

Final Report: Definitions

Item	Initiator	Approver	Reason
1. Insolvencies	Field Collector	Director of Ad Valorem	A field collector submits to the Director of Tax & License for approval to classify assessment as uncollectible because the business is no longer in existence or taxpayer and assets cannot be located.
2. Warrants Pending	Ad Valorem Department	County Judge	All unpaid tangible assessments as of the closing of the roll that a warrant was assigned.
3. County Tax Certificates	Ad Valorem Department	Director of Ad Valorem	All unsold Ad Valorem properties at the annual certificate sale not sold to an individual buyer and assigned to the County.
4. Litigation - Enjoined	Tax Payer	Judge	All properties where a part of the tax due is forbidden to be paid by law due to a dispute between the owner and the property Appraiser.
5. Litigation - Bankruptcy	Tax Payer	Judge	All properties where a judge has declared the owner to be insolvent and whose remaining property is administered for the creditors.
6. Errors	Property Appraiser	Property Appraiser	Valuation errors by the Property Appraiser where the tax due is reduced or increased.
7. Reductions by Value Adjustment Board	Tax Payer	Value Adjustment Board	Reductions by the Value Adjustment Board as a result of petitions by the property owners for incorrect valuations.
8. Tax Deed Foreclosures	Clerk of Circuit Court	Clerk of Circuit Court	Property not sold at Tax Deed sale and added to the County's list of Lands Available.
9. Reduce by Board of County Commissioners	Board of County Commissioners	Board of County Commissioners	Reductions from the roll due to cutouts where part of the property is now owned by a non-taxable agency and taxes will not be paid for the current year.
10. Discounts	Tax Payer	Director of Ad Valorem	Discounts given to taxpayers by law based on the date of payment or the date of postmark on the envelope (4% Nov, 3% Dec, 2% Jan, 1% Feb).
11. Additions to the Roll	Property Appraiser Clerk of Circuit Court	Property Appraiser Clerk of Circuit Court	Properties added to the roll during the tax year and properties restored as a result of no longer being in the County's List of Lands Available.
12. Subtractions from the Roll	B.O.C.C.	B.O.C.C.	A cancellation due to a property involving pro-rations where part of the property is now tax-exempt.