COUNTY COUNCIL OF BEAUFORT COUNTY

ADMINISTRATION BUILDING
BEAUFORT COUNTY GOVERNMENT ROBERT SMALLS COMPLEX
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Executive Conference Room, Administration Building Beaufort County Government Robert Smalls Complex 100 Ribaut Road, Beaufort

Committee Members: Jerry Stewart, Chairman Gerald Dawson Brian Flewelling William McBride Stu Rodman

- 1. CALL TO ORDER 3:00 P.M.
- 2. DISCUSSION / MOTOR VEHICLE TAXATION PROCESS / ANNUAL TAXATION PROCESS PROTOCOL (backup)
- 3. DISCUSSION / OUTSIDE GROUPS MAKING APPOINTMENTS TO COUNTY BOARDS (backup)
- 4. BRIEFING / STATUS OF SALARY AND COMPENSATION STUDY
- 5. INITIAL DISCUSSION / DEVELOPMENT OF LONG-TERM FINANCIAL PLAN
- 6. ADJOURNMENT

2016 Strategic Plan Committee Assignments Capital Project Sales Tax Long-Term County Offices Plan / Strategy





KuBic 09.07.2016

Taxation Process

The following is a summary of the electronic processes and the review of those processes when generating a tax roll. For the purposes of the below summary, "module" refers to a work area within the Aumentum software and the titles of each process shown are how they are titled in Aumentum.

Motor Vehicle Taxation Process

This process works best when all vehicles have a Vehicle Identification Number (VIN) schematic set up in Aumentum. Without a VIN schematic this process will always be deficient.

- 1) **PPA Import Unit Loader/Interface Queue Process** Performed by the Auditor's Office. This is the importing of the file from the Department of Motor Vehicles (DMV).
- 2) **Batch Valuation** Performed by the Auditor's Office. This is the application of the vehicle values obtained from the Department of Revenue (DOR).
- 3) **Batch Tagging** Performed by the Auditor's Office. This is the application of a Tax Authority Group (TAG) to vehicles that do not have a TAG assignment
 - a. Verify every vehicle was assigned a TAG correctly
- 4) **Batch Posting** Performed by the Auditor's Office. The posting of all the values that have been entered or imported
 - a. Verify the addresses are complete and accurate
 - b. Verify the values tie to the DOR values
- 5) **Annual Assessment Build** Performed by the Auditor's Office. Each of the steps taken in Aumentum to build the vehicle assessment roll.
 - a. Verify the quantity of accounts are consistent and reconcile to the previous process
 - b. Verify the total values are consistent
- 6) Closing Cadastre Performed by the Auditor's Office. The listing of vehicles is associated with the values assigned by the Auditor.
- 7) Annual Levy Value Build Performed by the Auditor's Office. The creation of the tax roll ID.
 - a. Verify the tax roll ID has been created
- 8) **Annual Tax Roll Processing** Performed by the Auditor's Office. The creation and compilation of the tax roll; including the application of the millage to the value assigned by the Auditor, the calculation of the taxes due and the assignment of those taxes to the vehicles.
 - a. Perform a reasonableness test to ensure the tax dollars calculated per TAG appear correct
 - b. Verify the quantity of accounts are consistent and reconcile to the previous process
 - c. Verify the total dollars are consistent
- 9) Tax Roll Post Performed by the Auditor's Office. The duplication of the tax roll from the assessment module to the Treasurer's accounts receivable module making the taxes available to the Treasurer's Office for collection. This is the assignment of the duplicate.
 - a. Perform a reasonableness test to ensure the tax dollars calculated per TAG appear correct
 - b. Verify the quantity of accounts are consistent and reconcile to the previous process

Taxation Process

- 10) After Tax Roll Post, Before Collecting Performed by the Treasurer's Office prior to the next eGov update.
 - a. Perform a reasonableness test to ensure the tax dollars calculated appear accurate
- 11) Mass Bill Export Performed by the Treasurer's Office. The creation of the XML file which takes the data from the tax roll and puts it into a useable file format for printing.
 - a. Auditor: Compare the XML to the tax roll and verify they are consistent
- 12) XML sent to print vendor to generate the hardcopy Tax bill Performed by the Treasurer's Office.
- 13) Bill proofs are received for review
 - a. Treasurer: Review and reconcile counts back to the tax roll, and approve
 - b. Auditor: Review and reconcile counts back to the tax roll, and approve
- 14) After both departments approve, the Treasurer's Office approves the distribution of the tax bills with the print vendor.

Annual Taxation Process

- 1) Batch Valuation (Personal Property) Performed by the Auditor's Office. This is the application of the values obtained from various state agencies and those determined by the Auditor's Office.
- 2) **Batch Tagging (Personal Property)** Performed by the Auditor's Office. This is the application of a Tax Authority Group (TAG) to assets that do not have a TAG assignment
 - a. Verify every asset was assigned a TAG correctly
- 3) Batch Posting (Personal Property) Performed by the Auditor's Office. The posting of all the values that have been entered or imported
 - a. Verify that imported mailing addresses were imported correctly
 - b. Verify the values and ensure all assets have a value
- 4) **Proval Interface (Real Property)** Performed by the Assessor's Office. The transferring of real property values from Proval to Aumentum.
 - a. Verify the values from Proval equal those in Aumentum
- 5) Apply special assessments Performed by the Auditor's Office.
 - a. Verify the quantity of accounts with a fee match the taxing authority's request
 - b. Perform a reasonableness test to ensure the fees are calculating and have been applied property
- 6) Annual Assessment Build (Personal Property) Performed by the Auditor's Office. Each of the steps taken in Aumentum to build the assessment roll.
 - a. Verify the quantity of accounts are consistent
 - b. Verify the total dollars are consistent
- 7) Annual Assessment Build (Real Property) Performed by the Assessor's Office. Each of the steps taken in Aumentum to build the assessment roll.
 - a. Verify the quantity of accounts are consistent
 - b. Verify the total dollars are consistent

Taxation Process

- 8) Closing Cadastre (Personal Property) Performed by the Auditor's Office. The assets are associated with the values assigned by the Auditor.
- 9) Closing Cadastre (Real Property) Performed by the Assessor's Office. The assets are associated with the values assigned by the Assessor.
- 10) Annual Levy Value Build Performed by the Auditor's Office. The creation of the tax roll ID.
 - a. Verify the tax roll ID has been created
- 11) Annual Tax Roll Processing Performed by the Auditor's Office. The creation and compilation of the tax roll; including the application of the millage to the value assigned by the Auditor, the calculation of the taxes due and the assignment of those taxes.
 - a. Perform a reasonableness test to ensure the tax dollars calculated per TAG appear correct
 - b. Verify the quantity of accounts are consistent
- 12) Tax Roll Post Performed by the Auditor's Office. The duplication of the tax roll from the assessment module to the Treasurer's accounts receivable module making the taxes available to the Treasurer's Office for collection. This is the assignment of the duplicate.
 - a. Perform a reasonableness test to ensure the tax dollars calculated appear correct
 - b. Verify the quantity of accounts are consistent
 - c. Verify the total dollars are consistent
- 13) After Tax Roll Post, Before Collecting Performed by the Treasurer's Office.
 - a. Perform a reasonableness test to ensure the tax dollars calculated appear correct
 - b. Verify the quantity of accounts are consistent
 - c. Verify the total dollars are consistent
- 14) Billing method identification Performed by the Treasurer's Office.
 - a. Installment payments applied and verified against dollars received
 - b. Verify all lender codes have been applied
 - c. Identify bulk back and suppression accounts
 - d. Any other billing identification
- 15) Mass Bill Export Performed by the Treasurer's Office. The creation of the XML file which takes the data from the tax roll and puts it into a useable file format for printing.
 - a. Auditor: Compare the XML to the tax roll and verify they are consistent
 - b. Treasurer: Verify lender identification
- 16) XML sent to print vendor to generate the tax bills Performed by the Treasurer's Office.
- 17) Bill proofs are received for review
 - a. Treasurer: Review and reconcile counts back to the tax roll, and approve
 - b. Auditor: Review and reconcile counts back to the tax roll, and approve
 - c. Assessor: Review and approve
- 18) After all departments approve, the Treasurer's Office approves the distribution of the tax bills with the print vendor.

r: Jerry Stewart, September 12, 2016
015 / Updated Foi
n, November 4, 2015 /
// For: Stu Rodma
Prepared By: Sue Raine

Class I - Courtey Class I - Regular	Boards and Commissions Appointment Process			
District specific - Council defers, as a courtesy, to the Council member from the District. Organization specific - Council defers, as a courtesy, to the Council members from the area covered Process: Nominations received by Clerk to Council Noticed on Administrative Consent Agenda as nominated Lie of the table until the next Council meeting Appointed at next Council meeting unless motion and eight votes not to appoint Appointed at next Council meeting unless motion and eight votes not to appoint Appointed at next Council meeting unless motion and eight votes not to appoint Appointment of the table until the next Council meeting Appointment of the table until the next Council meeting Appointment of the table until the next Council appointment of the table until the next C	Class I - Courtesy	Class II - Regular		
Organization specific - Council, by ordinance, has invited organizations to select representative Process: Nominations received by Clerk to Council Noticed on Administrative Consent Agenda as nominated Lie of the table until the next Council meeting Appointed at next Council meeting unless motion and eight votes not to appoint Council District Specific	Definition: Nominations to fill positions that are:	Definition: Non-Privileged / all others		
Fire Districts - Council defers, as a courtesy, to the Council members from the area covered Process: Nominations received by Clerk to Council Noticed on Administrative Consent Agenda as nominated Lie of the table until the next Council meeting Appointed at next Council meeting unless motion and eight votes not to appoint Council District Specific	District specific - Council defers, as a courtesy, to the Council member from the District.	Process: Nominations would follow the current practice		
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Totals: 51 Appointments Parks and Leisure Services Board = 7	•Tax Equalization Board = 11	Lowcountry Council of Governments = 2		
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Definition: Inactive Organization Specific Airports Board = 2 Beaufort Regional Chamber of Commerce Hilton Head Island Town Council Bluffton Township Fire District Board = 1 Bluffton Town Council Southern Corridor Beautification Board = 2 Bluffton Town Council Hilton Head Island Town Council	• Stormwater Management Utility Board = 6 (Storm District 5, 6, 7, 8, 9)			
Definition: Inactive Organization Specific Airports Board = 2 Beaufort Regional Chamber of Commerce Hilton Head Island Town Council Bluffton Township Fire District Board = 1 Bluffton Town Council Southern Corridor Beautification Board = 2 Bluffton Town Council Hilton Head Island Town Council				
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