

Collector's Report Information For Clerks

The reports which are commonly used to provide information for County Clerks are listed in the following table. Underlined portions relate directly to the Clerk's audit/monitoring function.

Report Name	Functional Description	Frequency
Reprint Receipts (From Receipts Screen)	Receipts may be printed at the time of collection and accumulated for permanent record or reprinted in daily batches using this option. Any individual receipt may be reprinted or receipts can be printed in batch based on date, receipt number range, and a wide variety of more detailed search options.	Optional
Collection Summary and Distribution Report (Daily Reports)	This report is run daily to assist the Collector's staff in verifying an accurate summary of the day's collections and as a tool to balance against the currency and checks from the cash drawer(s). It may be run for any date range and is used by the Collector to print the monthly record of collections which are submitted to the County Clerk for monitoring and recording. It produces summarized listings of current and delinquent, real and personal property and when run with the distribution option will summarize the amounts of money to be distributed to each taxing entity. <u>This report may be run year-to-date.</u>	Daily/Monthly End of Year
Cash Drawer Reconciliation (Daily Reports)	This report produces summaries and itemized listings of the currency and checks receipted at each workstation and for each operator. It is used by the Collector for daily balancing and to quickly identify the source of any out of balance conditions. <u>If the County Clerk's monitoring process extends to auditing of collections by a particular operator, this report would provide the most convenient feedback.</u>	Daily
Posting Report (Daily Reports)	This report provides all transactions for a given time period and presents them in the sequence in which the tax books are printed. <u>It may be used to easily compare information between a day's transactions and the tax books printed at the beginning of the collection cycle.</u>	Optional

Collector's Report Information For Clerks continued....

Report Name	Functional Description	Frequency
Change Slip (Debit/Credit)	This report lists the details of corrections or debits/credits. It may be printed by date range, correction number range, or a wide range of other criteria. It is commonly used by the County Clerk's office to identify changes in taxable value which occur after the original tax charge. <u>Listing found in this report should match the 3-part forms produced by the County Assessor.</u>	Monthly End of Year
Recap of Taxes Extended / Original Charge	This report shows the assessed values for each tax jurisdiction which were received from the County Assessor. The totals per jurisdiction should exactly match the Assessor's Final Abstract, before taxes are extended. After taxes are extended (millages multiplied by assessed values) this report will form the basis of the Original Tax Charge. <u>It should be audited for balancing with the Assessor's records and should be tested for calculational accuracy against the millages as defined by the annual ordinance(s) which establish them.</u> Once these audits have been satisfied, the Assessor, Collector and County Clerk should sign the original charge which should become a permanent part of the County's records. <u>At the end of the collection cycle (after Oct 10), the final settlement report should be able balance the year's transactions and ending condition back to the original tax charge.</u>	Once at beginning of tax cycle
Delinquent Publication List	This report produces information for direct submission to the newspaper for the purpose of publishing delinquent property taxes. A summary option is also available, which provides a breakdown by tax district of parcel count and tax dollars being published.	Annually
Millage Rate Detail List (Lookup Tables)	This report includes a list of the millages for each jurisdiction and each taxing entity for each year of active collection. It should be printed after the millages have been set each year and <u>before</u> taxes are extended. <u>The Clerk's office should compare each entry with the applicable ordinance and certify accuracy.</u>	At beginning of tax cycle (or anytime for audit)

Collector's Report Information For Clerks continued....

Report Name	Functional Description	Frequency
Homestead Credit Summary	This report is a list of all school districts, showing the value and distribution of tax credits at the time the report is run. This report is submitted regularly to the State in accordance with provisions of Amendment 79. <u>The Clerk may monitor this report and compare it with individual Homestead Debit/Credit forms.</u>	Three times per year
Property Lists	These are a very flexible set of reports which provides the ability to search property based on a wide variety of criteria and then print those selected properties in various formats. <u>It can be very useful in auditing, providing lists of owners with corresponding tax amounts and other information for each, Improvement District related information, Current parcels with past year Delinquencies and a School District summary.</u>	On demand
Reprint Change Slips	This option allows any individual or group of change slips to be reprinted. <u>These may be compared with other paper records or with the Change Slip (Debit/Credit) report for audit/monitoring purposes.</u>	On demand

Collector’s Report Information For Clerks continued....

Assessor’s Change Form Procedure –

- The Assessor’s value change procedure is directly supported by the Collector’s Apprentice. When the Collector receives his/her copy, it is entered into the Collection software and immediately updates the collection records. All such changes may have individual printed change forms. These may be reprinted using the Reprint Change Slip option described in the table. A summary report of all valuation changes for any given time frame may be printed using the Change Slip Report. The content of this report should exactly match the stack of Assessor’s changes for the same time period..

Reports used by the County Clerk for documenting the validity of the records.

- The reports which routinely are used for providing this information to the Clerk’s office include:
 - o Recap of Taxes Extended at rollover from Assessor
 - o Collection Summary w/Distribution Report Monthly
 - o Forfeited Lands reports Annually
 - o Change Slip Report Monthly and at year end
 - o Homestead Credit Summary per amendment 79 schedule

General Information

1. When the Assessor notifies that their office is ready to complete entry for the year, the active files are copied into a “frozen” condition so that no further changes are allowed. The Assessor should run the Final Abstract for Personal and Real Estate at the time the files ready to be frozen. The Assessor is then free to commence the following year’s assessment business without affecting the frozen data which is subsequently rolled over to the Collector’s files.
2. The new collection year millages are entered into the Collector’s program. This is commonly done by the Collector’s staff. A report is then printed for review by the County Clerk’s office. The Clerk compares the reported millages with the applicable ordinances. Once it is found to be correct, it is signed off by the County Collector and County Clerk.
3. The Collector’s software vendor rolls the Assessors information from the frozen files to the Collector’s system. The Collector will print the Recap of Taxes Extended report.
4. The Assessor, Collector and Clerk should all review the Recap report and verify its faithfulness to the Assessor’s Final Abstract, printed in note 1 above. Once it is agreed that the assessed values for each jurisdiction for real estate and personal property are in agreement between the Assessor’s Abstract and the Collector’s Recap, the rollover process may continue with improvement districts and other issues.
5. After the vendor is notified in writing by the Collector that the millage data entry has been certified (using a vendor supplied form), and the Recap matches the Assessor’s Abstract, the taxes will be computed (extended) and the final Tax Recap report will be printed.

Collector's Report Information For Clerks continued....

6. The Final Tax Recap should then be reviewed by the Assessor, Collector and Clerk for proper extension of the tax amounts per taxing unit and tax category. This is routinely done by comparing the Recap with manual calculations of the millages multiplied by the assessed values found on the Assessor's Final Abstract. Once these are found to be accurate and in balance, the Final Tax Recap is signed by the Assessor, Collector and County Clerk and becomes known as the "Original Tax Charge." It is recorded and becomes a permanent part of the County's records and will be the standard to which the Final Settlement will be balanced.
7. The tax books are printed from the Collector's program. This may be done from any office which is connected to the Collector's network and can access the appropriate printer. The tax books usually have a final totals page which is compared with the Original Tax Charge. Once found to be in balance, the totals page(s) are signed by the Assessor, Collector and County Clerk.
8. Once the tax books are printed and certified, are ready to be opened on March 1.
9. At any time after the rollover (note 3 above) the Collector's staff may work on the mailing list consolidation process. This will not interfere with balancing, printing tax books or any of the other activities which take place prior to the printing of tax statements.
10. Disabled Veteran exemptions are addressed after the tax books are printed.
11. Tax statements are printed and mailed after the tax books are printed. It is usually recommended that all pending corrections from the Assessor are processed first.

Miscellaneous notes

1. The Collector should submit a copy of the Amendment 79 required Homestead Tax Credit Summary Report to the Clerk for recording. This is filed with the State of Arkansas as required by the Amendment in March, June and November.
2. Most counties cease to accept payment of current taxes after October 10, except for processing payments received by mail and post-marked on or before October 10. Most counties using AIS can process all outstanding mail (current payments) within one week after October 10.
3. Converting current to delinquent is a menu option available to the Collector's office. This option requires high security clearance and prompts for validation to protect from accidental activation.
4. Final Settlement report program is available from AIS and can be run on any workstation connected to the Collector's network and an appropriate laser printer for submittal to County Clerk.