

County Collector Closing Books & Final Settlement Guide

Below is a summary of tasks that happen around the time of closing your current books for the year. Keep in mind that these procedures will be affected based on your county's decision on how to handle payments made between October 15th and the closing of the books. The two options are:

- Convert individual parcels to delinquent as taxpayers come in to pay, and then collect on a delinquent receipt.
- Collect parcels on a current receipt with a 10% penalty, using the "C" key feature on the payment screen. You can also use "Mark / Mark Selected – Current With Penalty" or "Mark All / Mark All – Current With Penalty" menu options.

If county practices and procedures do not require one method or the other, we generally recommend the second option – it seems to provide a cleaner cut-off point. However, please talk to your auditor and/or County Clerk before switching methods. The standard procedures below are documented with this method in mind. At the end, differences are noted for counties converting to delinquent on an individual basis.

Prior to closing the tax books:

- Process all current receipts from mail, etc.
- Process all current year debits and credits
- Process all current year homestead credit corrections

Here are some filters to run that will help you check for issues that would impact the balancing of your county's final settlement so that you can address them before closing your tax books.

DAV With Homestead Credit

```
PropKey in (Select Tax.PropKey From Tax Where Tax.TaxType='HC' AND Tax.Exempt=22 AND Tax.AssessedValue<>0)
```

Exempt With Value

```
PropKey in (Select Tax.PropKey From Tax Where Tax.Exempt>10 AND Tax.Exempt<>22 AND Tax.AssessedValue<>0)
```

Property With Negative Balance

```
Balance<0
```

Property With Negative Tax Item

```
PropKey in (Select Tax.PropKey From Tax Where not Tax.TaxType in ('HC','VT') AND Tax.Balance<0)
```

APPRENTICE INFORMATION SYSTEMS

OPTIONAL - Run a proof list of parcels that will be converted to delinquent. From Property Search screen, select Current in the Tax Book selection box. Then click Record Filter and build a new filter for Balance greater than 0. Once the record filter is set, click Search. All current year taxes with a balance due will be selected. You can then review these on screen or print them out using any of the Property List reports. You may also reprint your Current Tax Books. In many counties, if you are not posting receipts to your current book, you will reprint the current books at this point which will show all the receipt postings for you.

Once these steps are done, you are ready to close your books and convert all unpaid current parcels to delinquent. When you are ready to perform this task, select the "Close Tax Books" option under Actions. This will require "Mass Update" security for the user performing this task. This process will walk you through the steps. We recommend that while this task is running, all other users must be out of the WinCollect program.

Once the convert to delinquent process is complete, your current books are closed. At this point all unpaid current taxes are officially showing as delinquent. No further current receipts should be run at this time.

Once this is done, there are a number of other steps that can be performed.

- Print Delinquent Tax Books – These books will list all parcels that went delinquent. *Note that it is a county option whether these books include ALL current year parcels that were unpaid, or only first year delinquents. The first option would include prior year delinquents and certified property, whereas the second option only includes those parcels that had no prior year delinquencies the books were closed.*
- Delinquent Publication List – To run the Publication List, you must first select the parcels you want to appear. For example, you may do one list for personal property and one list for real estate. In other counties, either list may be divided by geographic area, school districts, or other divisions. To keep this flexible, the publication list will be built based on the parcels you select in the search list. When you are ready to print this list, if you need assistance, we can help you use the search screen to select the records you want.
- If your county sends renewal blocks to DFA to keep taxpayers from getting tags until delinquent taxes are collected, please send a request via our website to have us send these en masse for you.

Once you have your books and publication list printed, you are ready to move into your delinquent phase for the rest of the year. During this time tasks you will perform are as follows.

- Day-to-day receipting on delinquent receipts
- Printing of the Tax Credit Summary report for the state
- Final Settlement

APPRENTICE INFORMATION SYSTEMS

Final Settlement

Recommendations

- Have AIS restore a backup of database at the time the books are closed to run Final Settlement reports from. This keeps any changes that are being done in the current database with delinquent records from interfering with balancing.
- Make sure the user who will be performing the final settlement has appropriate security rights in WinCollect and that they have Microsoft Excel installed on their workstation.

To calculate the Final Settlement and export it to Excel, you will need to access Final Settlement under the Actions menu of WinCollect. Make sure the Personal, Real Estate and Utilities checkboxes are all selected before calculating and exporting to Excel. You must calculate before running the Export option. After the Export is complete, save the workbook immediately, preferably on the county server so this file will be backed up and will be recoverable if needed.

The following reports will likely be used in balancing your Final Settlement.

- Recap of Taxes Extended
- Homestead Credit Summary
- Collection Summary Of Current Taxes
- Change Slip Reports
- DAV Reports
- Certified to State Summary
- Delinquent Homestead Summary
- 1st Year Delinquent Summary
- Prior Year Delinquent Summary
- Short/Over Report

Record Filters:

Personal Property Change Slips

TaxYear=2014 AND Book='C' AND PropType='P' AND ParcelType<>'UT'

Real Estate Change Slips

TaxYear=2014 AND Book='C' AND PropType='R'

Utility Change Slips

TaxYear=2014 AND Book='C' AND PropType='P' AND ParcelType='UT'

DAV Report

Exempt=22

Certified To State

Exempt=5

Voice (479) 631-8054
Fax (479) 631-9291

900 N. Dixieland – Suite 102
Rogers, AR 72756

www.ApprenticeIS.com
support@ApprenticeIS.com

APPRENTICE INFORMATION SYSTEMS

1st Year Delinquent Summary

propkey in (select property.propkey from property where (delqyear = 2014 or delqyear is null) and delqbookclose is null and taxyear = 2014 and book = 'D' and proptype = 'R' and propkey not in (select propkey from tax where exempt =5))

Prior Year Delinquent Summary

propkey in (select property.propkey from property where (((delqyear < 2014 or delqyear is null) and not delqbookclose is null) or (DelqYear = 2014 and not DelqBookClose is null)) and taxyear = 2014 and book = 'D' and proptype = 'R' and propkey not in (select propkey from tax where exempt =5))

Short/Over Real Estate

Trans.TaxKey in (Select Distinct Tax.TaxKey From Tax Where Tax.PropKey in (Select PropKey From Property Where Property.TaxYear=2014 AND Property.Book='C' AND Property.PropType='R')) AND TaxType='AV'

Short/Over Personal Property

Trans.TaxKey in (Select Distinct Tax.TaxKey From Tax Where Tax.PropKey in (Select PropKey From Property Where Property.TaxYear=2014 AND Property.Book='C' AND Property.PropType='P' AND ParcelType<>'UT')) AND TaxType='AV'

Short/Over Utilities

Trans.TaxKey in (Select Distinct Tax.TaxKey From Tax Where Tax.PropKey in (Select PropKey From Property Where Property.TaxYear=2014 AND Property.Book='C' AND Property.PropType='P' AND ParcelType='UT')) AND TaxType='AV'