Apprentice Information Systems, Inc.

Using the Taxpayer ID System

The purpose of a taxpayer ID system is to simplify the tax collection process. It allows multiple tax items to be consolidated to a single taxpayer account. Every tax that is collected has two identification numbers associated with it. A *Taxpayer ID*, which identifies the person who will pay the tax, and a *Parcel Number* or *PPAN*, which identifies the property that generated the tax.

Using the Assessor's Real Estate and Personal programs involves three main files:

- **Taxpayer** - Each record in this file represents one person that pays taxes in the county. Each person is assigned a taxpayer id number, such as 10009871. A particular person may pay taxes on several pieces of real estate and/or several pieces of personal property. Each property (real or personal) would be assigned this Taxpayer ID number, which allows all the property in the county to be grouped together for collection. Since the sole purpose of this number is for tax collection purposes, this file is considered to be part of the collector's system, but the programs used in the assessor's office must access it.

- **Real Estate** - Each record in this file represents one real estate assessment in the county. Each record is assigned a parcel number, such as 001-12539-000. Every real estate parcel must be assigned a taxpayer ID number for collections.

- **Personal** - Each record in this file represents one personal property assessment in the county. Each assessment is assigned a PPAN, such as 00198723. A single assessment may contain several pieces, such as vehicles, livestock, and business property. Unlike real estate, where the parcel number itself has significance, the PPAN is simply a record number to identify the assessment. Every PPAN must be assigned a taxpayer ID number for collections.

The most important thing to remember is that the only number that refers to a person is the Taxpayer ID number. Just as the real estate parcel number identifies the physical property and not the owner or taxpayer, the PPAN number identifies the physical property.

It is obvious that separate parcel and taxpayer numbers are needed for real estate. At first it may seem unnecessary in personal property. However, there are several situations where separate numbers are needed. For example, a taxpayer may have one assessment for his individual property and another for business property. A business with several locations, each in a different school district, would have to assess each location under a different PPAN, so that the different millage rates can be applied. A parent and child may each assess their property under their own PPAN, but the parent pays the taxes for both.

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Using the system

Real Estate - From the main window, existing parcels may be pulled up by using *Search* tab, and new parcels can be added by clicking the *Add* button on the toolbar. Once a parcel is on the screen, you may assign a taxpayer by going to the Administration tab and then selecting the Ownership tab. If *Taxpayer Lookup* is enabled in your county, click the *Lookup* button or press the F9 key. This activates the Taxpayer Lookup, which is a list of all the names in the Collector's taxpayer file. If the taxpayer is in the list, simply highlight their name and press enter. If not, you may use the *Add* button or the F10 key to add them to the Collector's file, and then assign them by pressing enter. The Taxpayer ID, Name and Address will appear the Taxpayer Name and Address portion of the tab, in the upper-left corner. You can now enter the Property Owner information or click the buttons to copy the info for you.

Personal - From the main window, existing assessments may be pulled up by using the *Search* tab, and new assessments can be added by clicking the *Add* button Once an assessment is on the screen, you may assign a taxpayer by selecting *Account Info* tab and clicking the *Lookup* button or pressing the F9 key. This actives the Taxpayer Lookup, which works just like in Real Estate.

Personal Assessment process

For new assessments:

1. On the main window, click the Add button. Select Personal, Business, or Utility.

2. Choose to Generate or Create the PPAN.

3. Taxpayer list appears. Select taxpayer from list and press Enter. If taxpayer does not appear in list, click the Add button or use F10 to add them.

4. Assessment Name and Address default to taxpayer. Change if necessary.

5. Enter other general information, such as school district. Click the Save button   or Press the Page Down key when done.

6. On the Property tab, add property details.

For existing assessments

1. From the Search tab, press Page Down key or enter search criteria.

2. Make changes as needed.