Year-End Real Estate Closeout - Cities

Important: Before you begin, verify that you have a good backup with no errors from the previous night. If you do not have a good backup or are unsure how to check your backup, please call PUBLIQ for assistance.

Please read all instructions before you begin. Do each step in order. If a step should be performed by an office other than your own, check with the other office before going to the next step. If you have any questions, call PUBLIQ.

Rollover Instructions for City Tax Offices:

1. Optional: Update Addresses from Assessor.

Make sure that owner addresses are up to date and correct. You can run a program that updates addresses from the Assessor system if you wish (see the *Update Addresses* instructions).

Important: Coordinate this action with the country Assessor's Office. If you have questions about this procedure, call 800.235.0762.

2. Set a cut-off date.

Set a cut-off date for activity on the Current file when all activity on the Current file will stop.

3. Auditor: Add a 15% penalty to the Delinquent Table.

The Auditor signs in and does the following to add a 15% penalty:

   a. Select **Control Information > Penalties and Interest > Delinquent Penalties**.

   b. Enter **23** in the **Year** field.

   c. Select Find. The detail for that year's entry displays in the Penalty Information section.

   - If you do not see the year **23**, use the Previous/Next buttons at the top to move through the table.

   - If year **23** is not on another screen, add it. Select the **Add** button in the top right corner of the window. Next, type **23** in the Year field and **.1500** in the Pen 1 field.

   d. The value in Pen 1 should be .1500. If it is not, enter **.1500**.

   e. Select **Save**.

4. **Delinquent Tax Collector: If cost prints on Execution Notices, add cost to the Delinquent Penalty Table.**

Do this step only if you want cost to print on execution notices:

   a. In Tax Collector, select **Control Information > Delinquent Penalties**.

   b. Select **Find** to look for the year **23**. When you find year **23**, select it. The details will be pulled into the boxes at the top of the table.

   c. Enter the cost amounts.

   d. Select **Save**.

   e. If you did not find year **23** in the table, check with the Auditor and ensure that Step 3 has been completed.

5. **Treasurer: If you print your own Notices of Execution, print a few samples.**

   a. Display an unpaid notice. Make sure your printer is ready to print.

   b. Select **Functions > Special Duplicate**.

   c. For Print ID Character, enter **F**.

   d. Select **OK**.

   e. Check the notice that prints. If it does not print correctly, call PUBLIQ at 800.235.0767.

   f. Repeat this test with several different types of personal and real estate notices, some with homestead, legal residence exemption, and industrial abatements, if applicable. Check the dates, taxes, and penalty amounts. **Do not print all the notices now!** Only print a few samples. The earliest you can print notices is in Step 10.

STOP: DO NOT CONTINUE WITH THESE INSTRUCTIONS UNTIL YOU HAVE PRINTED A FEW SAMPLE NOTICES OF EXECUTION. If you find any problems, call PUBLIQ now! You may need a programming change, which may take some time to complete.

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6. Treasurer: Payments from the Current file no longer need to be collected.

a. In Treasurer, select **Control Information > Office Identification**.

b. Deselect **Collect Real/Personal**.
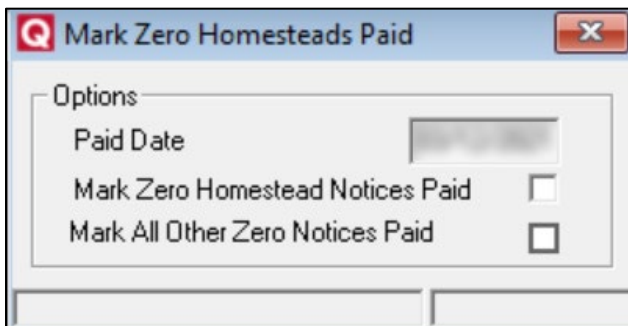
c. Select **Save**.

7. Treasurer: If necessary, set an option to roll the fee over.

On the same Treasurer Office Identification screen described in Step 7, you can set the option to roll the fee over if the fee should remain on unpaid records that are going to the Delinquent file.

a. Select **Control Information > Office Identification**.

b. Select **Roll Fee To Delinquent File**.

c. Select **Save**.

8. Treasurer: Mark zero homestead notices paid.

a. Go to **Reports > Reimbursement Reporting > Mark Zero Homesteads Paid**. The Mark Homesteads Paid screen displays.

b. For **Paid Date**, enter the date you want notices to show as the paid date. Be sure to use a date prior to the rollover.

c. Select **Save**.

The program marks Paid all notices with no taxes owed due to homestead. When finished, the total number of records processed displays on the screen.

9. Finish processing refunds in the Refund system, if applicable.

If you use the PUBLIQ Refund system, complete all current tax refunds at this time.

10. Treasurer: If you choose, you may print Execution Notices from the Current file now.

Print Execution Notices from the Current file or wait until later. If you print them now, a penalty will be computed and printed according to the penalty set up in Step 3. Before printing notices, make sure **all** of the following conditions have been met:

- Addresses were updated from the Assessor system in Step 1, if you choose to do this step (see *Update Addresses* **instructions**).

- The 15% penalty was added in Step 3.

- Sample Execution Notices were printed in Step 5, and the sample notices printed correctly.

- Zero homesteads were marked paid in Step 8.

If even one of these items has not been completed, do not print Execution Notices now. When all four items are complete, you can print Execution Notices from the Current file as follows:

a. In Treasurer, select **Reports > Receipt/Forms Printing > Execution Notices**.

b. Complete the screen (see Table 1).

Table 1: **Set Options on the Print Execution Notices Screen**

Field	Explanation/Possible Entries
Tax Year	Type the year **2023** in both the FROM and the TO columns.
Alpha/Zip	**Alpha**: Print notices in alphabetical order **Zip**: Print notices in zip code order Whether printing notices for both old and new owners, old owners only, or new owner only, the Alpha and Zip select and sort options will use the appropriate name and address when selecting and sorting records.
Print Old Owner Notices	**Selected**: Print notices for the old owner; show old owner's name and address on the notice. (In the past, before this option was added, these were the only notices printed.) **Not Selected**: Do not print notices for the old owner.

Print New Owner Notices	**Yes**: Print notices for the new owner; show new owner's name and address on the notice.
	No: Do not print notices for the new owner.
	Only: Print only notices for the new owner.
Important: Print Old Owner Notices and Print New Owner Notices are both checked/Yes, meaning notices will print for both the old owner if a new owner exists. Leave these options checked/Yes to comply with legislative mandates that call for sending notices to both old and new owners. Print new owner notices option is only relevant if you have updated addresses from the Assessor (Step 1). If you have not completed this step, there will be no new owners from which to select.	
Print ID	**FXXX**: Default Print ID (the Xs represent the county ID)
	E686: Prints warrant letters
	E687: Prints green certified mail cards.
	E686, **E687**, **E688**, **E689**: Other available print options for certified mail cards. If you're unsure which one to use, fax a sample of your form (864.253.8692 to the attention of PUBLIQ Customer Support), and the team can help determine what ID is correct.

       c. Select **Save**. Make sure your printer is ready to print.

If you entered Z in Alpha/Zip, you are asked if you want to perform a zip count. (In a zip count, the system counts the number of notices per zip code.) You may perform a zip count later if you like. Set up the report the same as you did the first time, but ensure Alpha/Zip is **Z** for zip. When you are asked to print notices, choose **No**.

 Note: Execution Notices are not printed for manufacturer depreciation reimbursement notices

 (those with the Auditor code MFGR).

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11. Auditor: Decide how to handle supplementals issued *after* the cut-off date but *before* the rollover.

If you have any supplementals to issue the cut-off date (Step 2) but before the rollover, we recommend that you handle these notices manually (outside the system) until the rollover is finished. After the Closeout, enter them in the Delinquent file.

12. Balance by running reports.

One of the most important goals in balancing is to determine if the computed unpaids equal the reported unpaids. When you compare computed unpaids (total supplementals plus original abstract figure, minus errors and collections) with reported unpaids (unpaids printed on reports), are they the same?

There are several reports you can run to help balance. For example, to receive fast totals for errors, collections, supplementals, and unpaids, print Tax File Totals. Some reports, such as the Tax File Totals, can be printed from either the Auditor or the Treasurer application.
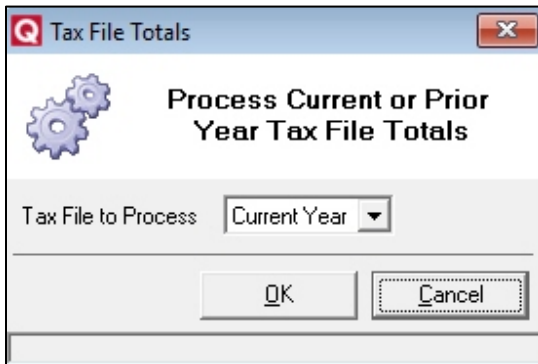
Tax File Totals:

    a. In Auditor, select **Reports > File Editing Options > Tax File Totals**.

                or

    In Treasurer, select **Reports > File Editing Options > Tax File Totals**.

    b. Select **Current Year** from the drop-down list.

    c. Select **OK**.

High-to-Low Unpaids List:

Run this report from the Auditor or Treasurer system as follows:

    a. Go to **Reports > Lists and Special Reports > High-to-Low Unpaids List**.

    b. Adjust the Options section.

- For **Unpaid As Of**, enter the last activity date on the Current file for paids, errors, and supplemental.

- To run this report with no detail, uncheck **Detail Report**.
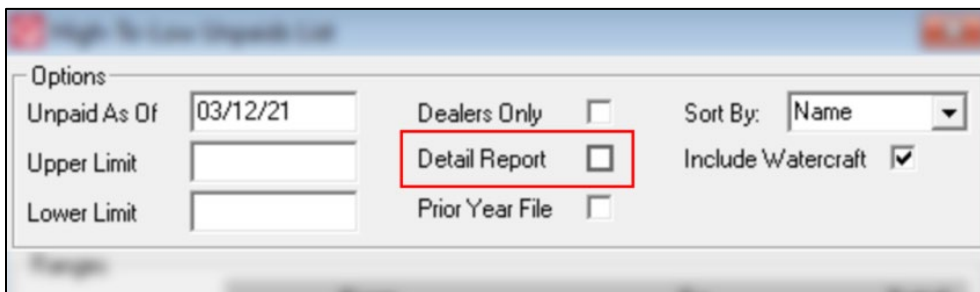
- Uncheck **Include Watercraft**.

    c. Adjust the Ranges section.

- For **Tax Year**, enter **2023** in the From column and **2023** in the To column.

- For **Receipt Type**, select **3** in the From column and **9** in the To column.

d. Select **Save**.

Make sure the unpaids on the report are the same as the computed unpaids (i.e., total supplementals plus original abstract figure minus errors and collections). The following worksheet can help you balance.

High-to-Low Unpaids Balance Worksheet						
1 Unpaids printed on report (s)..4					**1**	
2 Original Abstract figure	**2**					
3 Total Supplementals	**3**					
4 Add Lines 2 and 3..4			**4**			
5 Errors	**5**					
6 Collections	**6**					
7 Add Lines 5 and 6			**7**			
8 Subtract Line 7 from Line 4 to get the computed unpaids					**8**	
9 Compare Lines 1 and 8. Are they the same? If **Yes**, continue doing the Closeout instructions If **No**, do not go any further until you have resolved the problem. Run detailed reports. Call PUBLIQ, if necessary.						

Auditor's Activity Log:

a. In Auditor, select **Reports > Transaction Reporting > Auditors Activity Log**.

b. Adjust the Options section.

- To run this report with no detail, uncheck **Detail Print**.

- Uncheck **Include Watercraft**.

c. Adjust the Ranges section.

- For **Tax Year**, enter **2023** in the From column and **2023** in the To column.

- For **Receipt Type**, select **3** in the From column and **9** in the To column.
- For **Receipt Date**, enter **ALL** in both columns.

d. Select **Save.**

The printed report includes all errors and supplementals, type 3-9, with totals by day and month, no detail. Compare the monthly totals with the totals from the Auditor's Activity Log you run each month (i.e., the monthly checkout totals). They should match.

If the totals do not balance, find the incorrect month or day and re-run this report in detail for that day (type the date in Receipt Date and type **Y** next to Detail Print). Compare to the monthly report to resolve the difference. If you cannot solve the problem yourself, please narrow it down as much as possible and fax the relevant pages of the reports to the attention of PUBLIQ Software Customer Support at 864.253.8692.

Daily Collections Report:

a. In Treasurer, go select **Reports > Transaction Reporting > Daily Collections Report**.

b. Adjust the Options section.

- To run this report with no detail, uncheck **Detail Report**.
- Uncheck **Include Watercraft**.

c. Adjust the Ranges section.

- For **Tax Year**, type **2023** in the From column and **2023** in the To column.
- For **Receipt Type**, select **3** in the From column and **9** in the To column.
- For **Receipt Date**, enter **ALL** in both columns.

d. Select **Save**.

e. Compare the monthly totals that print with the monthly apportionment totals you have been running all along. They should match.

If the totals do not balance, find the incorrect month and/or day and re-run this report in detail, selecting the incorrect receipt date (type the date in Receipt Date and type **Y** next to Detail Print). Compare to the monthly report to find the problem. For assistance, please fax all relevant report pages to the attention of PUBLIQ Software Customer Support at 864.253.8692 and call PUBLIQ at 800.235.0762.

The computed unpaids should equal the unpaids on this report. To calculate the computed unpaids, add total supplementals to the original abstract figure, and then subtract errors and collections. If you like, you can use the worksheet to help you balance. For more information on balancing, call PUBLIQ.

13. Treasurer: When the real estate balances, put current taxes into execution (roll unpaids to Delinquent file).

In this step, unpaid notices are rolled from the Current file to the Delinquent file. Since rolled notices are copied rather than moved, they can be viewed in the Current file after the rollover. They can also be updated in the Delinquent file only.

To put current taxes into execution:

    a. In Treasurer, select **Reports > File Editing Options > Put Current Taxes Into Execution**.

    b. Select **OK** to roll unpaids to the Delinquent file.

When the program finishes, total sheets print listing values added to the Delinquent file. Be aware that these printouts will include the count, assessment, and taxes for notices coded MFGR that did not go into the Delinquent file. Remember to adjust for these figures when balancing the current High/Low Unpaids Report to the Delinquent Unpaids Report after execution (Step 19).

14. Auditor: Set an option to stop supplementals for tax year 2023 from being issued in the Current file.

Since unpaids have now been rolled over to the Delinquent file, no one should issue year **2023** supplementals from the Current file. You can set an option on the Auditor's Office Identification screen to display an error if anyone attempts to issue a year **2023** supplemental on the Current file:

    a. In Auditor, select **Control Information**.

    b. In Current R/P Tax Year, type **24**.

    c. Select **Save**.

Make sure that everyone knows to enter supplementals for tax year **2023** on the Delinquent file.

15. Delinquent Tax Collector: Print the Delinquent High-to-Low Unpaids List for tax year 2023 to verify that the correct totals reached the Delinquent file.

Print the High-to-Low Unpaids List for tax year 2023 to verify that the correct totals reached the Delinquent file**.**

    a. In Tax Collector, select **Reports > Lists and Special Reports > High-to-Low Unpaids List**.

    b. Complete the screen and select **Save**. Be sure to enter the date of your rollover as the Unpaid As Of date.

When using this report to balance:

- Subtract supplementals added since the rollover from the totals printed on the Delinquent High-to-Low Unpaids List.

- Subtract MFGR figures printed on the execution totals (Step 13) from the current unpaids (Step 12) before comparing current unpaids with delinquent unpaids.

The Delinquent High-to-Low Unpaids List does not include unpaid MFGR notices, but the current High-to-Low Unpaids List does. Therefore, you must subtract MFGR notices from current unpaids before attempting to balance the unpaids.

After adjusting for supplementals added since the rollover and MFGR notices, the totals should equal. If they do not, try to find the source of the problem as much as you can. Then fax the relevant pages of the reports to the attention of PUBLIQ Software Customer Support at 864.253.8692 and call 800.235.0762 to request assistance.

16. Run the Penalty Calculate for the 2023 Delinquent file.

The Penalty Calculate program applies the 15% penalty entered in Step 3 to year **2023** notices in the Delinquent file. To run the Penalty Calculate, complete the following steps:

    a. Ask everyone to stop working until the program finishes. You may want to wait until the end of the day or the beginning of the next day to run this program.

    b. In Tax Collector, select **Control Information > Penalty Calculate**.

    c. For **File Type**, select **Delinquent**.

    d. For **Tax Year**, type **2023** in the **From** column and **2023** in the **To** column.

    e. Leave Interest as **No**.

    f. Select **Save**.

After running Penalty Calculate, you may want to apply 15% penalty to the Current file so the same penalty displays on both Delinquent and Current notices.

To apply 15% penalty to the Current file, set up a 15% penalty on the Auditor's Office Identification screen and run Penalty Calculate as follows:

    a. Select **Control Information > Office Identification**.

    b. In **Current Penalty Percentage**, enter **15.00**.

    c. Select **Save**. Close the window.

    d. Go back to the Auditor's Control Information menu and select **Penalty Calculate**. Ask everyone to stop working while Penalty Calculate runs.

    e. Choose the current file in File Type. In Tax Year, type **2023** in the **From** column and **2023** in the **To** column. Leave Interest as **No**.

    f. Select **Save**.

17. If advance mobile homes are collected on the Current file year-round, re-open the Current file.

If you collect for advance (moving) mobile homes on the Current file year-round, a special procedure must be performed in order to re-open the Current file and handle mobile home notices on the current side. The instructions that follow describe the typical steps to re-open the Current file.

Important: If you handle advance mobile homes differently or need more detailed instructions, contact PUBLIQ.

Auditor: Set the Current Penalty to Zero

a. In Auditor, select **Control Information > Office Identification**. Enter the same initials and password again.

b. For **Current Penalty Percentage**, type a zero (**0**) and press the space bar until no numbers remain.

Current Penalty %..0

a. Look at, but don't change, the **R/P Supplemental # By Year** option. Notice if the box is selected for this option. What you do later depends on whether R/P Supplemental # By Year is selected.

b. Select **Save**.

Auditor: Set the Yearly Legal Residential Exempt Maximum

a. In Auditor, Select **Control Information > Miscellaneous > Yearly Legal Res Exempt Maximums**.

b. Make sure the yearly legal residential exemption maximum is correct for tax year **2024** Use the **Previous/Next** buttons to scroll.

- If you do not find the tax year **24**, select the **Add** button on the window. Enter **24** in **Year** and enter the correct amount in Max Appraised Value.

c. Select **Save**.

Auditor: Set the Starting Supplemental Number

Remember whether the box was selected beside R/P Supplemental # By Year option on the Auditor's Office Identification screen. Ask everyone to stop issuing supplementals while you perform the steps below:

If R/P Suppl # by Year is selected:	If R/P Suppl # by Year is NOT selected:
Ask everyone to stop issuing supplemental of *any* type. A. From the **Control Information** menu, select **Supplemental Numbers > Yearly Supplemental Numbers**. B. Under **Year**, look for the year **24**. If you do not see it, use the **Previous/Next** buttons to scroll.	**Ask everyone to stop issuing supplemental of *any* type.** A. From the **Control Information** menu, select **Supplemental Numbers > Sequence Numbers**. B. Check the number displayed in the **Real/Pers** - **Current** box is correct. This number will be assigned to the next supplemental that is issued. C. If it is correct, close the window.

C. If you see the year, select that line in the table. The detail will be presented in the fields above the table. Make sure the **Real/Pers** field contains the correct supplement number. If not, key in the correct number. D. If you do not see the year, you must add it. Select **Add**. Enter **24** for the year and enter the starting **Real/Pers** supplemental number. E. Select **Save**.	D. If it is NOT correct, enter the correct number and select **Save**.

Treasurer: Allow Collections on the Current File

     a. Select **Control Information > Office Identification**.

     b. Select the **Collect Real/Personal** checkbox.

     c. Select **Save**.

Important: When collecting payments for advance mobile homes, if you receive the message *Real/Personal are Now Delinquent*, ensure **Collect Real/Personal** on the Treasurer's Office Identification screen is selected. If it does not, update the screen. Then ask everyone to log out and sign in again.

18. If you have the Prior Year File, you may want to move the Current Year File into the Prior Year File.

Refer to the *Move the Current Tax File to Prior Year* instructions.

Final Considerations:

Any time you alter anything in the Control file, ask everyone to log out and sign in again to make the change(s) effective. When you complete the instructions described in this step, remember to log out and sign on again.

When issuing supplementals for advance mobile homes on the Current file, use the next tax year (**24**) along with this year's (**23**) levy year. You can also enter an Auditor's Code on these notices and select advance mobile homes on reports.

When you get ready to load next year's tax file, you must unload the advance mobile homes first and then re-load them after the next year tax file is loaded. Please contact PUBLIQ at that time for further instructions.