

Taxpayer Assignments & Rollover

Multiple Options

Taxpayer assignments need updated at year-end rollover from the Assessor as a result of property transfers during the preceding year. There are several options available depending on the County's preferences.

Shared Taxpayer File

If Assessor and Collector share the taxpayer file, the Assessor selects or creates a taxpayer for each real estate parcel when a transfer takes place. In this case, the ID's rolled over at year end should be correct for the Collector. No further action is required.

Non-Shared Taxpayer File

If the Assessor and Collector do not share the Taxpayer file, the taxpayer ID's assigned by the Collector will be carried over from one year to the next for all property. This is fine for properties which have not been transferred during the previous year, but will likely be incorrect for those which have sold.

The following indicates three options which are available to Counties in order to assist them in the most complete and efficient re-assigning taxpayers for the parcels which have changed hands since the last collection period.

At rollover time the County should notify Apprentice information Systems support staff so that the desired option will be included in the rollover process.

1

Printed Report

The most simple choice is to get a report of all properties transferred during the previous calendar year.

The list will include:

- Parcel number
- Owner's name
- Street address
- City, State, Zip

The Collector's staff can locate each parcel either assigning an existing taxpayer or creating a new one as needed to complete the consolidation process for all parcels on the list.

This is the minimum suggested option for counties which do not share a taxpayer file between Assessor and Collector.

2

Report Plus Blank ID's

With this option, the rollover will remove taxpayer ID's from all parcels which have been transferred during the previous year.

This will cause them to "float" to the top of the parcel list when they are sorted in taxpayer ID order, making them easy to locate. Once located, use the report described at left to manually assign or create new taxpayer records.

Since many newly sold parcels will be assigned to the mortgage companies a relative few will need manual assignment.

This is the most recommended approach.

3

Auto-create Taxpayers

If this choice is made, the rollover program will blank out the taxpayer ID's and then create new taxpayer records for each property which will use the Name, Address, City, State and Zip from the Assessor's records.

One possible downside of this is that it is prone to create duplicate taxpayer ID's since it simply creates new ones.