

COLLECTOR OF REVENUE
Standard Operating Procedures
May 2005

DAILY

Prepare and deliver deposits to People's Bank for all monies received the previous day.

 People's Acct. # 100-7000384 for all Tax and Town Revenues

 People's Acct. # 100-7000448 for all RD 19 Revenues

Make a recap report of collections for tax, refuse, insurance, sewer use, parking tickets and misc. billings. Send a copy of each report to the Finance Department

Balance all reports of collections turned in with cash and checks from other departments: Cafeteria, Building, Planning and Zoning, Town Clerk, Public Works, Animal Control, Police, Social Services, Assessor, Community Center, Library, Daycare, Down Town Development, Senior Center, Eastern Highland Health District and Finance.

Enter all the previous days revenues on computer; print the revenue report and verify balance; post the revenues to the finance side of the general ledger; send report to finance. (At the beginning of each new month wait to hear from the finance department before posting the revenues to the finance side)

Enter new parking tickets turned over by the police department; process parking ticket appeals; enter parking ticket payments; run parking ticket backup commands.

Enter all tax payments received by mail and in person into the computer; print daily balancing report. Mark and post previous days deposit(s). Do daily x-cell reports for deposits, current monthly, and classification control

Review all certificates of correction or certificates of correction reports received from the Assessor's office. Print and mail new or corrected bills.

Check e-mail for any charge card payments from Official Payments Corp.

Review any bankruptcy filings received from the court and file proof of claim, if so required.

MONTHLY

Update all current real estate accounts for change of ownerships as the information is received from the Assessor's Office.

Print a recap report of all tax collections for the month and compare to the classification control sheet on x-cell file.

Regarding taxes: prepare reports of all monthly activity: monthly collections (taxes, interest, lien fees); refunds and suspense collections; certificates of correction; and delinquent balances for all grand list years. Bring copy of these reports to finance.

Prepare monthly tax comparison report for Director of Finance and Town Manager

Balance all Grand List years on Ledger sheets.

Process payment vouchers for all refunds (tax overpayments, or refuse security deposits/overpayments). Tax refunds only: Fill out refund forms and enter on computer in register 20. Print report – include one report with daily tax reports and send one to Town Manager.

Print report of all charge card payments (register 05) to include with daily tax reports.

Send out insurance billings.

Send out miscellaneous billings (this is usually done at least twice a month)

Release any paid tax, refuse or sewer use liens.

QUARTERLY

Prepare the department's "Quarterly Narrative" for inclusion in the Town Council packet.

Refuse Billings

MONTHLY CALENDAR

JULY

Heavy tax collection month.

Mail July 1 quarterly Refuse billings.

Update lien list on X-Cell file.

Make sure tax legal notice appears twice in the newspaper.

Prepare fiscal folder for audit review (tax levy sheet, certificate of corrections list, local elderly option reductions, abatement lists, pro-rated real estate list, refund list, local elderly option list, suspense write off list, delinquent tax list, elderly reductions of credit list, elder freeze list, elderly circuit breaker list, disable persons claim list, fiscal report sheet, M-1 State Report, suspense collected list, minutes of meeting setting mill rate, copy of rate bill and warrant, copy of legal notices, list of advance collections, list of deductions for property acquired by the Town by tax sale or foreclosure)

File copies of lists of certificate of corrections, abatements, refunds, delinquent taxes, suspense write off and suspense collected with the Town Clerk

Prepare "Table 3" and "Schedule 6" reports for the auditors.

AUGUST

Rebill all current year real estate and personal property accounts.

Prepare and mail sewer use bills when the figures are received from the engineering department. Compute and include interest and liens fees for any past due sewer use billings on this new billing. Give taxpayer warning of lien on past due accounts.

Purge paid and update delinquent motor vehicle files with the CT DMV.

Update Top outstanding Real Estate accounts for review with Director of Finance and Town Manager.

Rebill delinquent refuse accounts.

Have previous grand list year rate books laser printed and send out for binding.

SEPTEMBER

Attend North East Regional Tax Collector's and Treasurer's Association seminar.

Research for updated addresses on DMV's online computer connection. Enter any new addresses on current year motor vehicle accounts.

Rebill all current year real estate, personal property and motor vehicle accounts.

Send shut off notices for delinquent refuse accounts.

Send tax collector's 10-day demands for unpaid real estate accounts as discussed with the Director of Finance and Town Manager when the Top Outstanding Real Estate accounts are reviewed. Discuss which, if any, of the accounts are to be turned over to the Town's Attorney for foreclosure if the Demands are unanswered.

OCTOBER

Print and mail Oct. 1st quarterly refuse billings.

Send tax collector's 10-day demands for unpaid personal property and the larger motor vehicle accounts.

Rebill all current year real estate.

Review refuse shut off list and file refuse liens.

Prepare warrants for State Marshal on any unresolved/unanswered 10-day real estate demands from September. Turn over any potential foreclosures to Town's attorney. Give list of any accounts being turned over for foreclosure to Director of Social Services.

NOVEMBER

Prepare warrants for State Marshal on any unresolved/unanswered 10-day personal property and motor vehicle demands from October.

Rebill all current year real estate.

Post payment information in bound rate books.

Lien older outstanding sewer use accounts.

DECEMBER

Move the supplemental motor vehicle information over from the Assessor's file to the Tax files. Check the assessment to the tax levy.

Print and mail supplemental motor vehicle bills.

File the Elderly Freeze report with the State of Connecticut if you did not already do this in July with the M-1 and Disable Persons report.

Start work on the Department Budget.

Rebill all current year real estate.

Publish Legal "Tax" notice once in the newspaper. Post one copy on Town Clerk's bulletin board, one copy on sign post outside the municipal building and give copies to the resident state troopers to put on signposts around town.

JANUARY

Publish Legal "Tax" notice twice in the newspaper.

Print and mail the January quarter refuse billings.

Mid January – print and mail a courtesy tax due reminder notice for all non-escrowed/bank coded real estate accounts that only owe the January 1st installment.

Finish work on Department Budget.

Check with Finance Department to see if the sewer use budgets for the Willimantic sewer use accounts and the Uconn sewer use accounts have been prepared/approved.

FEBRUARY

Mail delinquent real estate, personal property and supplemental motor vehicle bills.

Mail Willimantic sewer use billings and UCONN sewer use bills.

Send an updated tape of all delinquent motor vehicle accounts to CT DMV.

Prepare annual Suspense List and cover letter to submit to Town Manager and Director of Finance for their review. Print a double spaced copy of the Suspense List to be included in the Suspense Tax Book. Include the List on Council agenda for approval.

MARCH

Mail real estate, personal property and motor vehicle 10 day demands.

Update Top outstanding delinquent Real Estate List. Review with Town Manager and Director of Finance.

Attend CTX seminar.

Mail a letter to all banks and tax services requesting their listing of escrow accounts for the upcoming July tax period.

Send a lien notice for any outstanding Willimantic sewer use bills from the September billing.

Order tax bill forms. Check to be sure there will be enough envelopes for the July billing.

APRIL

Prepare warrants for a state marshal for unpaid personal property and motor vehicle accounts.

Lien any Willimantic sewer use accounts that did not respond to the March lien notice.

Review refuse accounts and lien any still outstanding from the quarterly shut off lists.

Print and mail April quarter refuse billings.

Mail lien notices for all unpaid real estate accounts on the current year grand list.

Mail a comprehensive rebilling for all delinquent motor and supplemental motor vehicle accounts on all older grand list years.

Check with Director of Finance to make arrangements for a seasonal worker in June and July.

MAY

Mail "small balance" letter prior to filing liens to try and clear up any real estate accounts that only owe a small or partial balance.

Update all address changes received from the Department of Motor Vehicles.

Update all bank codes on the real estate accounts.

Once the mill rate is set:

- Prepare and have signed the Tax Rate Bill and Warrant
- Balance the Tax levy against the Assessor's Abstract and prepare the levy sheet
- Print the "under \$2 reports
- Process abatements, if any
- Prepare the State of Connecticut "mill rate message" to be printed on the bills
- Update all Elderly benefits and balance prior to printing the real estate bills
- Enter, balance and print all pro-rated real estate bills as received from the Assessor's office
- Process or monitor all certificates of correction received from the Assessor

JUNE

File the real estate liens with the Town Clerk prior to June 30th.

Update all property transfers received from the Assessor's on the new Grand List before mailing bills.

File the M-1 (annual report of Tax Collector) with the State of Connecticut prior to July 1st.

File the Disabled Persons Claim report with the State of Connecticut prior to July 1st. Include any new applications received from the Assessor's office with the report.

File the Elderly "Freeze" report with the State of Connecticut. (This report is not due until Dec. 31st but if it is filed with the M-1 and Disability reports it won't get overlooked.)

Publish Legal "Tax Notice" once in the newspaper. Post one copy on the Town Clerk's bulletin board, one copy on the sign post outside the building and give copies to the resident troopers to post on town signposts.

Once all corrections have been made to the bills:

- Have sample bills printed and proof read
- Print personal property bills here on office laser printer
- Send real estate and motor vehicle bills out to be printed

Mail all the bank coded bills out with a cover letter to the lending institutions as soon as possible.

Pull and redo any bills with "split" sale changes received from the Assessor's office.

Pull and hand post all advance payment bills.

Fold, stuff and mail tax bills.

Enter and balance all advance payments in the payment screens on the computer. Use a separate register, ie: "10" to keep them isolated from regular payments.

Town-wide Cash Collection Policy

Narrative: The Town of Mansfield collects money throughout the town for services provided by the town, the Mansfield Board of Education, the Region 19 Board of Education and the Discovery Depot. These monies are delivered to the Collector's Office within the Town Hall and recorded and deposited accordingly.

Timeliness of the deposits is a vital component in the Town's control on safeguarding its assets or the assets of other entities. This policy sets forth a guideline for the facilitation of timely deposits with the Collector's Office.

The entities are:

Southeast School, Annie E Vinton School, E.O Smith School, Mansfield Middle School, Goodwin School, Mansfield Discovery Depot, Mansfield Town Library, Mansfield Senior Center, Mansfield Community Center, Landfill, Town Hall Departments:

Designated Collection Agents from the Town are:

William Hammon

Allen Corson

Gary Drew

1. Each day following the business of each department around town, revenues received will be stored in a locked bank bag and stored in a secure location.
2. On Tuesday and Thursday the designated collection agent will pick up deposits at various town departments that have requested such pickup. The current departments include Vinton School, Goodwin School, and Southeast School. These locations are subject to change based on availability for delivery by site representatives or when new locations need delivery assistance.
3. All other departments outside of Town Hall, with a few exceptions, will deposit at least by Tuesday and Thursday if not daily.
 - a. Mansfield Discovery Depot, Animal Control, Town Library, and Downtown Partnership will deposit no less than weekly as revenues are received.
4. Town Hall Departments will deposit after \$100 is received or weekly whichever comes first.
5. The Collector's Office will process the deposits within 1 business day and report the collections to the treasurer.
6. The Collector's Office will deliver the bank deposit the following business day.



Town of Mansfield
Policy for Collector of Revenue office over/under account

To: Jeff Smith, Director of Finance; Cherie Trahan, Controller
From: Christine Gamache, Collector of Revenue
Date: April 13, 2007
Re: Over/Short collections policy

Subject Matter/Background

The Collector of Revenue office is responsible for receiving deposits from all departments within the Town of Mansfield. A form called the Report of Collections accompanies a deposit when brought to the Collector of Revenue office. This form details the revenues being deposited including general ledger account number, description and amounts of the deposit split by cash and check totals. Upon receiving a deposit, the cash and check totals are verified by the Collector of Revenue office with the Report of Collections. This report is then signed and dated by the verifier and recorded on a form called the Daily Revenue Sheet. This form lists each deposit with Department Name, total Check Amount, Total Cash Amount and a Grand Total. The original Report of Collections is retained with the Daily Revenue Sheet in the Collector of Revenue Office. Copies of these reports are provided to the Finance Dept and to the depositor.

The morning following the previous days collections, the total cash and total checks are summarized on the Daily Revenue Sheet. The physical checks are then added up and verified to the summary on the Daily Revenue Sheet. Similarly, the total cash is counted and verified to the summary on the Daily Revenue Sheet. Upon agreement, the bank deposits are prepared for delivery to the bank.

During the morning verification of check and cash totals, discrepancies may be found. Typically reviewing the individual Report of Collections for transposition errors or recording amounts in the wrong columns on the Daily Revenue Sheet resolves these differences. Further investigation may include checking cash bundles for the wrong type of bill (a \$5 in the \$1's, for instance), or discussion with the depositors. A policy is necessary for objective treatment for small discrepancies that are not resolved after investigation.

Policy

Any discrepancy in excess of \$1.00 will be adjusted out of or into the deposit and the Collector of Revenue office will fill out a Report of Collections for the adjustment amount. If resolution of the amount is subsequently discovered, a journal entry will be made to move the adjustment amount to the proper account. Amounts under \$1.00 will not be adjusted but held in a separate envelope and will be used to offset shortages of up to \$1.

SUSPENSE WRITE OFFS

Once a year, prepare a list of “suspense” tax accounts – accounts that you deem uncollectible for review by the Director of Finance and Town Manager. The list will be included on the Town Council agenda. Once it is approved, print a double spaced copy of the list for the required Suspense Book.

Before you code the accounts as suspense you must have data processing change the suspense date, which will appear on the 02 screen in the tax files.

To code an account for suspense in the tax files go to the 02 screen, enter the grand list and the list number of the account to be suspended, hit the right hand arrow on the keyboard twice and enter the applicable suspense code.

Suspense Codes

“1” Cannot locate (used primarily for motor vehicle or supplemental motor vehicle accounts when the bills and reminder notices are being returned by the post office)

“2” Out of State (again, used for motor vehicle or supplemental motor vehicle accounts – you might have the taxpayer’s new address but they are no longer in Connecticut and not responding to billings)

“3” Out of Country

“4” Out of Business (used primarily for personal property accounts, sometimes a motor vehicle account, when the business has gone out)

“5” Bankruptcy

(Used for either motor vehicle or personal property accounts that have filed for protection under the bankruptcy court and it would not appear that any assets will come available to pay the Town’s claim.

“6” Other

Print a single spaced copy of the suspense list. Prepare a cover letter. Submit copies of the suspense list and cover letter to the Director of Finance and Town Manager for their review. Then request that the Town Manager include it in the Town Council packet for their approval. Send amounts written off on suspense to the finance department included on the monthly certificate of correction report.

Print a double spaced copy of the suspense list to be put in the suspense book.

TAX REFUNDS

All Tax Refunds must be entered in Register 20.

If a certificate of correction reduces an account which had already been paid or the taxpayer overpays the account:

WEEKLY

1. Process a mid month or end of the month payment voucher for the amount of tax and/or interest being refunded.
2. Fill out a refund form and note certificate of correction number on signature line if taxpayer is not available to sign the form.
3. Open a payment batch for register 20 and enter tax and interest as (-). Tax will automatically show as (-) but interest to be refunded will not.

MONTHLY

1. Print two reports for the month of all transactions in register 20 and balance to the payment vouchers- one report for office, one for Town Manager
2. Report all tax and interest refunds for each Grand List year to finance.
3. Send copy of transactions report to Town Manager along with the refund forms. Town Manager will sign and return the refund forms. File them in alphabetical order to include in fiscal folder for auditors. File office copy of payment vouchers in alphabetical order also.

ANNUALLY

1. Print recap report of all transactions in register 20 from July 1 through June 30.

= Sample =

Select Approval Path : PARK_PO

Approval Path: PARK_PO Park & Rec PO Approval

Description	Minimum	Primary	Secondary	Tertiary
Budget Override		Curt Vincente	Jay O'Keefe	Lynda Lambert
Department Head		Curt Vincente	Jay O'Keefe	Lynda Lambert
Finance Dept				
Finance Director	5000.00	CHERIE TRAHAN	Alicia Ducharme	
PO Change Order %	20.00	Curt Vincente		Lynda Lambert
AP Change Order %	20.00	Curt Vincente		Lynda Lambert
Pre-PO Approvals				

*** Grand Total *** # of Approval paths 1

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eq Description                               Action Code Status
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Code: ABA-ABA Number

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1 ABA                                         Hard Error   Active

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*** Total *** # of Records: 1

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Code: AP-Accounts Payable Entry Error Checks

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1 Vendor on Hold                             Hard Error   Active
2 Remit Address not AP                       No Message   Active
3 Allow Voucher Terms different to Vendor    No Message   Active
5 Voucher Account Different to Item Acct     No Message   Active
6 1099 Vendor with no FID                   Hard Error   Active
7 PO In Different Fiscal Year               Hard Error   Active
8 Allow Personal Services Accounts          Warning      Active
9 Wire Transfer to have Blank Check Date    Warning      Active
10 Allow No-Print Checks to have blank Date  Warning      Active
11 Allow Assets Account Types               No Message   Active
12 Allow Liability Account Types            No Message   Active
13 Allow Fund Equity Account Types          Hard Error   Active
14 Allow Expenditure Account Types          No Message   Active
15 Allow Revenue Account Types              No Message   Active
16 Allow Inv Date to differ from Vouch Date No Message   Active
17 Allow 1099 Code different to Vendor      No Message   Active
18 Allow Retainage to be Liquid on "L" Type Warning      Active
19 Allow Voucher Date less than Invoice Dt   Warning      Active

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*** Total *** # of Records: 18

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Code: BANK-Bank Code

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1 Bank Required for Wire Vendor             Hard Error   Active

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*** Total *** # of Records: 1

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Code: BANKACT-Bank Account

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1 Bank Account                             No Message   Active

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*** Total *** # of Records: 1

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Code: BATYPE-Bank Account Type

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1 Bank Account Type                         Hard Error   Active

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*** Total *** # of Records: 1

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Code: CONDO-Condo Upload Error Checks

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1 Parcel does not Exist                     Hard Error   Active

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*** Total *** # of Records: 1

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Code: CONTRACT-Contract Entry Error Checks

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1 Vendor on Hold                             No Message   Active
2 Remit Address Type not CO                  No Message   Active
3 Allow use of Vendors without FID# on fil  No Message   Active
4 Require Insurance Certificate on File      Warning      Active

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*** Total *** # of Records: 4

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Seq Description                               Action Code Status  

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Code: CONTRCHG-Contract Change Order Entry E

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1 Require Change Reason to be Entered        No Message  Active
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*** Total *** # of Records: 1

Code: JE-Journal Entry Error Checks

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1 Allow Account# in journal more than once  Warning    Active  

2 Bank Code Missing on Cash Account         Warning    Active
```

*** Total *** # of Records: 2

Code: OWN-Real Estate Owner & Address Error

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1 Address Record does not Exist            Hard Error  Active  

2 Blank Owner                              Warning    Active  

3 Blank Address Line 1                     Warning    Active  

4 Blank city                               Warning    Active  

5 Blank State                              Warning    Active  

6 Blank USA Zip Code                       Warning    Active  

7 Foreign Country with Zip                 Warning    Active  

8                                           No Message  Inactive
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*** Total *** # of Records: 8

Code: PARADRC-Currrent Owner Error Checks

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1 Blank Owner                              Warning    Active  

2 Blank Address Line 1                     Warning    Active  

3 Blank City                               Warning    Active  

4 Blank state                              Warning    Active  

5 Blank Zip Code                           Warning    Active  

6 Blank Location                           Warning    Active  

7 Incorrect Country Code                   Warning    Active  

8                                           No Message  Inactive  

9                                           No Message  Inactive
```

*** Total *** # of Records: 9

Code: PARADRO-Owner of record error checks

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1 Blank Owner                              Hard Error  Active  

2 Blank Address Line 1                     Hard Error  Active  

3 Blank City                               Hard Error  Active  

4 Blank State                              Hard Error  Active  

5 Blank Zip Code                           Hard Error  Active  

6 Blank Location                           Warning    Active  

7 Incorrect Country Code                   Warning    Active
```

*** Total *** # of Records: 7

Code: PARMST-Parcel Master Error Checks

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1 Allow Blank Use Code                     Hard Error  Active  

2 Blank Street                             Warning    Active  

3 Blank Street Number                       Warning    Active  

4 Missing Square Footage                   Warning    Active
```

*** Total *** # of Records: 4

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eq Description                               Action Code Status
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Code: PAROWN-Parcel Owner Error Checks
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1 Blank Book	Warning	Active
2 Book/Page Format	Warning	Active
3 Blank Page	Warning	Active
4 Zero Amount	Warning	Active
6 No Sale Date	Warning	Active

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*** Total *** # of Records: 5

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Code: PARVAL-Parcel Value Error Checks
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1 Check Values (Land+Imp+Bldg=Assessed)	Hard Error	Active
2 Tolerance Level	Warning	Active
3 Appraised Value zero	Warning	Active
4 Assessed not less/equal zero	Warning	Active

```

*** Total *** # of Records: 4

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Code: PO-Purchase Order Entry Error Checks
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1 Vendor On Hold	Hard Error	Active
2 Remit Address Type not PO	No Message	Active
4 Acct Different Item Acct	No Message	Active
5 Allow ship date to be blank	No Message	Active
6 Bids Required on PO over \$	No Message	Active
7 Allow use of Vendors without FID# on fil	Warning	Active
8 Allow Personal Services Accounts	Warning	Active
9 Allow Asset Account Types	No Message	Active
10 Allow Liability Account Types	Hard Error	Active
11 Allow Fund Equity Account Types	Hard Error	Active
12 Allow Expenditure Account Types	No Message	Active
13 Allow Revenue Account Types	Hard Error	Active
14	No Message	Active
15	No Message	Active

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*** Total *** # of Records: 14

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Code: POCHG-PO Change Order Error Checks
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1 Require Change Reason to be Entered	No Message	Active
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*** Total *** # of Records: 1

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Code: PPOWN-PP Ownership Update Address Erro
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1 Address Record does not Exist	Hard Error	Active
2 Blank Address Line 1	Warning	Active
3 Blank City	Warning	Active
4 Blank State	Warning	Active
5 Blank Zipcode	No Message	Active

```

*** Total *** # of Records: 5

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Code: PPOWNOWN-PP Ownership Update Owner Err
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1 No Ownership Record	Hard Error	Active
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*** Total *** # of Records: 1

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Seq Description                               Action Code Status
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Code: PROADR-Property Address Error Checks
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1	Blank name	Hard Error	Active
2	Blank Address Line	Hard Error	Active
3	Blank city	Hard Error	Active
4	Blank State	Hard Error	Active
5	Blank Zip Code	Hard Error	Active

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*** Total *** # of Records: 5

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Code: PROMST-Property Master Error Checks
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1	Blank Street	Warning	Active
2	Blank Number	Warning	Active
3	Blank DBA Name	Warning	Active

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*** Total *** # of Records: 3

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-----
Code: PROVAL-Property Value Error Checks
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1	Blank Use Code	Hard Error	Active
2	Blank Property Value	Warning	Active
3	Blank Account with Values	No Message	Active

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*** Total *** # of Records: 3

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Code: WIRCHK-Wire Vendor
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1	Require Bank Information	Hard Error	Active
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*** Total *** # of Records: 1

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