP document must contain a statement that the purpose of the CDP is to encourage professionalism in the office by improving personal skills, knowledge, and abilities of DCRs in order to meet objectives as established by the COR.

EMPLOYMENT STATUS OF DEPUTIES

- The document must contain the following statement verbatim:

“Notwithstanding anything to the contrary contained in this program, nothing herein is intended nor should be construed to contradict or diminish the power and authority of the Commissioner of the Revenue with respect to his/her appointees. All Deputy

Commissioners of the Revenue are, and shall remain, appointees of the Commissioner of the Revenue and shall not be considered or construed as employees of either the Commissioner of the Revenue or the (Name of Locality). Neither the creation nor the operation of this program shall confer on any Deputy Commissioner of the Revenue any grievance rights, and no Deputy Commissioner of the Revenue shall have the right to be represented by counsel when appearing before any administrators of this program in connection with the operation of this program.”

ELIGIBILITY

- The CDP must identify by grade level or position number the positions eligible to participate in the CDP.
- Only Compensation Board reimbursed full-time positions grade six (6) or higher are eligible.

ADDITIONAL COMPENSATION

- The COR must certify his/her understanding that the DCR may receive additional compensation reimbursed by the Compensation Board as a result of being selected for the CDP and that additional compensation shall not exceed 9.3%.

EFFECTIVE DATES

This policy and the procedures are effective June 23, 2004, and shall remain in effect unless further amended by the Compensation Board.

AUTHORITY

This policy and procedures have been adopted by the Compensation Board in accordance with §15.2-1636.8, et seq., Code of Virginia, and the 2004 Appropriation Act, Item 70, paragraph C.

APPROVAL

Frank Drew, Chairman

June 23, 2004
Date

**CERTIFICATION OF CAREER DEVELOPMENT PLAN
FOR MASTER DEPUTY COMMISSIONERS OF THE REVENUE**

Commissioner of the Revenue

Locality

The Career Development Plan for Deputy Commissioners of the Revenue currently in effect for this office incorporates the following criteria:

- Participation in an employee evaluation plan meeting the minimum criteria established by the Compensation Board;
- Competitive selection process in which the COR makes the final decision regarding selection;
- Minimum length of service requirement of three years as an employee in the office in which appointment is sought;
- Job performance including two consecutive annual evaluations that meet above average ratings;
- No written reprimands within the past two years;
- Achievement of Master Deputy COR designation by the Weldon Cooper Center for Public Service, University of Virginia, and continuing educational requirements have been established to maintain Career Deputy status;
- A letter of recommendation is on file from the MDCR's immediate supervisor if that person is someone other than the COR.
- A procedure for the removal of deputies from the CDP for inadequate job performance, disciplinary action, or failure to maintain minimum additional educational requirements;
- Equal opportunity for all deputies;
- Statement of Purpose;
- Scope of the Plan;
- Understanding of employment status as a DCR;
- Positions eligible for participation in the plan; and
- Additional Compensation.

This is to certify that the career development plan in this office meets the minimum criteria for such plans as established by the Compensation Board.

I have provided a copy of this certification to my County Administrator/City Manager.

Signature of Commissioner of the Revenue

Date

APPENDIX A

COSTS

The CRAVa estimates that 39 deputies, at a cost of \$52,571 in FY06, will meet the criteria of the Deputy Commissioners' Career Development Plan. The 2004 Appropriation Act includes funding of \$52,571 in FY06.

APPENDIX B

MODEL CAREER DEVELOPMENT PLAN

POLICY

The _____ County/City Commissioner of the Revenue's office subscribes to the concept of the Career Development Plan for Deputy Commissioner of the Revenue positions, as classified by the Compensation Board, and the minimum criteria as set forth in this plan and prescribed in 2004 Appropriation Act, item 70, paragraph C and the Compensation Board's minimum criteria for career deputy programs, dated June 23, 2004.

PURPOSE

The overall purpose of this program is to encourage professionalism in Commissioners' of the Revenue offices by improving personal skills, knowledge and abilities of Deputy Commissioner of the Revenue in order to meet the objectives as established by the COR.

The purpose of this plan is to provide each DCR with the eligibility criteria for the career deputy program.

SCOPE

The Career Development Plan is a recognition and incentive program based upon individual accomplishments and maintenance of specific criteria. Selection in the CDP is not to be considered a promotion in rank. All DCRs selected to participate in the CDP shall be subject to current agency policies and procedures and any amendments to established policies. This policy may be amended by the COR at any time. All financial incentives are subject to approved funding by the General Assembly.

PROCEDURES

A. EMPLOYEE EVALUATION PROGRAM

The COR must annually certify to the Compensation Board that an employee evaluation program has been adopted that meets the minimum criteria for such programs as approved by the Compensation Board.

B. CERTIFICATION OF CAREER DEVELOPMENT PLAN

The COR certifies to the Compensation Board that the program in place meets the minimum criteria for such plans as approved by the Compensation Board.

C. SELECTION PROCESS

The COR certifies that he/she has the final decision in the selection process. The COR shall be responsible for reviewing a candidate's qualifications for entering the career development plan.

D. ELIGIBILITY CRITERIA

The COR certifies that each deputy considered for the CDP has met the following standards:

- Has at least three years of continuous service as a Deputy Commissioner of the Revenue or comparable service in this office.
- Has received at least two consecutive employee evaluations in which the DCR was rated above average overall and has not received a below average on any specific performance objective.
- Has not received any written reprimands from the COR within the two years immediately preceding selection.
- Has achieved the Master Deputy Commissioner of the Revenue designation by the Weldon Cooper Center for Public Service, and met any other educational and training requirements established by the COR.
- Has received a written letter of recommendation to become a Certified DCR from his/her supervisor if that person is someone other than the COR.

E. APPOINTMENT

The COR certifies that the DCR has met all eligibility requirements and has reclassified the DCR to the career deputy status.

(Reclassification of the DCR to the Career Deputy status will be based on the COR's request for the reclassification.) Certification of the program does not automatically reclassify the position(s) and must be requested through the SNIP program via the Personnel Status Change Screen. Effective dates for the reclassification must be determined by the COR.

F. REMOVAL

Selection as a Career Deputy Commissioner of the Revenue may not be permanent. A deputy admitted into the CDP shall be responsible for maintaining all stated minimum performance criteria of this program and any additional standards as set by the COR in order to retain his/her CDP status.

REMOVAL FROM THE CDP MAY RESULT FROM THE FOLLOWING:

- A DCR who has received employee evaluations with ratings of average or below
- A DCR who does not meet overall expectations and/or who receives a below average rating on any specific performance objective.
- A DCR who has received no written reprimands from the COR during his/her participation in the career development program.
- A DCR who does not complete the educational requirements necessary to maintain the career deputy status as set by the COR.

To affect removal for any reason, the COR must notify the Compensation Board, in writing, his/her decision to remove the DCR from the CDP. Upon removal from the career development plan, the DCR's salary and classification will revert back to the level it was at prior to reclassification with the corresponding decrease in salary, equivalent to the salary increase provided to the DCR when placed in the career development plan.

G. COMPENSATION

The Compensation Board shall provide for a salary increase of 9.3% greater than the salary held by the DCR prior to his/her appointment as a Career DCR.

H. EQUAL OPPORTUNITY STATEMENT

The _____ county/city COR certifies that career development opportunities are available to all DCRs. Selection into the CDP will be made without regard to race, religion, gender, national origin or political affiliation of deputies who chose to apply.

I. EMPLOYMENT STATUS OF DEPUTY COMMISSIONERS OF THE REVENUE

Notwithstanding anything to the contrary contained in this program, nothing herein is intended nor should be construed to contradict or diminish the power and authority of the COR with respect to his/her appointees. All DCRs are, and shall remain, appointees of the COR and shall not be considered or construed as employees of either the COR or the (Name of Locality). Neither the creation nor the operation of this program shall confer on any DCR any grievance rights, and no DCR shall have the right to be represented by counsel when appearing before any administrators of this program in connection with the operation of this program.

J. ELIGIBILITY

All Compensation Board reimbursed full-time positions are eligible, except for the following positions:

(LIST)

K. AVAILABILITY

This plan shall be made available to all employees of this office. This plan shall be located in an area accessible to all employees. A copy of this plan has been made available to the City Manager/County Administrator.

L. EFFECTIVE DATE

This plan shall be effective _____, and shall remain in effect unless amended by the Commissioner of the Revenue.

AUTHORITY

This plan has been adopted by the Commissioner of the Revenue in accordance with the Compensation Board's policy for minimum criteria for career development plans.

APPROVED

Signature of Commissioner of the Revenue

Date

APPENDIX C

CERTIFICATION OF EMPLOYEE PERFORMANCE EVALUATION PLAN

TO: Compensation Board

FROM: _____
Commissioner of the Revenue / Locality

The employee performance evaluation plan currently in effect for this office, adopted on _____, incorporates all of the following features:

1. **JOB DESCRIPTION**

A detailed job description is maintained for each permanent employee that provides the elements for evaluation on the employee's performance plan.

2. **WRITTEN PERFORMANCE PLAN**

Each employee's performance plan identifies and prioritizes job elements based upon the employee's job description, states expectations for the acceptable level of performance for each job element, and addresses the extent to which external factors impact the employee's ability to perform the job. Factors that are not related to the job, such as race, sex, religion, level of salary or physical condition, are not considered in the evaluation process.

3. **PERFORMANCE EVALUATION AND INTERVIEW WITH EMPLOYEE**

The performance plan and evaluation expectations are discussed by the employee and his/her immediate supervisor at the beginning of the performance cycle and in at least one interview every 12 months. These meetings address ways to improve performance, note areas of improvement already achieved, and provide a forum for discussion of goals, expectations, and factors affecting performance.

4. **SIGNATURES OF EMPLOYEE AND IMMEDIATE SUPERVISOR**

Both the employee and the employee's immediate supervisor sign the performance plan and the evaluation; copies are made available to the employee and the originals are maintained in the employee's permanent personnel file.

Commissioner of the Revenue

Date

APPENDIX D

2004 APPROPRIATION ACT LANGUAGE

Item 70 #1c

1. 1. Out of the amounts in this Item shall be provided \$76,888 in the first year and \$185,909 in the second year from the general fund for the Compensation Board to establish a Commissioners' Career Development Plan. The Compensation Board shall adopt minimum criteria for the Commissioners of the Revenue Career Development Plan by August 1, 2004. The minimum criteria shall include initial and continuing education requirements for the Commissioners of the Revenue and Deputy Commissioners of the Revenue; specify the base duties, state income tax duties, and real estate services performed by Commissioners to be considered as part of the Career Development Plan; and the adoption of certain Standards of Accountability to be attained by the Commissioners of the Revenue with respect to how the Commissioners' offices are managed and operated. The Compensation Board shall submit the minimum criteria for Commissioners of the Revenue Career Development Plan to the Governor and the Chairmen of the House Appropriations and Senate Finance Committees no later than August 15, 2004.
 2. Following receipt of the Commissioner's certification that the minimum requirements of the Commissioners of the Revenue Career Development Plan have been met, and provided that such certification is received by the Compensation Board on or before November 1, 2004, the Compensation Board shall increase the annual salary shown in Paragraph A of this Item by the amount shown herein for a 12-month period effective December 1, 2004. Subsequent certifications shall be submitted by Commissioners of the Revenue as part of their annual budget request to the Compensation Board on February 1 of each year, with the salary increase becoming effective on the following December 1st for a 12-month period. The salary supplement will be based upon the levels of service offered by the Commissioner of the Revenue for his/her locality and will be in accordance with the following schedule:
 - a. 4.7 per cent increase for all Commissioners of the Revenue who certify their compliance with the established minimum criteria for the Commissioners of the Revenue Career Development Plan;
 - b. 2.3 per cent additional increase for all Commissioners of the Revenue who certify their compliance with the established minimum criteria for the Commissioners of the Revenue Career Development Plan and provide State Income Tax or Real Estate services as described in the minimum criteria for the Commissioners of the Revenue Career Development Plan; and
 - c. 2.3 per cent additional increase for all Commissioners of the Revenue who certify their compliance with the established minimum criteria for the Commissioners of the Revenue Career Development Plan and provide State Income Tax and Real Estate services, as described in the minimum criteria for the Commissioners of the Revenue Career Development Plan.
 - D.1. Out of the amounts in this Item shall be provided \$20,273 in the first year and \$52,571 in the second year from the general fund for the Compensation Board to implement a Deputy Commissioners' Career Development Plan. The Compensation Board shall adopt minimum criteria for the Deputy Commissioners' Career Development Plan by July 15, 2004. The minimum criteria shall include initial and continuing education requirements for the Deputy Commissioners of the Revenue; specify the base duties, state income tax duties, and real estate services performed by Commissioners' offices to be considered as part of the Career Development Plan; and the adoption of certain Standards of Accountability to be attained by the Deputy Commissioners of the Revenue. The Compensation Board shall submit the minimum criteria for Deputy Commissioners of the Revenue Career Development Plan to the Governor and the Chairmen of the House Appropriations and Senate Finance Committees no later than August 15, 2004.
2. For each Deputy Commissioner selected by the Commissioner of the Revenue for participation in the Career Development Plan, the Compensation Board shall increase the annual salary established for that position by 9.3 per cent effective December 1, following receipt of the Commissioner of the Revenue's certification that the minimum requirements of the Deputy Commissioners' Career Development Plan have been met, and provided that such certification is submitted by the Commissioner of the Revenue as part of the annual budget request to the Compensation Board on

February 1st of each year. The first period for Commissioners of the Revenue to make this certification and select deputy commissioners for participation in the Career Development Plan will be on the budget request submitted to the Compensation Board on or before February 1, 2004, for a salary increase effective date of December 1, 2004. Subsequent new certifications and selections for participation will occur each year as a part of the annual budget request submission on or before February 1st of each year, for an effective date of salary increase of the following December 1st."

Waddell\CommRev\June23,04 Deputy COR Career Development Plan

APPENDIX E

COMMENTS AND RESPONSES



JUNE R. FUNKHOUSER
CHAIRMAN

DANNY M. PAYNE
W. J. KUCHARSKI
EX-OFFICIO MEMBERS

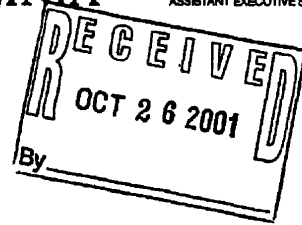
BRUCE W. HAYNES
EXECUTIVE SECRETARY

JAMES W. MATTHEWS
ASSISTANT EXECUTIVE SECRETARY

COMMONWEALTH of VIRGINIA

COMPENSATION BOARD

P.O. BOX 710
RICHMOND, VIRGINIA 23218-0710
October 24, 2001



The Honorable Sharon M. McDonald
Commissioner of the Revenue, City of Norfolk
P.O. Box 2260
Norfolk, VA 23501-2260

Dear Ms. McDonald:

Thank you for providing us with the opportunity to review the draft Commissioner of the Revenue and Deputy Commissioner of the Revenue Career Development Plans. The draft proposals appear to meet and in some cases exceed the minimum requirements for Treasurers and Deputy Treasurers Career Development Plans previously approved by the Compensation Board. The Compensation Board has no comments or suggestions for changes.

Compensation Board staff will be pleased to assist the Commissioner of the Revenue Association of Virginia in determining the costs of these proposals.

Sincerely,

June R. Funkhouser
Chairman

A handwritten signature in black ink, appearing to read "Bruce W. Haynes".

Bruce W. Haynes
Executive Secretary

- c: Honorable Brenda B. Rickman, President, Commissioner of the Revenue Association of Virginia
James W. Matthews, Assistant Executive Secretary
Richard A. Lampman, Policy and Planning Manager
Sharon V. Woo, Senior Fiscal Technician
Charlotte W. Luck, Senior Management Analyst

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