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INSTALLATION OF A REAL PROPERTY TAX RECORD CARD

A circular presenting the technique for installing a unit ledger system of real property tax accounting, with special reference to the recording of delinquent accounts; suggestions for the use of mechanical aids in tax accounting control; and, a brief review of selected tax delinquency projects.

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W. P. A. Technical Series
Research, Statistical, and Survey Project Circular No. 12

August 26, 1939

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION
Division of Research
Washington, D. C.

FOREWORD

This circular provides a suggested operating technique for the installation of a unit ledger system of tax accounting, with special reference to the establishment of an adequate control of delinquent tax accounts. It also contains suggestions for the use of mechanical aids in tax accounting control, and a brief review of selected tax delinquency projects.

It is hoped that this procedure will serve as a guide to successful project operation and will aid those responsible for technical supervision.

The plan of operation presented herein is not mandatory. Local conditions and legal requirements may necessitate some changes. It has been demonstrated, however, that organization of the work and use of the forms as recommended will insure a smoothly operating project and the installation of a system of lasting worth to the sponsor.

This procedure relates primarily to the technique of project operation. Nothing in this circular is to be construed as affecting or modifying in any way administrative procedures of the Work Projects Administration.

F. C. Harrington
Commissioner of Work Projects

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PREFACE

Within the past few years virtually every taxing jurisdiction has been confronted with the knotty problem of mounting property tax delinquency. The gravity of the situation has compelled officials to analyze rigorously the factors responsible for the dilemma and to seek devices suitable for dealing with the immediate problem at hand.

Regardless of the angle of approach, the matter of record keeping has always ranked high as a significant item for consideration. Existing delinquencies cannot be effectively dealt with until reduced to manageable form--future delinquencies cannot be minimized unless the system of tax accounting makes possible prompt and accurate notification of tax liability.

The materials contained in this brochure are intended to serve as suggestions as a possible way of meeting these two problems. Experience has clearly demonstrated that the placing of property tax collections on a sound footing is dependent upon replacement or supplementation of the traditional tax collector's book with an accounting system wherein a ledger sheet is set up for each parcel of taxable property recorded on the tax roll.

Since much of the burden of collecting property taxes grows out of the fact that repetitive operations represent a sizeable portion of the task, Appendix A has been devoted to mechanical aids

of proven merit. Appendix B gives a brief summary of selected installations made with the assistance of WPA labor.

The material in this circular has been prepared by Paul E. Malone, tax consultant in the Division of Research of the Work Projects Administration. The procedure outlined is recommended by the Division of Professional and Service Projects as a guide in the operation of projects of this type.

ENDORSEMENT

"The director of the Municipal Finance Officers' Association has expressed the interest of the association in a real property tax record system much as described in this manual. He believes the system will give the public the greatest amount of tax information and will provide officials with data which they need to collect taxes and establish the proper control over collections. The manual is a distinct step forward and public officials are urged to give it careful consideration."

INSTALLATION OF A REAL PROPERTY

TAX RECORD CARD

INSTALLATION OF A REAL PROPERTY TAX RECORD CARD

TAX ACCOUNTING AND ITS RELATION TO DELINQUENCY

The character of the record keeping employed in accounting for property tax liability bears a definite relationship to the extent of delinquency. If the system of accounting is outmoded so that it is impossible to determine the tax status of a parcel of property at a given time or if the system does not make possible periodic notification of taxpayers as to tax arrearages, accumulated interest, costs, and penalties, it may reasonably be expected that tardiness in payment will become prevalent. Furthermore, if errors are common, taxpayers will learn that claims against them cannot be successfully prosecuted. The delinquency problem associated with the past few years, of course, has been due to economic maladjustments; it has been continuously aggravated, however, by a feeling of disdain on the part of taxpayers for the mechanisms and procedures employed in local tax offices.

Prevailing Method of Property Tax Administration

In order to appreciate more fully the bearing of tax accounting methods on delinquency, it is necessary to know something about the prevailing method of assessing, extending, and collecting taxes. Practices are not completely uniform throughout all local jurisdictions; however, the fundamental operations just named are found everywhere--valuations must be determined, budgets must be made, rates must be computed, several property values must be multiplied by the rate, and finally the sums thus determined must be collected.

Throughout the great majority of governmental units these fundamental operations in the process of revenue administration have been assigned to independent functional officers. The town, county, or city assessor (or board of assessors) has been given the task of listing and valuing the several items of real and personal property; budgets are prepared by town boards, city councils, county commissioners, or ad hoc legislative bodies; rates are usually determined by the town, city, or county clerk; these same officers multiply the rate by the respective valuations appearing on the assessor's roll;^{1/} after extension the books are transmitted to a town, city, county, or special district officer for collection.^{2/}

The work of apportioning a part of the tax load among owners of property in proportion to the value of their holdings is initiated by the assessing officers. The assessor, or board of assessors, as the case may be, prepares a list of all the property descriptions subject to taxation within the area over which they exercise jurisdiction. A typical assessment roll is reproduced in figure 1. In the column on the left of the page the names and addresses of the property owners are listed. In most jurisdictions the names are arranged alphabetically; in a few the order is controlled by geographical location of the property. Immediately following the name and address, space is provided for entering the description and location of the property. The source

^{1/} In some jurisdictions this operation may be performed by the assessor's office.

^{2/} The exception to the division of responsibility here outlined occurs principally in the few municipalities where all revenue operations have been centralized in a revenue department.

City of _____
ASSESSMENT ROLL 1939

Page _____										Ward _____
Line	Owner's name and address	Location and legal description	Item number	Assessor's valuation			Valuation fixed by board of appeals			Line
				Land	Buildings	Total	Land	Buildings	Total	
1										1
2										2
3										3
4										4
5										5
13										13
14										14
15										15
16										16

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Fig. 1.—Assessment Roll

of these two items of information, name of owner, and description of the property will be principally from the list of the preceding year, supplemented by such changes as have been reported to or discovered by the assessor. As soon as the listing of the taxable properties has been completed the assessor places opposite the several property descriptions an estimate as to their relative values.

In some jurisdictions the assessment roll and the tax roll are combined in one record. This necessitates adding columns to those indicated in figure 1 necessary to care for the tax and payment notations. When the records are combined as just described, the assessor, upon completion of his work transmits the tax roll to the collector for issuance of the tax bills. The other procedure requires a collector's book in addition to that used by the assessor. The collector's book is a duplicate of the assessment list plus columns necessary for entry of the tax and indication of date and amount of payment. A page from a typical book used by a collector is reproduced in figure 2.

As payments are received by the collector, the bill issued to the taxpayer is marked paid and a notation as to date of payment is entered opposite the appropriate item in the column designated "Payments." When payments are made after the expiration of the period designated for settlement, a penalty is usually imposed, plus interest for such time as the payment has been delayed beyond the delinquency date. In order to clear the roll completely, it is necessary ultimately to sell those properties for which no settlement has been made. For purposes of advertising and sale a delinquent tax roll is made

City of _____
TAX ROLL 1939

Page _____	Line	Owner's name and address	Location and legal description	Item	Total valuation	First half		Second half		Interest penalties	Total paid	Sales record			Line
						Amount	When paid	Amount	When paid			Date	Certificate number	Amount	
	1														1
	2														2
	3														3
	4														4
	5														5
	11														11
	12														12
	13														13
	14														14

5

Fig. 2.—Tax Roll

up consisting of all open items appearing in the current ledger. On the sale date, if the tax still remains unpaid, the property is sold at public auction. A certificate of sale is issued to the purchaser upon payment of the tax, accumulated interest, penalties, and costs. Properties thus sold for taxes can usually be redeemed by the owner if, within a period of a year or so, the full amount of the charges, with interest, is deposited with the treasurer. If the redemption period is not taken advantage of, the certificate holder is entitled to appear in court and to ask for a deed to the property.

Shortcomings of the Yearly Tax Ledger System

The method outlined in the preceding paragraphs provided a reasonably satisfactory method of accounting for tax collections when payments usually were made within the period allowed for settlement and all delinquencies shortly were cleared up through tax sale procedure. When delinquencies begin to accumulate over a period of years this system, tolerable when taxes levied for any year could be closed out within one fiscal period, fails utterly as an accounting mechanism. Tax administrators are not responsible for the inadequacies of the system. Changing conditions have simply outmoded the traditional "Counter books" as the principal tax record.

Shortcomings of a tax roll usually set up according to an alphabetical listing, each volume containing a record of only 1 year's taxes, and with general tax charges recorded without reference to related special levies, can be readily seen. It is impossible to

determine the taxes, interest, penalties, and costs accumulated against any one piece of property until an extended search has been made. This process of searching is slow, costly, and in many instances the results are not satisfactory. With records devised as they are it cannot be otherwise. If a piece of property has become delinquent, it is necessary to examine several different volumes--one for each of the years involved. Location of the parcel concerned in any particular volume is not a simple matter since the line and page location may change from year to year. If there has been a change of ownership, a parcel reported in volume 1 under the A's in one year may appear later in volume 20 under the W's. Not only do shifts from page position and volume location add to the difficulty of searching but there is also the further complicating factor of multiplicity of sources. The tax roll is not the only document which must be consulted if a definitive answer is sought as to the tax status of a given parcel of property. It is also necessary to examine the delinquent tax roll--another record kept by years, forfeiture record, and judgment and sale record. It is also possible that certain court records must be reviewed as well as those available in assessment and collection offices. When the difficulties here, presented in connection with auditing a single account, are multiplied several thousand times the hopelessness of the task at once becomes apparent. Resort to this sort of procedure necessitates asking the inquiring taxpayer to wait for a considerable period of time or to call on another day. Taxpayers cannot be blamed for becoming irate and developing a general feeling of contempt for the way in which tax matters are handled.

When the taxpayer's bill has been computed and payment tendered, the system of rubber stamping receipts on delinquent tax rolls is especially unsatisfactory from an accounting standpoint. No control figure of any kind is maintained against which collections are to be credited. The problem is further complicated by the fact that receipts derived from payments on delinquent items represent more than tax payments alone--interest, penalties, and perhaps costs of various kinds may represent a sizable portion of the receipt. If the system of record keeping is to be satisfactory, control figures must also be established for these items.

Within recent years tax administrators have come to realize the importance of sending notices indicating amount of tax liability and date payment is due. The procedure is no less important in stirring tax payers to action in clearing up arrearages. The failure on the part of administrative officials to institute billing for delinquent taxes has been due in no small measure to the character of the records kept. The difficulties enumerated in connection with supplying information on the status of an individual property when requested by a taxpayer, all hinder the periodic sending of tax notices.

THE UNIT LEDGER SYSTEM AS A SUPPLEMENT TO THE TAX ROLL

A solution of the administrative difficulties discussed in connection with handling delinquent items lies in revising the method of record keeping. The recommendations made in this manual do not require abandonment of the tax roll. A listing of this character is essential for purposes of spreading the tax, and furthermore, its use

is generally mandatory. The yearly ledger must be supplemented with a historical record card, one for each parcel of property. On this unit ledger card provision is made for recording all taxes charged and credits due, whether arising out of cash payments, discounts, or abatements. From this one record a tax administrator can examine the complete history of taxes charged and payments made on any one piece of property covering a period of 10 or 15 years.

Developments of Tax Accounting Techniques

Detroit provides a splendid example of a city that has employed improved administrative procedures effectively to reduce tax collectibles. During the period extending from 1933 to 1937 taxes and special assessments outstanding were reduced from \$72,000,000 to \$42,000,000. It is the opinion of the city treasurer that this reduction was largely due to modernization of records, revisions in the law regarding foreclosure, and instigation of an aggressive collection campaign.^{3/}

For purposes of delinquent tax control a unit ledger card essentially like that represented in figure 3 was introduced as an integral part of the accounting procedure. Each year, following the annual sale, the items in the current tax roll that still remain unpaid are marked sold and the roll is closed. These amounts, together with all charges, are recorded on unit tax ledger cards.

^{3/} "Improving Tax Collection Procedure" Proceedings of National Tax Association (1938), pp. 355-377.

WATER MAIN
 TREE PLANTING
 SEWER
 ALLEY PAVING
 SIDEWALK
 STREET OPENING
 STREET PAVING
REAL PROPERTY

TAX	STREET PAVING	STREET OPENING	SIDEWALK	ALLEY PAVING	SEWER	TREES	WATER						
POLA	8972	16781	14650	1551	125	145	99						
DATE PD.													

MARIAN C. BRITTON, 47-27
 6027 24TH ST., REAR
 DETROIT, MICH. 47-45

W. ROBSON,
 BLACKSTONE PARK SUB. RD. 4 OF 2498
 THE S. E. 1/4 OF THE N. W. 1/4 OF,
 SEC. 7, T. 1, S. R. 11 E
 22/286

TOTAL DUE	DATE	BOOK	FOLIO	RECEIPT OR CERTIFICATE	AMOUNT OF TAX DUE	INTEREST OR PENALTY COLLECTED	COLLECTED OR CANCELLED		BALANCES		REMARKS
							YR.	AMOUNT	TO	YR.	
52.89	JUN 131	151	1463	3593CT	52.89		30	52.89	1	99	
104.64	JUN 132	161	1685	6742CT	51.75		31	51.75	2	99	

GENERAL TAX LEDGER
CITY OF DETROIT

Fig. 3.—Tax Ledger, City of Detroit

A ledger card is set up for each class of tax sold. These records are filed one behind the other by properties as shown in figure 3.

A unit ledger system is now being installed in the treasurer's office in Cook County, Ill. Instead of setting up a card only for those properties delinquent, as in Detroit, the Chicago plan contemplates a historical record for every parcel of property regardless of whether current or delinquent. From an examination of this form illustrated in figure 4 a notion may be had as to the columnar arrangement and the codes used to describe postings and disposition made of particular claims.

Essential Features of a Satisfactory Unit Ledger

Most of the tax record projects thus far undertaken have been designed to revise the system of accounting only for taxes which have become delinquent. If the maximum benefit is to be realized by a community undertaking this type of work, the program should be sufficiently forward looking to embrace a revision not only of delinquency accounting procedures but also of those for nondelinquent parcels. With the growing prevalence of installment tax plans, multiplicity of special assessments, and special handling of penalty and interest charges, centralization of tax information is as essential for the parcel current in payments as well as the one in arrears.^{4/} When a system of tax accounting is properly devised, information essential for delinquency billing and control becomes a by-product.

^{4/} The argument for this position becomes more cogent when provision has been made to supplant entirely the traditional tax roll with the card system.

Furthermore when an undertaking concerned with delinquent tax accounting is contemplated, the work planned in that connection should be so patterned that the records and forms utilized will be suited for incorporation in a further modernization of tax accounting when that step appears expedient.

It is with this objective in mind that the procedure here presented has been formulated. The unit tax ledger card reproduced in figure 5 represents the kind of summation record which every jurisdiction responsible for receiving tax revenue should have available. The particular columnar headings may not be appropriate in every instance, but the principles embraced in the card are universally applicable. Identification should be by parcel description rather than owner; the taxes of each year should be accounted for separately from the levies of other years; interest, penalties, and costs should be reported separately; the process of billing for delinquent taxes should be facilitated; all adjustments should be recorded and identified; credits should be allocated to year concerned and distributed by object of payment; sale information should note amount, certificate number, to whom sold, amount, and deed; special installment accounts should be keyed to the control record; special assessments running against a given parcel should be summarized; and a historical account of charge and credit dispositions should be brought together in one central record.

Since the amount of information and the extent to which administrative routines are expedited determine the worth of the record card

40 41 42 43 44 45 46 47 48 49
 Delinquent general taxes

GENERAL TAX LEDGER

LEGAL DESCRIPTION		TRANSFER OF OWNERSHIP			SPECIAL ASSESSMENTS			
1-1		Date	Grantor	Grantee	Address	Kind	No.	Paid

Year	Instal- ment	Debits								Credits								Balance	Notes	
		Taxes charged	Year	No.	Day	Cumulated taxes and sundry charges				Adjustments	Date	Receipt No.	Tax	Cash						Sale
						Interest	Penalty	Costs	Total					Discount	Penalty	Interest	Costs			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1940	1		1941							Date		1							\$	
	2		1942							Ref.		2							(amount)	
	3		1943							Code		3							To	
	4		1944							\$		4								
			1945							(amount)									Deed	
1941	1		1942							Date		1							\$	
	2		1943							Ref.		2							(amount)	
	3		1944							Code		3							To	
	4		1945							\$		4								
			1946							(amount)									Deed	
1942	1		1945							Date		1							\$	
	2		1944							Ref.		2							(amount)	
	3		1945							Code		3							To	
	4		1946							\$		4								
			1947							(amount)									Deed	
1943	1		1944							Date		1							\$	
	2		1945							Ref.		2							(amount)	
	3		1946							Code		3							To	
	4		1947							\$		4								
			1948							(amount)									Deed	
1944	1		1945							Date		1							\$	
	2		1946							Ref.		2							(amount)	
	3		1947							Code		3							To	
	4		1948							\$		4								
			1949							(amount)									Deed	

Fig. 5.—Proposed Ledger Card

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here proposed, some discussion is devoted to its more important features.

Identification

No practice has been more generally approved as desirable than that of identifying properties by a system of numbers rather than by owner's name. Adoption of a system of numbering obviates all of those difficulties associated with alteration of records when ownership changes.^{5/} Many jurisdictions feel that legal requirements bar this sort of procedure, but such is usually not the case so far as the unit ledger card is concerned. Any office devices may be set up if appropriating bodies can be convinced of the value of the proposal.

To take full advantage of identification by parcel, it should be noted that in the upper left section where the name and address would usually be found only the legal description and the lot and block numbers appear. Information regarding name and address of the most recently recorded owner is obtained from the transfer-of-ownership section of the card. Separation of these two items, legal description and name, obviates the necessity of altering entries on the card or preparing a replacement, when ownership changes.

A significant feature appearing in the upper right area of the space set apart for the legal description are the numbers identifying the property by block and lot numbers. The practice of numbering

^{5/}For methods of assigning property identification numbers, sponsors are referred to Construction and Use of Tax Maps, Assessment Practice Series No. 1, National Association of Assessing Officers, Chicago, Ill.; and Division of Social Research, Compilation of Property Identification Maps, W.P.A. Technical Series, Research, Statistical, and Survey Project Circular No. 1, Works Progress Administration, Washington, D. C., January 31, 1938.

lots or parcels serially within each block is now generally recognized as the standard method.

Tax Debits and Credits

The ledger card illustrated in figure 5 is designed to show all the summary information regarding taxes charged for any one year and the disposition made of that liability. Column No. 1 at the extreme left of the sheet is designed for entering the tax year to which subsequent entries in columns to the right apply. It is assumed in this hypothetical case that the jurisdiction splits its annual tax charges into quarterly amounts. In this event four equal amounts are entered in the respective sections of column 3. Since there are a number of ways in which charges levied in any one year may be disposed of it may be desirable to consider separately some of the more common methods of handling.

Taxes paid on or before delinquency date.—If, for example, the taxes charged for the first quarter of 1940 were paid on or before the delinquency date, an entry as to the time of payment, cashier's receipt number, and amount would be entered on line 1 in columns 12, 13, and 14, respectively.

Discounts.—As an inducement to encourage early payment or lump-sum settlements a discount may be offered. The operations would be the same as described above under "Taxes paid on or before delinquency date" except that the amount of the discount would be shown in

column 15. Tax receipts plus the discount would equal the amount of the original tax liability.

Delinquency.—At the close of the year 1940 the interest and penalties accrued on the levy for that year would be computed and entered in columns 7 and 8. The sum of these two items plus the unpaid portion of the tax would be the total shown in column 10. These amounts would be entered at the time that the delinquent tax notice was prepared for mailing. If still unpaid at the close of 1941, interest and penalty charges could be shown cumulatively in columns 7 and 8. The last figure shown in column 10 should always represent the aggregate of tax, plus interest and penalty accumulations since the date of delinquency.

Provision has been made for recording delinquency accumulations covering a 5-year period. It is assumed that even under rather abnormal conditions delinquencies pertaining to levies of any given year will have been closed out by some means within a period of 5 years.

Adjustments.—During the course of closing out a tax levy for any given year there are adjustments of numerous kinds that perhaps should be made. Taxes may be abated, courts may invalidate certain levies, errors may be discovered, or the legislature may waive payment of accumulated interest charges. Any contingency of this character can be handled under column 11. Provision is made for entering information as to the date, posting reference, code indicating the nature of the allowance, and the amount.

Sale.—The ledger sheet does not take the place of the judgment-and-sale record, but it does provide a ready reference to the final disposition of the property. Notations can be entered in column 19 as to the amount realized from the sale, the certificate number, code number, identification of the purchaser, and deed number if the owner has not taken advantage of the right to redeem.

Installment Settlement

Even in those jurisdictions where provisions have been made for quarterly tax payments the taxpayer may have the right to liquidate taxes which are in arrears by making monthly payments. Where this arrangement exists, it does not seem advisable to record the monthly payments on the master card but rather to open a special ledger account, closing it into the master card at the expiration of the fiscal period. For example, if the 1940 tax were placed under a monthly installment plan, a notation to this effect would be entered in column 2. If at the end of the year all monthly payments had been met, a credit could be entered in column 14 showing that the liability for the year in question had been liquidated. The installment card could then be removed and placed in a dead file.

Special Assessments

The master ledger card outlined in figure 5 makes provision for recording the various special assessments that may be running against a given parcel of property. In the upper right portion of the card a section has been provided for entering the kind of assessment, such as water, sidewalk, paving, etc., the number of the district, and whether the total obligation has been liquidated. If there is no entry in the

paid column, then there should be a card in the special assessment file bearing the same property identification number as the master record.

Classification

By means of slotting the holes located on the upper margin of the card various items of information may be recorded which may facilitate the rendering of bills and the selection of accounts for purposes of special collection campaigns. Consider in the first instance the use that might be made of the section labeled "delinquent general taxes." As soon as the tax for any one year has been paid, the hole representing that year would then be slotted. If 1940, 1942, and 1943 had been paid but 1941 was delinquent, the holes representing the years in question would all be slotted with the exception of 1941. By selecting a pack of cards and inserting a hand needle in the various holes and lifting out all the unslotted ones the entire file may be sorted into current and delinquent groups by years.

Posting

A ledger card, such as is suggested in figure 5, will yield the maximum in accounting returns if provision is made for mechanical posting. However, a decision to install cards in place of the present yearly ledgers should not be deferred, because it is impossible to procure necessary office machinery. Most of the advantages inherent in the system may be realized even if the postings are done manually.

Transfer of Ownership

The main function of the section labeled "transfer of ownership" is to provide the name and address of the person to whom tax bills should be sent and to present a summary statement of transfers. The data necessary for prosecution of delinquent cases in the courts must be more detailed than that provided for on the card. If the backlog of delinquencies is large, an effort should be made to prepare a complete history of all instruments dealing with transfer of title or indicating interest in any delinquent parcel.

The only satisfactory way to provide the information necessary for conducting a general campaign to clear up delinquencies lies in an accurate and complete indexing of deeds and mortgages on a block and lot basis. An indexing of instruments according to parcel identification makes possible a ready review and summarization of all titles and claims pertaining to a given parcel of land. The steps involved in this kind of an undertaking have been developed in some detail in the procedure entitled Index of Deeds, Mortgages and Other Encumbrances.^{6/}

^{6/}Division of Social Research, W.P.A. Technical Series, Research, Statistical, and Survey Project Circular No. 2, Works Progress Administration, Washington, D. C., March 22, 1938.

PROJECT DEVELOPMENT

The worth of an undertaking of this character to a community in a large measure is dependent upon the amount of planning and thought given to the matter while in a preliminary form. The prospective sponsor should exhibit a genuine interest in the job. It is also essential that he should be fully advised of the obligations and responsibilities imposed by the task. A thorough search should be made to determine the availability of a suitable supervisor; adequacy of working space should be checked; accessibility of records should be assured; and the attitude of other officers affected by or required to participate indirectly in the work should be determined. Furthermore, careful estimates should be made as to the size of staff and classes of employees necessary to complete the job within the desired interval of time.

Sponsor

Any town, township, county, village, city, or ad hoc district official charged by statute with the responsibility for collecting property taxes may make application through the local and State WPA organization for Federal funds to assist in abstracting accumulated delinquencies and/or installing an improved system of tax accounting.

An agency interested in conducting a WPA project of this type should understand clearly the obligation incident thereto. Inability or unwillingness on the part of the sponsor to meet the requirements outlined below will bar approval of the application.

1. The sponsor must agree to maintain the file and keep it current. A routine indicating exactly how this requirement is to be

met is equally as important as full documentation outlining the procedure for the performance of the immediate task.

2. The sponsor must provide adequate technical supervision.

It is from this source that direction of the project must come. The person selected for this job must possess intimate familiarity with tax records and the administrative and legal procedures followed in assessing, extending, and collecting property taxes. A person with satisfactory technical competence generally can be found on the staff of the local collector. If the supervisor is chosen from the regular staff, arrangements must be made to transfer the major portion of this person's duties to other members. Except in the smaller jurisdictions, the supervisor should be free to devote practically the whole of his time to administration of the project.

3. The sponsor must provide necessary office space, equipment, materials, and supplies. The major portion of the material cost arises out of the purchase of the permanent ledger cards. In addition to the permanent cards provision must be made to secure transcription cards, work sheets, typewriter, adding machine supplies, pencils, paper, and other office sundries.

4. A report covering accomplishments is also required upon completion of the job.

Source of Data

The tax duplicates of previous years provide the principal source of data assembled on the unit ledger card. In those instances

where a delinquent tax roll comprising all open items appearing on the tax duplicate is made up at the close of a fiscal period, this record may obviate the use of the original tax roll. To get a complete history of some accounts, it may be necessary to examine in addition to one of the above-named records the judgment and sale record, abatement record, redemption record, and in some instances proceedings of the local courts.

In those instances where it is essential to use records other than those in the office of the collector, the consent and cooperation of all officers concerned should be obtained before a definite decision is made to prepare a project application.

Cost

It is particularly difficult to develop standard rates of production for projects involving the transcription and verification of tax records. The condition and accessibility of the records, the extent to which regular employees are willing to cooperate, the conditions under which the work is performed, and the excellence of the project supervisor as an organizer vary widely from locality to locality.

The estimates here submitted are stated in terms of man-hour production for certain basic operations involved in carrying out a tax records project. These rates may be useful in answering questions regarding the number of employees necessary to complete operations within a given interval of time or in appraising the efficiency of particular operating sections.

The estimates presented in the following table are confined to the basic processes indicated in the organization chart (fig. 6) and discussed under the topical heading "Procedural Steps--Delinquent Properties Only."

1. Filling out transcription cards similar to the one shown in figure 7.	30 transcription cards per man-hour.
a. Checking operation (1).	60 transcription cards per man-hour.
2. Sorting cards according to property location and bringing together all data pertaining to one description.	40 transcription cards per man-hour.
a. Checking operation (2).	80 transcription cards per man-hour.
3. Summarizing or posting transcription cards to work sheet.	10 work sheets per man-hour (5-year period).
a. Checking operation (3).	30 work sheets per man-hour.
4. Computing accumulated interest, penalties, and costs.	25 work sheets per man-hour (5-year period).
a. Checking operation (4).	40 items per man-hour.
5. Typing information contained on work sheet on permanent record.	20 ledger cards per man-hour (5-year period).
a. Checking operation (5).	40 ledger cards per man-hour (5-year period).
6. Filing.	200 ledger cards per man-hour.

PROCEDURAL STEPS--DELINQUENT PROPERTIES ONLY

A record system as proposed here may be designed to include only delinquent parcels, or a record of all parcels may be provided for regardless of tax status. This section presents a discussion dealing only with delinquent parcels. If accounts are to be opened for all parcels the instructions on pages 34--35 must also be considered.

This section is not presented with the idea of developing a set of inviolable rules; nor is it believed that a discussion dealing with techniques designed for use in various jurisdictions should become involved in the minutiae of project operation. An analysis of the process of shifting tax account identification from name to geographical location indicates unmistakably certain clear-cut processes: the data must be transcribed on appropriate "take-off" cards, the cards sorted, work sheets filled in, accumulated charges computed, final records typed, and the ledger sheets organized and housed in appropriate equipment. Each of these operations must be placed in the hands of competent persons who receive their instructions from the supervisor through his assistant. Each unit head must account to him for the character and volume of work performed.

Administrative Organization

A plan of project organization is suggested in figure 6. The extent to which functionalization can profitably be carried depends

ORGANIZATION CHART
WPA Unit Tax Ledger Project

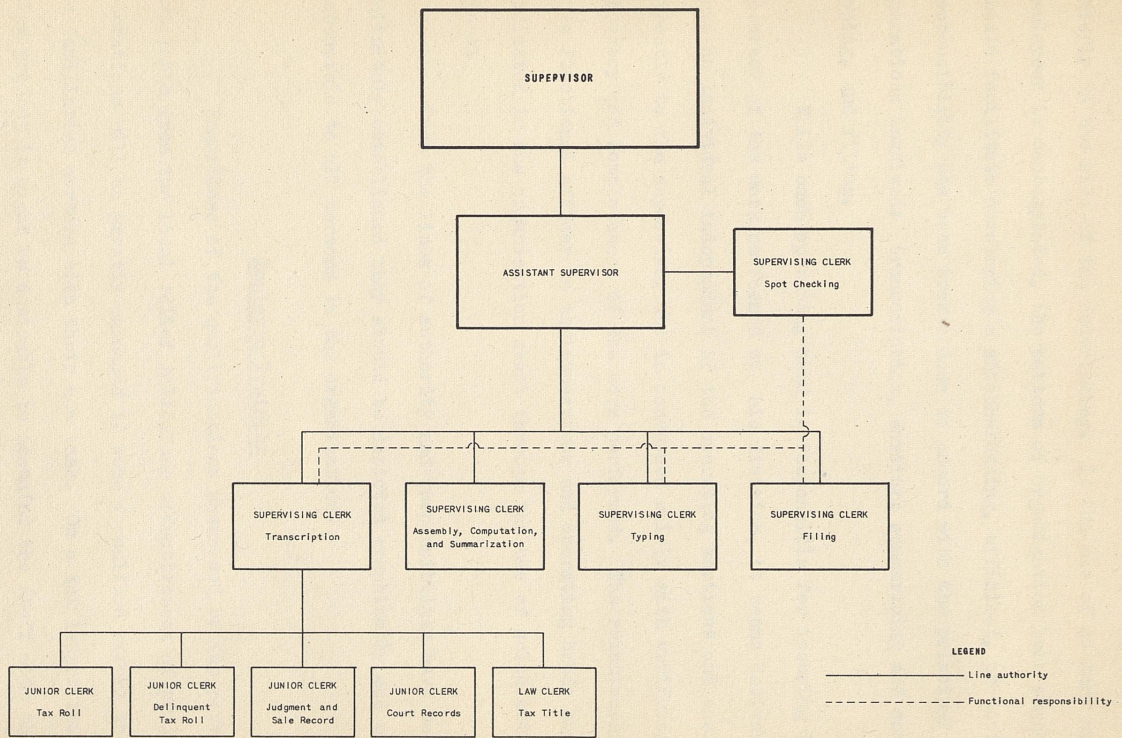


Fig. 6.—Organization Chart

chiefly on the size of the undertaking. If the use of as many as 25 employees is contemplated, the pattern of organization here suggested should facilitate developing a smooth-running, efficient, project. Responsibility has been broken down to accord with the principal operations involved: transcription, sorting, summarizing and computing, typing, and filing.

While each operating head is responsible for insuring the accuracy of the work performed by his division, it seems desirable to have an individual independent of the operating sections and answerable directly to the supervisor who is concerned solely with verifying the accuracy and completeness of the work performed. The relationship of this functional officer to the supervisor and operating heads has been indicated in the organization chart through the use of solid and dotted lines.

Once the lines of authority and responsibility have been definitely established they should be depicted graphically and made accessible to all persons in the organization.

Employee Training

Regardless of the qualifications possessed by the personnel available from the local relief rolls, the effectiveness of project operations will be greatly enhanced if some formalized effort is made to familiarize workers with their new task. On a tax ledger installation project it might be desirable to acquaint the staff with the general steps involved in the process of property tax collections,

pointing out the defects of the yearly tax roll and indicating how the proposed undertaking will overcome these limitations. The subject matter presented in the first few pages of this manual might be advantageously used as orientation material.

Responsibility for giving instruction covering operating routines should be delegated to the several supervising clerks. Considerable time should be spent in stressing the importance of accuracy and neatness, in explaining the method of procuring records, and in demonstrating how the several forms are to be used. Instructions and orders directed to workers should always be in written form.

Operating Routine

Transcription

Under no circumstances should an attempt be made to transcribe the data appearing on the tax roll, delinquent tax roll, or other original source directly to the final record or to a work sheet identical in form with the final record. Transcription cards patterned after those shown in figures 7 and 8 should be prepared for use on each of the suboperations indicated on the organizational chart under the jurisdiction of the supervisor in charge of transcriptions.

The person in charge of this work should be instructed to require a complete transcription of all items appearing in any particular volume. Under no circumstances should workers be permitted to skip items or defer transcription because confusing data are

Name	Subdivision	Block	Lot	
Book Volume Page Line Year	Tract	Acres		
Description	Taxes charged	\$ <input style="width: 100px;" type="text"/>		
	Less: Adjustments			
	Error	\$ <input style="width: 50px;" type="text"/>		
	Abatement	<input style="width: 50px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>	
	Plus: Sundry charges			
		Prior years	Year of levy	
	Int.	\$ <input style="width: 30px;" type="text"/>	\$ <input style="width: 30px;" type="text"/>	
	Pen.	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	
	Cost	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>
	Tax	<input style="width: 30px;" type="text"/>	XX XXX	
Less: Payments				
Date	Tax	Interest	Penalty Cost Total	
	\$ <input style="width: 30px;" type="text"/>	\$ <input style="width: 30px;" type="text"/>	\$ <input style="width: 30px;" type="text"/> \$ <input style="width: 30px;" type="text"/> \$ <input style="width: 30px;" type="text"/>	
Total	\$ <input style="width: 30px;" type="text"/>	\$ <input style="width: 30px;" type="text"/>	\$ <input style="width: 30px;" type="text"/> \$ <input style="width: 30px;" type="text"/> XXX	
			Balance \$ <input style="width: 100px;" type="text"/>	
Date _____ Transcribed by _____ Checked by _____				

Fig. 7.—Tax Roll Transcription Card

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Name _____	Subdivision _____	Block _____	Lot _____			
Book _____	Volume _____	Page _____	Line _____	Year _____	Tract _____	Acres _____
Tax _____		To whom sold _____				
Date _____		Certificate number _____				
Amount realized from sale:						
Tax \$ _____	Interest \$ _____	Penalty \$ _____	Cost \$ _____	Total \$ _____		
Remarks:						

Fig. 8.—Judgment and Sale Record Transcription Card

encountered. The original records must be completely copied as the work proceeds.

All transcription work should be subjected to a 100-percent inspection.

Tax roll and delinquent tax roll.--The information obtained from both of these original records is substantially the same in character. Therefore, one type of transcription slip should serve in both instances. The form suggested is shown in figure 7. Attention is called to the organization of the name, and block and lot entries. It is essential that these items appear at the top of the card in order that sorting according to either of these classifications may be expedited. Taxes charged, adjustments, and payments should be so arranged on the card that checking against the original record and verifying computations can be performed with a minimum of effort.

Judgment and sale.--The remarks made under "Tax roll and delinquent tax roll" with respect to name and property identification apply also to this and all other transcription cards needed. Original records covering this sort of data are not so uniformly regular in arrangement as the delinquent and current tax rolls. This card should be revised to accord with the type of record used in a particular jurisdiction. The amount realized from sale should be broken down into tax, interest, penalty, and cost. In some instances it may be necessary to classify further these items according to the time incurred; i.e., before or after judgment.

Abatement record, court, and other sources.--It seems inadvisable to attempt a detailed arrangement of the blanks which would be necessary on these transcription cards. It should be said, however, that regardless of the amount of information to be transcribed on any one card the size established for the other cards should prevail here also. Uniformity is essential since the slips compiled from the several sources must be interfiled. The rules mentioned governing the location of the name, and lot and block numbers should also be observed.

Sorting, Summarization, and Computation^{7/}

The cards upon which the data from the original records have been transcribed must be so sorted that all those relating to one parcel of property will be brought together in one pack. Upon completion of this operation the work is passed to copying clerks who post the data appearing on the several cards to a work sheet similar in form to the final ledger card. After the required computations with respect to items of interest, penalty, and cost have been computed the work sheet may then be turned over to a typist for preparation of the file copy.

Sorting.--Upon completion of the transcribing operation, there will be as many files of cards as number of years covered for each of the original sources of tax data. If, for example, the 10-year period were included, there would be 10 sets of cards taken from the tax roll,

^{7/} If the chain of ownership is to be verified by an analysis of recorded instruments, the cards describing the findings should be introduced at this stage in order that the work sheet may be completely filled out.

10 sets from the delinquent tax roll, and so on. Rearranging these cards in a suitable order for posting involves the following steps:

1. Sort all cards, for all years, and from all sources, according to geographical location; i.e., subdivision, block, and lot.

2. Interfile the tax roll, delinquent tax roll, judgment and sale, abatement cards, and those from other original sources for the most recent year. Repeat this operation for the preceding year and so on until all cards have been thus sorted.

3. The final sorting step involves interfiling the cards for the various years. All cards referring to the same parcel of property should be clipped together in reverse chronological order.

After the sorting process has been completed, a final check should be made to insure inclusion of all cards and accuracy as to location.

Summarization.--After all cards pertaining to one parcel of property have been brought together, the next task involves posting the information on the work sheet preparatory to typing. The work sheet should be of the same size and follow the form contemplated for the final file copy (see the form suggested in fig. 5).

All postings should be checked against the transcription cards to insure completeness and accuracy.

Computation.--Before the cards are passed on to the typing section, it may be necessary to have a group of workers calculate interest, penalty, and cost accumulations. In the event that work of this character is contemplated in the project, interest tables

should be worked out and reproduced in suitable form for use by the clerical staff.

This operation should be subject to a 100-percent check.

Typing

As soon as the work sheets have been checked against the transcription cards and all desired computations have been made, the two may be placed in separate files. The work sheet files are then ready for transmission to the typing department. Care should be exercised that no work sheets be submitted for final copy if they contain items that require interpretation or guessing. Carefully prepared work sheets will aid greatly in the minimizing of errors.

Filing

The task of filing the cards as typing is completed should be a relatively simple matter. The various cabinets and drawers should be clearly marked to indicate the section of the city concerned. Appropriate dividers should be prepared for each drawer in order that cards pertaining to any one block may be readily located.

PROCEDURAL STEPS--DELINQUENT AND NONDELINQUENT PROPERTIES

If the project is designed not only to assemble the tax histories of delinquent parcels but also to record tax changes and credits for all properties on a card, such as the one shown in figure 5, the following operations must be performed in addition to those enumerated on pages 25--34.

1. After the file of delinquent parcels has been completed, it should be checked against the most recent tax roll, indicating by an appropriate mark all those descriptions which carry accumulated tax charges.

2. Ledger cards should be prepared for all those descriptions appearing on the tax roll which were not checked in operation "1."

3. The delinquent and nondelinquent cards should be inter-filed.

4. A final check should be made to insure that a card for each parcel is in the file and in its proper position.

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APPENDIX A

Appendix A

MECHANICAL AIDS IN TAX ACCOUNTING CONTROL

The degree of effectiveness attained in property tax administration is largely dependent upon mechanization of routine and repetitive processes. In a jurisdiction where the volume of work is heavy, it is virtually impossible to prepare the tax roll, delinquent roll, or tax bills on time unless some method has been devised to obviate the laborious copying of names and lengthy legal description, and to simplify the calculating and billing of accumulated tax arrearages. The addition of an auxiliary clerical force will not always solve the problem since the number of workers that can be effectively employed is limited by the organization of the records and the availability of working space.

A number of devices developed originally for business operations have been applied to the field of tax administration. In the few paragraphs that follow some of the more common ones will be considered in so far as they facilitate solving the tax accounting problem.

Mechanical Addressing Equipment and Its Use in Tax Accounting

The several types of mechanical addressing devices not only are valuable in that they save time and eliminate errors in the preparation of the tax roll but through the use of plate selectors these installations may be applied to delinquent tax control. In the case of the metal plate shown in figure 9, the tab shown on the upper right corner may be switched at the time payment is received. When a list of

delinquents is desired, it is only necessary to set the selector to skip the "paid" items and to run all plates through the machine. The resulting list will comprise only unpaid items.

The same sort of a list can be prepared with equipment using the fiber plate, such as is shown in figure 10. When payments are made, the section of the plate containing the name and address may be shifted to open or close one of the slots shown on either side of the plate. The plates on which the name section has been shifted will not print when run through the machine.

Both types of addressing equipment are especially advantageous in handling tax records when the principal mark of account identification is the block and lot numbers rather than the name of the owner. By separating the section containing the name and address from the legal description, revisions because of ownership changes need not disturb the legal description. Only when the description is split, combined, or otherwise altered need this section be disturbed.

Posting and Tax Receipting Equipment

If notification of delinquent taxpayers is to be done effectively, the statements must be sent out periodically and the notice must show a breakdown of the account into tax, interest, and other items of cost. Performing this task manually usually means an undertaking beyond the capacity of the staff and office facilities allotted to the collector's office.

A number of companies making office machinery have developed equipment which not only automatically computes accumulated charges but,

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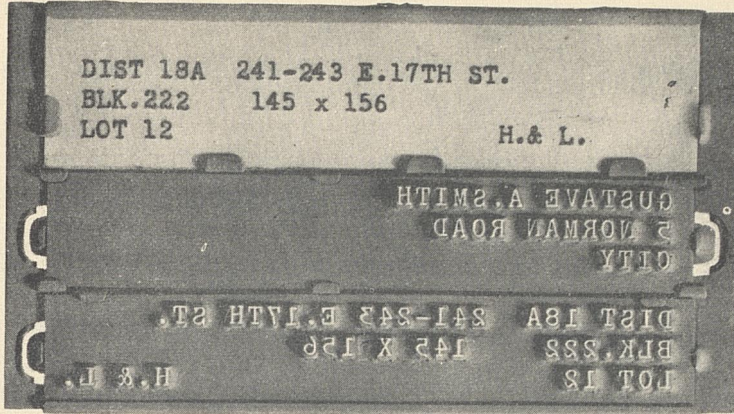


Fig. 9.—Metal Addressing Plate

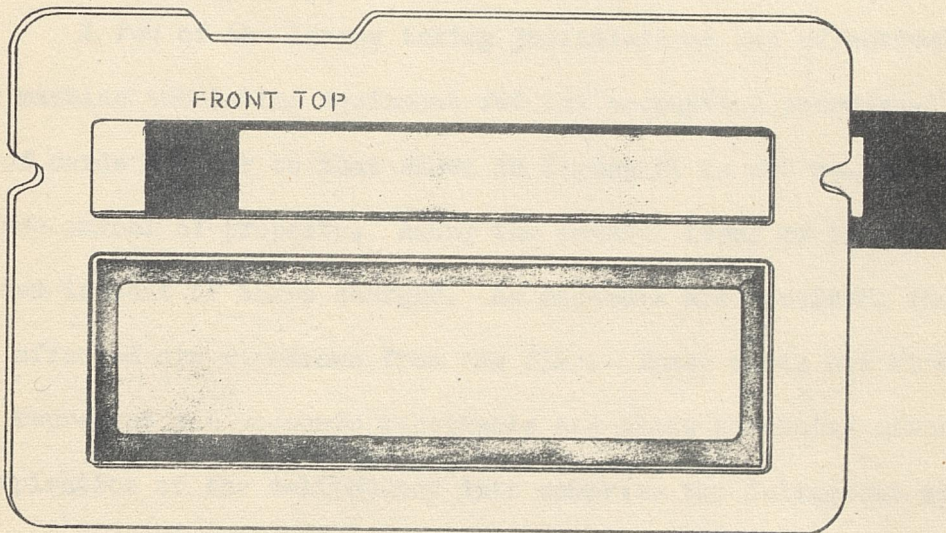


Fig. 10.—Fibre Addressing Plate

in the process of computation, prints the amounts on the tax bill and posts the appropriate items to a ledger sheet, such as is shown in figure 5.

Not only does the use of equipment of this character make possible the simultaneous preparation of tax bill and ledger sheet, but totals for taxes and the several sundry charges for any one tax year are carried forward in the machines. From these totals items for control accounts (tax, interest, penalties, and costs) are obtained. Against these control figures subsequent collections can be credited. Nothing short of cross checks of this character is adequate for tax accounting purposes.

Machine Tabulating Equipment

A few of the larger taxing jurisdictions are effectively using machine tabulating equipment for tax accounting purposes. A file of cards similar to that shown in figure 11 is set up—one card for each parcel of property. Among the several items of information recorded is that of taxes charged. As payments are received, the cards affected are withdrawn from the file. Those cards not withdrawn represent the accounts receivable and those remaining after the expiration of the delinquency date comprise the delinquent accounts. By running this group through the machines, summary data may be obtained regarding the total amount of delinquency, type of property delinquent, and such other data as may have been recorded.

26		1 570202		1 1931		0		990		905	
ANNESS, MARTHA		ANN		571 6		103		26 1			
7 MAIN AVE		50 X 150		LOT 416 C W SHORTS 1ST SUB.		MIAMI TWP ADDYSTON SCH 5					
FOLIO		DISTRICT		LOCATION		FUND NO		TAX RATE		TAX AMOUNT	
888888		888888		888888		888888		888888		888888	
DR. ITEM		TWP. CTY. S.D.		PLAT. PLAT. PARCEL		CLASS. PARCEL		LAND		BUILDINGS	
999999		999999		999999		999999		999999		999999	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80											

Fig. 11.—Punch Card, Tax Billing and Distribution

Hand Sorting Records

The application of the hand sort card to tax control purposes has been suggested in the discussion of the record card mentioned earlier in this circular (see p. 19). The installation of unit ledger cards designed for hand sorting makes it possible for a collecting officer to spot readily delinquent items for any particular tax year. In addition, if it is so desired, cards pertaining to particular types of business or residential property may be singled out for such administrative treatment as may appear expedient.

Visible Records Systems

With slight modifications the form exhibited in figure 5 can be housed in one of several types of visible index files rather than the conventional file cabinet. A notion of the flexibility and accessibility afforded by this type of equipment may be had from an examination of the reproduction shown in figure XVII of Appendix B.

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APPENDIX B

SELECTED INSTALLATIONS MADE WITH ASSISTANCE OF WPA AND FERA .

Many governments have recognized the need for a system such as described for Chicago and Detroit, but local funds have not been available with which to undertake the task. This barrier no longer need deter a community from getting its tax accounts in manageable form since this type of work has been deemed eligible as a Work Projects Administration undertaking.

To date a number of cities, towns, and counties have availed themselves of the opportunity to use unemployed clerical workers in preparing a consolidated statement of general taxes accumulated on each parcel of property, checking the legal description preparatory to advertisement and sale and building files listing aggregate holdings by owners.

A number of projects approaching most nearly the forms and procedures here recommended are included in this appendix.

Michigan, Grand Rapids--Project 3078 (41-7-92)

The tax ledger installed in the city treasurer's office is designed for machine posting. It is a $7\frac{1}{2}$ " x 10" card ruled as indicated in figure 12. A master card is made out and filed for each description of property regardless of whether taxes are delinquent or current. Cards other than master cards are not included in the file unless they contain open items. As soon as one of these cards is balanced, it is placed in the transfer file.

The squares appearing in the upper right corner are used to indicate the other cards that should be found with the master card. A

						<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>																																															
REMARKS	DATE	ROLL	PAGE	INST.	CHARGES	CREDITS	INTEREST	BALANCE																																													
CITY OF GRAND RAPIDS, MICHIGAN																																																					

Fig. 12.—Ledger Card, City of Grand Rapids

number (1) in the first square means that there should be a card showing the status of taxes for 1933 and prior years payable in 10 installments. Numbers in other squares indicate that cards are on file covering school taxes, special assessments, etc.

Future sales purchased by the city will be carried on ledger cards of the same size and ruling, but of a different color. The card containing sales will be filed in the ledger in the same manner as other cards, so that all taxes after sale will be found in the same place as those not yet sold.

Taxes sold to outside buyers will be placed on separate ledger cards and filed with the respective property in the tax ledger so that this information will be available with other taxes for abstract purposes.

New York Rochester and Monroe County

The tax delinquency project operated in Rochester and Monroe County was designed to verify the amount of outstanding delinquency and to assemble the items by parcel description. This ordinarily tedious job was expedited through the use of electric bookkeeping and accounting equipment. A dual card, such as is shown in figure 13, was used. A card of this character serves the double function of providing space for recording the original information as well as providing space for punching. The items appearing on the tax roll were recorded by clerical workers on the appropriate sections of the card. Upon completion of transcription the cards were punched by FERA operators, using key punch machines.

The cards were then verified as to accuracy of punching by running them through a verifying machine. Following this operation, the cards were interpreted on an automatic interpreter. After the process of verification and interpretation, these cards were checked against the original tax roll. The final step in the series of operations involved sorting and tabulating.

In order to set up delinquent control figures and to audit the controls contained in the general tax ledger by the treasurer, the cards were sorted by type of delinquency and year. The totals of taxes delinquent for each year were checked against the treasurer's controls and reconciliation effected.

The cards representing each delinquent tax item having been proved and all necessary controls having been established and balanced, delinquent tax statements such as is shown in figure 13 were prepared for each parcel of property. The original copy of each statement was turned over to the collection department, and a duplicate copy was maintained by the comptroller. The statements sent to the collection department were in order by parcel within type of property. The copy placed in the comptroller's office was used for reference and tax search purposes.

Oregon, Multnomah County--Project 20418 (26-2185)

As a part of a general county records project the auditor assembled tax data on all delinquent real estate in Multnomah County covering the years from 1890 to 1936. The amounts charged and payments thereon, if any, were assembled according to the parcel of property

NAME								REASON	TAX	CLASS OF	LOCAL			TOTAL	Penalty	CITY OF ROCHESTER NEW YORK		
ADDRESS								YEAR	ASSESSMENT	ORDINANCE	NUMBER	NO. OF	CHARGE	AND				
DESCRIPTION OF CHARGE								1	1	1	1	1	1	1	1			
WARD				LAND VALUE		ORDINANCE NUMBER		2	2	2	2	2	2	2				
MAP NUMBER				TOTAL VAL		NUMBER OF INSTALLMENTS		3	3	3	3	3	3	3				
HOUSE NUMBER				EXEMPT VALUE		INSTALLMENT NUMBER		4	4	4	4	4	4	4				
STREET				REASON FOR EXEMPTION		TOTAL CHARGE		5	5	5	5	5	5	5				
FRONT FOOTAGE				TAX YEAR		PENALTY INTEREST		6	6	6	6	6	6	6				
CLASS OF PROPERTY				CLASS OF ASSESSMENT		AMOUNT OF ASSESSMENT		7	7	7	7	7	7	7				
ACCOUNT NO.		WARD		MAP NUMBER		HOUSE NO.		STREET		FRONT FOOTAGE		CLASS OF PROP.		ASSESSED VALUATION				
														LAND TOTAL EXEMPT				
JOHN DOE								0	0	0	0	0	0	0	0		0	0
1533 WINTON ROAD								1	1	1	1	1	1	1	1		1	1
24								2	2	2	2	2	2	2	2		2	2
231210400								3	3	3	3	3	3	3	3	3	3	
1533								4	4	4	4	4	4	4	4	4	4	
1906								5	5	5	5	5	5	5	5	5	5	
400								6	6	6	6	6	6	6	6	6	6	
19								7	7	7	7	7	7	7	7	7	7	
02								8	8	8	8	8	8	8	8	8	8	
17.15								9	9	9	9	9	9	9	9	9	9	

Fig. 13.—Dual Punch Card

Ward	Account	Map No.	Date		Year	Valuation	Debit and Credit	Balance	Total
								*	*
5	03087	120361100	1	03	5	32	00000	3000-	
5	03087	120361100	1	25	5	32	00000	2500-	
5	03087	120361100	2	27	5	32	00000	2500-	
5	03087	120361100	3	29	5	32	00000	2500-	
5	03087	120361100				32	17040	14627	
								4127*	
5	03087	120361100				33	17040	56040	
								56040*	
5	03087	120361100				34	17500	51080	
								51080*	111247*

Fig. 14.—Delinquent Tax Statement

concerned. From an examination of the form reproduced in figure 15, a rather definite notion may be secured as to the extent of the information recorded and the method of posting. In addition to serving as a tax arrears ledger, the type of data provided for at the bottom of the sheet summarizes at least a part of the entries which would ordinarily be found in the judgment--and--sale record.

Ohio, Cuyahoga County--Project 30141

The ledger card developed by the auditor in Cuyahoga County is restricted to accounting for delinquent taxes only. The form of the record is reproduced in figure 16. Provision is made for recording ownership changes, and the several properties are identified by legal description. In addition to general property taxes sections are designed for entering municipal and county special assessments. The figure reported in any one year under the heading "Prior delinquencies" represents the item of the preceding year reported under "Total carried forward." Adjustments, such as abatements or errors, are accounted for on the lines without stub headings located on the bottom portion of the page.

New Jersey, Hamilton Township--Project 21755 (5-1-5204)

The ledger installation adopted by Hamilton Township (fig. 17) provides for recording all unpaid taxes beginning with 1909. The ledger sheet adopted although differing somewhat in arrangement from the usual card file record does contain essentially the same kind of information as that assembled by other records jobs discussed in this section. Provision is made on the central portion of the right column to summarize

YEAR	BK. No.	ITEM No.	TAX DUPLICATE LISTING												REFERENCE NOTATIONS										
			1938			1939			1940			1941			1942			1943							
1937			DELQ.	DATE Pd.	AMOUNT PD.	DELQ.	DATE Pd.	AMOUNT PD.	DELQ.	DATE Pd.	AMOUNT PD.	DELQ.	DATE Pd.	AMOUNT PD.	DELQ.	DATE Pd.	AMOUNT PD.	DELQ.	DATE Pd.	AMOUNT PD.	YEAR CERTIFIED	WHITTEMORE INSTALLMENT PAYMENT NO.			
															SUBSEQUENT OWNERS										
AUDITOR'S DELINQUENT LEDGER CUYAHOGA COUNTY, OHIO																									
ACCOUNT	Code No.		DELQ.	DATE Pd.	AMOUNT PD.	DELQ.	DATE Pd.	AMOUNT PD.	DELQ.	DATE Pd.	AMOUNT PD.	DELQ.	DATE Pd.	AMOUNT PD.	DELQ.	DATE Pd.	AMOUNT PD.	DELQ.	DATE Pd.	AMOUNT PD.					
GENERAL TAX																									
SCHOOL TAX																									
PAVING																									
SEWER																									
WATER																									
SDWK. & GRA.																									
LIGHTING																									
SEW. DIST.																									
REASS'MT																									
TOTAL MUNI. SP.																									
ROAD IMP.																									
SEW. & WAT. IMP.																									
"	\$																								
"	\$																								
"	\$																								
"	\$																								
"	\$																								
"	\$																								
"	\$																								
"	\$																								
"	\$																								
TOTAL CO. SP.																									
PENALTY	GEN'L MUNI.SP. CO.SP.																								
TOTAL PENALTY																									
PRIOR DELQ.																									
TOTAL CARRIED FOR.																									

Fig. 16.—Delinquent Tax Ledger, Cuyahoga County, Ohio

certain facts regarding certificates of tax sale. It is proposed that this record be supplemented with a tax title lien ledger.

Oklahoma, Oklahoma County---Project 11822 (4-440-11822)

The ledger card adopted for Oklahoma County (fig. 18) provides for summarizing the status of special assessments as well as general levies. The installation differs from others here discussed in that the sheets are punched for filing in visible binder equipment.

Prior to the undertaking of this project, separate records were kept for the following types of taxes: ad valorem, paving, sewer, drainage, and grading. A determination of the taxes outstanding on any piece of property necessitated the examination of five different books for each year. Within the period extending from 1920 to 1936 approximately 300 official books of record were required to handle the various types of levies.

TAX ARREARS LEDGER

Year	Page	Line	R. P. 1 P. P. 2 Asst. 3	Amount delinquent	Date paid	Interest and costs	Total		Record
							Paid date	T. T. L. L. amount	
Prior									Assessed to:
1917									19
1918									19
1919									19
1920									19
1921									19
1922									19
1923									19
1924									19
1925									19
1926									Description or plan
1927									
1928									
1929									Block Section
1930									Lot
1931									C. of T. S. No. 19
1932									Sold or assigned to:
1933									
1934									
1935									
1936									
1937									
1938									
1939									
1940									
1941									Lot No.
1942									
1943									
1944									
1945									
1946									Block No.
1947									
1948									
1949									
1950									

Fig. 17.—Tax Arrears Ledger, Hamilton Township, N. J.

TREASURERS OFFICE TAX RECORD
OKLAHOMA COUNTY, OKLAHOMA

YR.	SALE NO.	I-C	KIND OF TAX	GENERAL	PAVING	SEWER	MISC'L	TOTAL	PAID			AMT. PAID	RECEIPT NO.	MEMORANDUM
									Mo.	Da.	Yr.			
19			General											
19			Paving											
19			Sewer											
19			General											
19			Paving											
19			Sewer											
19			General											
19			Paving											
19			Sewer											
19			General											
19			Paving											
19			Sewer											
19			General											
19			Paving											
19			Sewer											
19			General											
19			Paving											
19			Sewer											
19			General											
19			Paving											
19			Sewer											
Description of Property														
1	1	SEC.	TP.	RG.	A.	S. D.	ADDITION OR TOWNSHIP		BLOCK	LOTS	NAME AND ADDRESS			

Fig. 18.—Tax and Special Assessment Ledger, Oklahoma County, Okla.

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