# Year-End Real Estate Closeout - Delinquent Tax

**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.

Communication between the Auditor, Treasurer, and Delinquent Tax Collector helps this process run smoothly. Please read all instructions before you begin. Complete 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 questions, call PUBLIQ.

## Rollover Instructions for the Delinquent Tax Collector:

**1. Update addresses from Assessor.**

Addresses must be updated from the Assessor system before the Treasurer's Office prints Execution Notices in Step 11 (see the *Update Addresses* instructions).

**2. a. Auditor: Process MFGR/MPVE reimbursement.**

**b. Treasurer: Mark MFGR/MPVE Records Paid.**

**3. Set a cut-off date for all activity on the Current file.**

All offices must agree on the cut-off date.

**4. Auditor: Add a 15% penalty to the Delinquent Penalty Table.**

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

Complete this step *only* if you want cost to print on execution notices.

   i. From the menu bar, select **Control Information > Delinquent Penalties**.
   ii. Select the Previous/Next buttons at the top to scroll through records until you find year **23**. The details display in the boxes at the top of the table.
   iii. When you find the record for year 23, enter the cost amount.
   iv. Select **Save**.

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

6.  **Treasurer: Print a few <u>sample</u> Notices of Execution.**

7.  **Treasurer: Stop collecting payments for Current File records.**

8.  **Treasurer: If necessary, set the option to roll the fee over.**

9.  **Treasurer: Mark zero homestead notices paid.**

10. **Treasurer: Finish processing refunds in the Refund system, if applicable.**

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

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

13. **Auditor and Treasurer: Balance by running various reports.**

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

When unpaids are rolled to the Delinquent file, total sheets are printed. These printouts include the count, assessment, and taxes for notices coded MFGR or MPVE that did not go into the Delinquent file. Remember to adjust for these figures when balancing the current High-to-Low Unpaids report after execution (Step 18).

15. **Delinquent Tax Collector: Override a penalty.**
    i.   From the menu bar, select **Penalty Override > Post Walkins** or **Penalty Override > Post Mail**.
    ii.  Enter **10** in the **Penalty Percent (10% = 10)** field when marking notices with 10% penalty.
    iii. Select **OK**.
    iv.  Complete this screen as you usually do.
    v.   Select **Save** to display a tax notice screen.

You are now ready to post delinquent notices with the penalty you specified.

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

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

Print the High-to-Low Unpaids List on the Delinquent file to ensure the correct number of unpaid notices rolled to the Delinquent file. To print the High-to-Low Unpaids List:

   i. From the menu bar, select **Reports > Lists and Special Reports > High-to-Low Unpaids List**.
   ii. Complete the screen. Be sure to enter the **date of your rollover** in the **Unpaid As Of** field.
   iii. Select **Save**.

When you run the High-to-Low Unpaids List, the system does the following:

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

- Subtract MFGR/MPVE figures printed on the execution totals (Step 15) from the current unpaids (Step 14) before comparing current unpaids with delinquent unpaids.

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

After adjusting for supplementals added since the rollover and MFGR/MPVE 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. Call 800.235.0762 to request assistance.

18. **Auditor: Run the Penalty Calculate for the 2023 Delinquent file.**

19. **Auditor and Treasurer: If PUBLIQ processes your taxes, complete the forms, and notify PUBLIQ that your data is ready to be retrieved.**

20. **Auditor and Treasurer: If advance mobile homes are collected on the Current file year-round, re-open the Current file.**