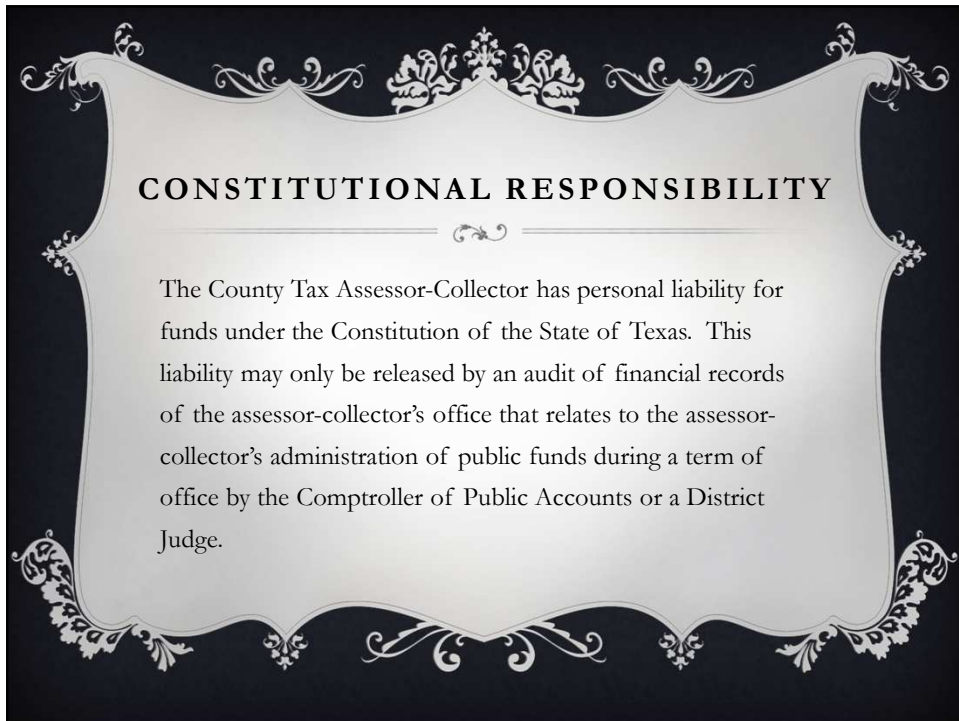




1



2

OVERVIEW

- ❖ Timeline
- ❖ Office Closure
- ❖ State Agencies
- ❖ Bank Accounts
- ❖ Bonds
- ❖ Tax Rolls



A cartoon illustration of a woman with red hair, wearing a purple top and a green skirt, holding a white document or piece of paper. She has a long, thin nose and is looking towards the right.

3

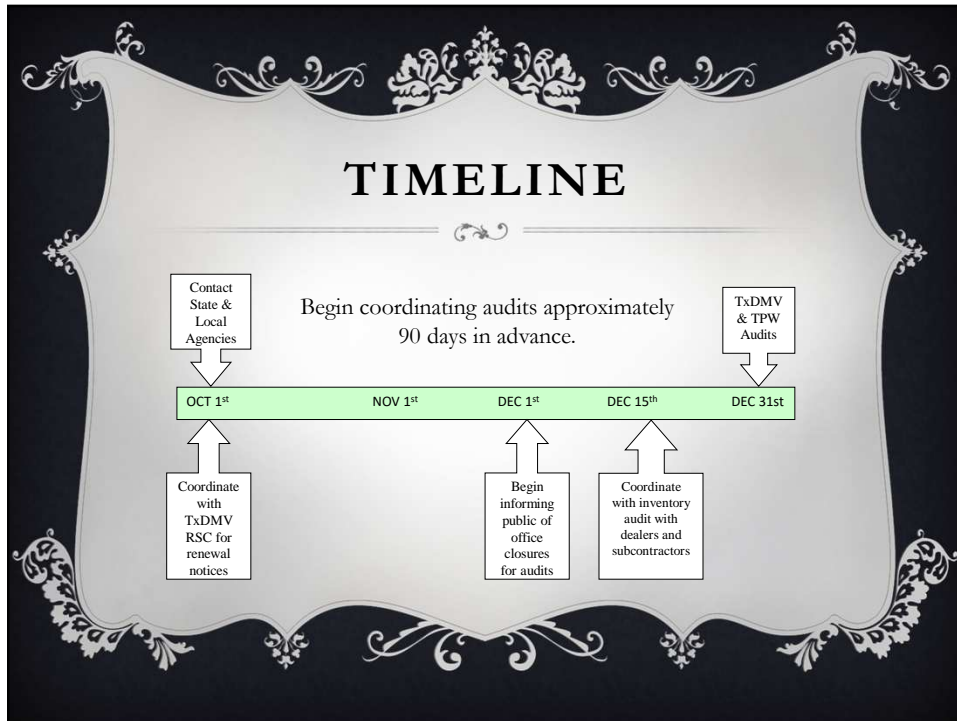
MARK YOUR CALENDAR



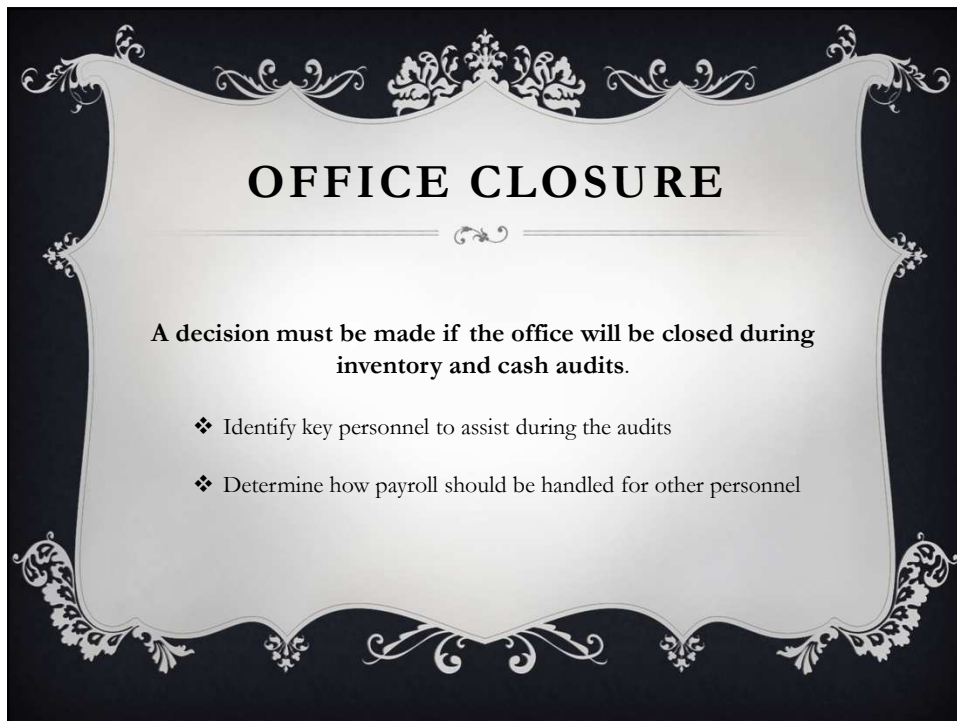
A graphic of a calendar with a red header that says "CALENDAR". The calendar grid shows days from 1 to 31. The date 31 is circled in red.

Before you know it, the day will be here to say good-bye. The best practice is to create a timeline with scheduled events in order to reduce your liability.

4




5




6

SPREAD THE WORD

Inform the public of your office closure at least 30 days before the close date.



- ❖ Newspaper
- ❖ Website
- ❖ Radio
- ❖ Window Signage



7

STATE & LOCAL AGENCIES

- ❖ Texas Department of Motor Vehicles
- ❖ Texas Comptroller
- ❖ Texas Parks & Wildlife
- ❖ Secretary of State
- ❖ Texas Alcoholic Beverage Commission
- ❖ Texas Department of Housing & Community Affairs
- ❖ County Auditor

8

TEXAS DEPT. OF MOTOR VEHICLES

Coordinate with your Regional Service Center for audit and name changes.

A complete audit will consist of:

- ❖ Expired and non-expired inventory
- ❖ RTS Equipment



Texas Department
of Motor Vehicles
HELPING TEXANS GO. HELPING TEXAS GROW.

- ❖ Perform audits on any dealers or subcontractors that may have inventory.

9

TEXAS DEPT. OF MOTOR VEHICLES

- ❖ Renewal notices are printed 3 months in advance. The outgoing TAC name must be removed and replaced with the incoming TAC information.
- ❖ State issued refund applications should have outgoing TAC name removed at the end of business on the last day.

10



11



12

**COMPTROLLER OF PUBLIC
ACCOUNTS**

LOCAL GOVERNMENT CODE

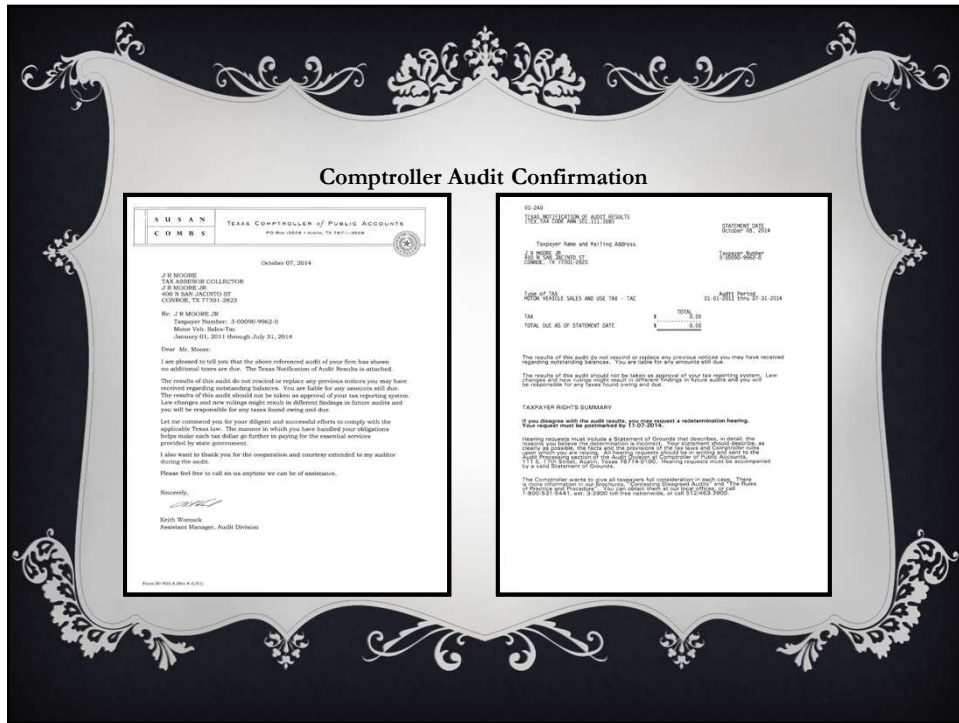
Sec. 113.009. CIVIL LIABILITY OF COUNTY TAX ASSESSOR-COLLECTOR, AUDIT BY COMPTROLLER.

Requires the comptroller to provide the collector notice of an audit not later than the first anniversary of the date the term of office has concluded, and to complete the audit not later than the second anniversary. It prohibits a civil action from commencing more than four years after the date the audit is complete. For purposes of this section, a term of office of a collector ends on the date the term expires under law, whether or not the assessor-collector serves a succeeding term, or on the date a successor take office.

13

**Comptroller's
Audit
Questionnaire**

14



15



16



TEXAS PARKS & WILDLIFE

- ❖ Ensure all funds have been remitted to TPW
- ❖ TPW will perform audit of inventory

17

SECRETARY OF STATE

- ❖ **Chapter 19 Funds**
Request a financial audit by your County Auditor of the activity and funds

18

TABC

❖ Request audit of all remitted and outstanding fees



19

TDHCA

Complete a new Access Agreement in order to update Tax Assessor-Collector name and contact information on website.



20

COUNTY AUDITOR

The County Auditor will perform several audits.

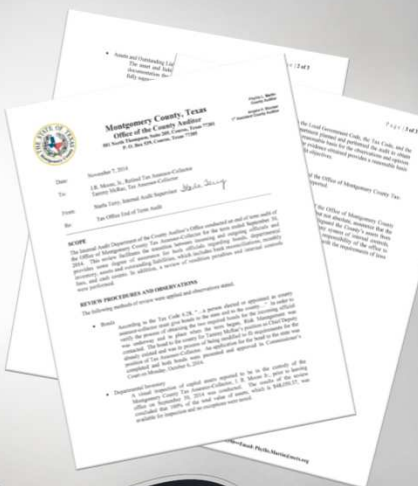
These may include:

- ❖ Departmental Inventory
 - Capital Assets
- ❖ Assets and Outstanding Liabilities
 - Bank Reconciliation
 - Monthly Fees
 - Cash Counts



21

County Auditor Final Audit Confirmation



22

BANK ACCOUNTS

- ❖ Coordinate with the County Treasurer, Auditor, Financial Institution, and incoming TAC before closing the accounts
 - After your internal audit is complete and your bank accounts are balanced, all remaining funds should be transferred to the new TAC's account and your account closed.
- ❖ Seek advice from your Financial Institution for items in transit



23

BONDS

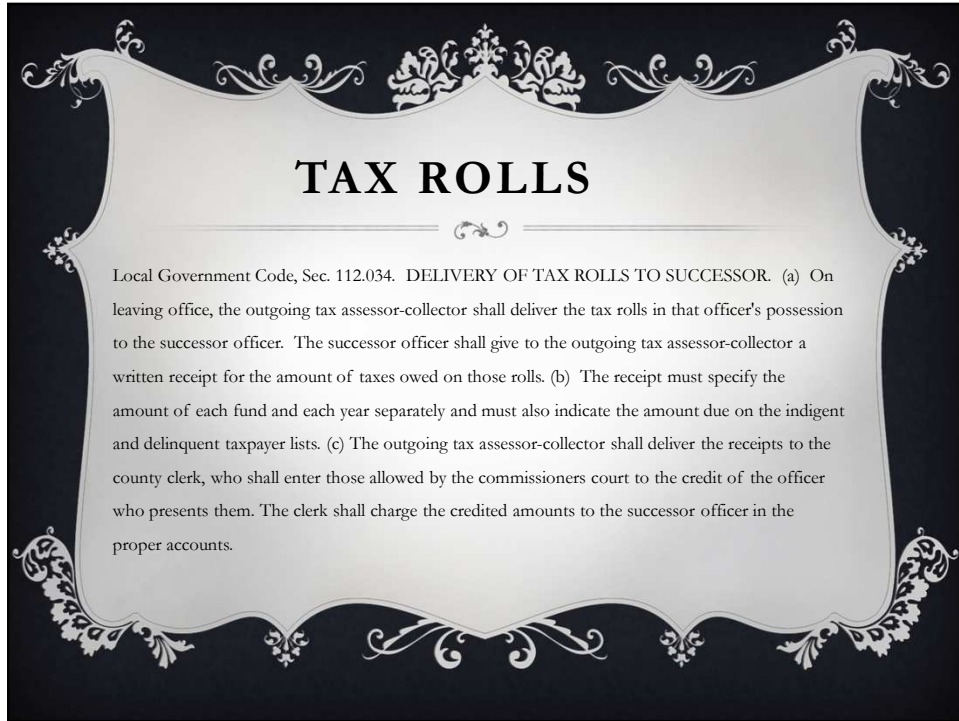
Coordinate the termination of your bonds with the appropriate agency depending on your county's policies.

Examples:

- ❖ County Auditor
- ❖ County Risk Management Department
- ❖ Bonding Agent

Note: A letter should be sent to any taxing jurisdiction that may hold a bond on you

24



25



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Samples of Receipt & Acknowledgement of Tax Roll and Delinquent Listing

**Acknowledgement of Transfer of Tax Rolls and Delivery of Receipt between
Outgoing Tax Assessor-Collector & Successor Tax Assessor-Collector**

Whereas, Texas Local Government Code § 112.014 mandates on leaving office the outgoing tax assessor-collector ("Outgoing Collector") shall deliver the tax rolls to the office of a predecessor to the successor office ("Successor Collector"). Additionally, the Successor Collector is required to give to the Outgoing Collector a written receipt for the amount of money owed on these rolls, specifying the amount of each final bill each year separately and also indicating the amount for the delinquent and delinquent receipt fees.

Therefore, on this the 30th day of September 2014, the Montgomery County Tax Assessor-Collector acknowledged before an Outgoing Collector, timely delivery of tax rolls to the successor to the Successor Collector, who was appointed to the successor tax assessor-collector by the Montgomery County Commissioners' Court on September 1, 2014, and is expected to take office on October 1, 2014.

Successor Collector, by signature below, acknowledges delivery of tax rolls and hereby issues the attached receipts (attached Exhibit "A") and corresponding taxes by reference, to Outgoing Collector who certifies that the amount of tax rolls and each year separately as well as the amount due to the delinquent and delinquent receipt fees.

Outgoing Collector, by signature below, acknowledges delivery of receipts, which shall be delivered to the entity which shall charge the credited amounts to the Successor Collector in the proper amounts.

Outgoing Collector: *[Signature]* Date: *9/30/14*

Successor Collector: *[Signature]* Date: *9/30/14*

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- ❖ Don't forget to leave all county issued items such as RSA Tokens, laptops, cell phones, county vehicle keys, etc...
- ❖ Change alarm system administrator and reset codes
- ❖ Leave your keys!!

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