

Streamlined Project

The following information from Marla McHughes at DF&A illustrates how to determine the tax clearance status for the renewal notice. It addresses the issue of a person changing PPAN's, either within the county or by moving to a new county.

Example 1

Jane Doe owes personal property taxes for 1999. At assessment time she assesses the vehicle in the name of John Doe under his PPAN. John Doe has paid his 1999 taxes so the system reflects a yes in the payment field. This is one way the clearance flag may be set to "yes."

Example 2

When a taxpayer moves from one county to another the PPAN changes. On a first time assessment in a county, we return an unknown in the collection field. The second year that person assesses within that county we will return a yes, because we know that he does not owe taxes since last year was his first year to assess in the county. If the person owes taxes in another county since a new PPAN is assigned, this disassociates the old PPAN where the taxes are owed to the VIN. The system has to work this way since people buy and sell vehicles every day.

Example 3

A new owner assesses a newly acquired (used) vehicle and the assessor fails to secure the VIN at assessment time. That vehicle may still be tied to the previous owner at the time that the renewal notice was printed. All State Revenue Offices have been instructed if a renewal notice reflects a Y and the system reflects an N to override the system and process the renewal.

This is what causes the most problems. We cannot turn a taxpayer away for lack of evidence of a clearance when we have sent out a renewal notice telling them that they do not need to bring any supporting documents.