

REQUEST FOR BOARD ACTION / CONTRACT CONTROL FORM

Tracking Number: 8.

Date of Request: November 29, 2007

Date Request Received: November 29, 2007

Board Meeting December 3, 2007

Board Meeting December 3, 2007

Date Requested:

Date Assigned:

Short Title: Beginning In 2008, All Of The Divided-Interest Parcels Will Be Taxed Under One Account And All Owners Will Be Listed On That Single Account.

Request Status:

- Request is proceeding to Board of Commissioners
- More information is needed – see attached
- Request on hold – no further information needed
- Other:

Background: In recent years, it has been the practice of the Tax Assessor's Office to mail tax bills to each individual that owns a divided interest in real estate. Coby Heath, Tax Assessor, is recommending that the county change this practice to be consistent with other counties for these reasons:

(Administrative Use Only)

- 1) This is not a requirement of state statute, but was a practice implemented years ago as a way to deal with a tax software conversion of data.
- 2) Sending partial bills is misleading; some taxpayers believe that when they pay their share of the divided interest, as indicated on the bill, all tax liability is released, which is not true. Each individual bill represents only a partial payment for that individual share and tax liability is not released until 100% payment is received from all parties.
- 3) This practice is more expensive to administer and creates difficulty with computer billing.
- 4) This practice creates great difficulty with reconciling and reduces the confidence in reporting at year-end.

This change will effect 139 parcels of a total of 44,000 parcels countywide. Each individual impacted will receive notification of this change via the attached letter.

CONTRACT TYPE

- Renewal
- For Service(s)
- Intergovernmental – County as Grantee
 - Federal Grantor
 - State Grantor
 - Grant or
- County as Grantor
 - County Funds
 - Other Funds:
- Revision
- For Equipment

PURCHASING Budgeted Item: Yes No
Date Rec'd: Reviewed and Approved
 Comments on Reverse

Date Sent: Signed:

ATTORNEY Reviewed and Approved
Date Rec'd: Legal Problem(s)
 Comments on Reverse

Date Sent: Signed:

FINANCE Sufficient Funds Available
Date Rec'd: Not Available
 Budget Amendment Necessary
 Budgeted Amendment is Attached
 Comments on Reverse

Date Sent: Signed:

CLERK Signature(s) Required:
 Board Chairman/County Manager
 Other:

Date Rec'd Approved by Board: Yes No
At meeting on

Specific Action Requested: Receive the information and address any questions.

Requested by: Coby Heath
Department: Tax Office
Title: Tax Assessor
Contact Phone: 910-259-1200
Contact Fax:

