

TAX ASSESSOR COMPENSATION:

Warren County has 24 municipalities. During the 2006 calendar year, there were only 12 tax assessors. They were paid by the Courthouse for 1,427.7 hours at an hourly rate of \$7.33, equating to wages of \$10,465.05, plus employment taxes of \$800.58 for a total of \$11,265.63. Warren is one of the municipalities that have been unable to find an assessor. They have updated their database from existing data; such as sewer accounts and EIT data, which is a less effective method. The townships, that had assessors, included 9,699 individuals (38%) of 25,737 per capita tax bills issued in 2006.

MILEAGE:

The 12 assessors were paid a total of \$1,503.31 for the calendar year 2006. The mileage rate at that point was \$.445. The total at the current rate would be \$1,638.43.

POSTAGE:

Since the per capita tax bills are now being mailed separately from the real estate bills, the cost of postage would fall on the School District and any municipalities that continue to collect per capita taxes. For the 2007 tax year, there were 25,461 per capita bills. At the current bulk mail rate of \$.155, the cost of mailing would be \$3,946.46.

PRINTING:

Karen Beardsley told me that their office would probably be willing to continue to print the per capita tax bills if the District wanted them to. She wasn't sure what the charge would be to print only per capita statements as she hasn't received the invoice for this year's tax statements. For the 2006 tax year, we were charged a total of \$12,523.25 for printing and mailing of the real estate and per capita bills.

TAX COLLECTOR COMPENSATION:

Tax collectors, with the exception of Warren City are paid \$.95 for each 511 per capita and \$.75 for each 679 per capita tax collected, whether current or delinquent. They are also paid \$.40 per exoneration for current or past tax years. During the District's 06/07 fiscal year there were 18,606 per capita collections for a total of \$31,630.20 in compensation and there were 3,444 exonerations for a total of \$1,377.60 in compensation. State and federal payroll taxes would have added an additional \$2,525.10 for a total compensation of \$35,532.90.

The City of Warren pays their tax collector and charges the School District for collections. Their fiscal year is run on a calendar year basis and for their 2006 fiscal year, they charged the District \$6,593.55 for per capita collections.

At this point, it is still unclear whether the municipalities will be continuing per capita tax collections. Early indications center on discussions that include discontinuing Per Capita Taxes and recovering the revenue from other tax sources. The Business Office has been in contact with all the municipalities requesting information regarding Tax Assessment, Collection and their inclination for Future years. Additional information will be made available as it is received.