

TACS FACTSSM

*A Resource for Treasurers on Developments and Trends in Collection and Bankruptcy
From Taxing Authority Consulting Services, P.C.*

Volume VIII, Issue 1

Winter 2013

INTERNET RESOURCES FOR TAX COLLECTORS

By Jeffrey Scharf, Taxing Authority Consulting Services, P.C

There are many resources available on-line that a treasurer can use to help enhance the performance of the office. This article will review some of the basic websites that a treasurer should be aware of and explore some other sites that may be of use in undertaking collection action. We do not in any way endorse any of the sites we are mentioning, but are just using them as examples of sites that provide the type of information a treasurer may be looking for.

The Essential Bookmarks:

Code of Virginia: <http://leg1.state.va.us/000/src.htm>

This is perhaps the most important site to know. It is a searchable database of the entire Virginia Code. From the front screen, you can enter search terms or phrases incorporating logic (and/or statements) and search the entire Code. To view a particular Title (say, Title 58.1), you can click on the Table of Contents link under the search bar and select the Title you would like. You can then use the search box to search within that Title, or can select the chapter or sections you are interested in. Once you have selected a Code section, you can explore the adjacent sections using the prev(ious)/next links in the upper right or at the bottom.



Search the entire Code of Virginia. Enter your search phrase and press submit. (see [search examples](#).)

Browse the [Table of Contents](#) and search within titles.

Browse a list of commonly used [Popular Names](#) (e.g., Virginia Freedom of Information Act) and search within chapter or part.

The Virginia General Assembly is offering access to the Code of Virginia on the Internet as a service to the public. We are unable to assist users of this service with legal questions nor respond to requests for legal advice or the application of the law to specific facts. Therefore, to understand and protect your legal rights, you should consult an attorney.

The Code of Virginia online database excludes material copyrighted by the publisher, Michie, a division of Matthew Bender. Copyrighted material includes annotations and revisors' notes, which may be found in the print version of the Code of Virginia. Annotated print copies of the Code of Virginia are available in most [Virginia public library systems](#), from LexisNexis (1-800-446-3410), and from West, a Thomson-Reuters business (1-800-344-5008).

*Continued on
page 2*

WHO IS TACS?

Taxing Authority Consulting Services, P.C. is a Virginia law firm formed to meet the needs of treasurers and local tax officials.

Jeffrey Scharf, Mark Ames and John Rife are dedicated to serving the needs of local taxing authorities.

TACS' focus is on tax collection, assessment and bankruptcy issues faced by governments. TACS can provide assistance to your locality to help increase your revenue.

Please contact us at:
(804) 649-2445 or by e-mail to info@taxva.com to discuss your collection needs or for more information about the firm.

TACS FACTS is looking for contributions from YOU to help keep your fellow tax collectors informed on news, trends and developments of interest to tax collectors throughout Virginia. Please send your comments, thoughts or ideas to us at info@taxva.com

This is an easy way to review the Code or to provide the law to questioning taxpayers. You can even cut and paste the relevant sections into an e-mail or create a stock response for questions that you receive frequently.

From the very same website, you can also review and track the goings-on at the General Assembly. You can search by bill number or by the member who introduced the legislation and can either limit your search to the current session or throughout several sessions to find out about bills that have been introduced and explore their fate.

The site also has contact information (phone, mailing address and e-mail) for all members of the General Assembly which is a useful resource as you lobby for the constitutional officers, budgetary funds and the TAV legislative package.




Treasurers' Association of Virginia: <http://www.vatreas.com/>

The place to go for information about what is happening within the Association. The site has a Treasurer directory and includes links to upcoming events. Clicking on the TAV seal also provides access to the Treasurer and Deputy Message boards. Once you are registered, you can place questions or issues before your peers to see how they have handled a situation that you are facing. This can be a great resource and is an easy way to reach out to multiple colleagues. ►



► There is also a link to classes scheduled, which opens the Cooper Center for Public Service website and allows on-line registration.



- Home
- People
- Publications
- 2012 Treasurer Courses
- TAV Course Descriptions
- Past Course Offerings
- Contact
- Current TAV Course Offerings

Search

Unit
 Center
 UVA

Constitutional Officers' Education

TREASURER'S ASSOCIATION OF VIRGINIA COURSE OFFERINGS AND MEETINGS

Below are the current course offerings for Treasurers and Deputy Treasurers.

To register for any course or meeting, click [here](#) to access the online registration system.

All TAV courses are open to members of the *Commissioner of the Revenue Association of Virginia* at member registration fees.

Questions about courses, meetings, etc. should be sent to **Al Spengler**, TAV Education Coordinator, at the Cooper Center.

COURSES & MEETINGS

CLICK ON THE COURSE NAME FOR REGISTRATION INFORMATION.

2012 COURSE SCHEDULE

NAME OF COURSE/MEETING	DATES	LOCATION	DEADLINE TO REGISTER
CUSTOMER SERVICE	JANUARY 10-11	CHESTER	COMPLETED
FINANCIAL RECONCILIATION & REPORTING	FEBRUARY 23	AUGUSTA CO. GOVERNMENT CTR VERONA	COMPLETED
DELINQUENT COLLECTIONS	MARCH 6-7	CITY OF NORFOLK HR TRAINING CTR	COMPLETED
LAWFUL EMPLOYMENT PRACTICES FOR TREASURERS	MARCH 8	HIGHER ED CENTER ROANOKE	COMPLETED
FINANCIAL RECONCILIATION & REPORTING	LATE SPRING OR EARLY SUMMER	PETERSBURG AREA	
ROLES AND RESPONSIBILITIES OF THE TREASURER	MARCH 20-21	CITY OF NORFOLK HR TRAINING CTR	POSTPONED; WILL BE RESCHEDULED FOR LATER DATE
BANKRUPTCY	MARCH 22-	HIGHER ED	MARCH 18

NEWS AND EVENTS

TAV Certification Handbook- Treasurers
Feb 28, 2011
New Treasurer handbook
11/16/2010

TAV Certification Handbook- Deputies
Feb 28, 2011
New deputy treasurer handbook
11/16/2010

Treasurers/Deputy Treasurers Certification Program Recertification Application
Jan 31, 2011
This form is for Treasurers and Deputies who are due for re-certification.

Court Clerks/Deputy Clerks Certification Program Re-certification Application
Jul 09, 2010
Re-certification application form for Clerks and Deputy Clerks.

Court Clerks/Deputy Clerks Certification Program Re-certification Application
Jul 09, 2010
Re-certification application form for Clerks and Deputy Clerks.

State Corporation Commission: <http://www.scc.virginia.gov/clk/begin.aspx>

The Clerk's office at the State Corporation Commission is a great resource for gathering information about corporate entities. Corporations that are transacting business in Virginia are required to register with the SCC and in doing so, provide information about their officers and directors. These are people that you may wish to contact to discuss a defunct or failing business. Additionally, every corporation is required to maintain a registered agent with the SCC. The registered agent may be served with any process (court suits, summons, etc.) that you wish to direct to the corporation. In addition, you might locate specific taxpayer UCC filings where a bank has taken a lien on a company's inventory or other assets. This information will likely provide current banking relationships where a taxpayer might have a depository account.



Commonwealth of Virginia
State Corporation Commission

SCC Clerk's Information System 02/02/13 16:13:20

CIS Access Home Screen

[Help](#) Click on a Function:

[Print](#)

[Signoff](#)



Visit SCCeFile!

- [Corporate Inquiry Menu](#)
- [Limited Partnership Inquiry Menu](#)
- [Registered Limited Liability Partnership \(RLLP\)](#)
- [Limited Liability Company Inquiry Menu](#)
- [Business Trust Inquiry Menu](#)
- [UCC Filings by Debtor/Taxpayer](#)
- [Specific UCC Filing Inquiry](#)
- [History Inquiries Menu](#)
- [LLC History Inquiries Menu](#)
- [Business Trust History Inquiries Menu](#)
- [Name Search all Entities](#)

Continued ►

Virginia Court Case Status: <http://www.courts.state.va.us/caseinfo/>

► The website to get information about cases filed in the Virginia courts, both General District and Circuit Court. You can search by case number or participant name to determine the status of any court proceeding, including to determine whether or not process has been served. You do need to select the specific court that you are searching in before you can access case information.

The screenshot shows the homepage of the Virginia's Judicial System website. The header features the text "VIRGINIA'S JUDICIAL SYSTEM" and the state seal. Below the header, there is a navigation menu on the left with categories like Home, Virginia's Court System, Online Services, Case Status and Information, Court Administration, Directories, Forms, Judicial Branch Agencies, Programs, and Judicial Branch Expenditures. The main content area is titled "Case Status and Information" and provides links to various court systems: Supreme Court of Virginia, Court of Appeals of Virginia, Circuit Court, General District Court, and Juvenile and Domestic Relations District Court. Each link includes a brief description of the system and the types of cases that can be searched. A search bar is located in the top right corner, and there are several "Related Links" and "Quick Links" on the right side of the page.

PACER (Public Access to Court Electronic Records): <http://www.pacer.gov/findcase.html>

PACER is an electronic public access service that allows users to obtain case and docket information from all of the federal courts, including the United States bankruptcy courts. It is a great resource to discover what is happening in bankruptcy proceedings and to even review the actual case filings, including the original petition. While it is free to register for a PACER account, there is a small charge to access documents which is currently \$0.10 per page, however, PACER users who do not accrue charges of more than \$15.00 in a quarterly billing cycle are not be charged a fee at all which is likely to exempt all but the most aggressive users.

The screenshot shows the PACER website interface. The header includes the PACER logo and the text "PUBLIC ACCESS TO COURT ELECTRONIC RECORDS". Below the header, there is a navigation menu with options like HOME, REGISTER, FIND A CASE, E-FILE, QUICK LINKS, HELP, and CONTACT US. The main content area is titled "FIND A CASE" and "SEARCH FOR CASE INFORMATION". It provides links to "Search the PACER Case Locator" and "Search Individual Court Web Sites". A brief description of the PACER Case Locator is provided, stating that it is a national index for U.S. district, bankruptcy and appellate courts. There is also a link to "More" information.

Continued ►

General Skip Tracing/phone lookups:

► There are a plethora of websites that provide the functions of telephone directories. Most of these also have reverse lookup capability where you can look up a phone number to get owner information. Experiment with a few and you'll be sure to find one that serves your purposes. While it appears that many of these sites hit off the same database, they are all a little different. You can search for any internet phone database or try: www.switchboard.com/ or www.anywho.com/whitepages

Social Security Death Index:

This is an official government file that a number of websites purchase and make available in different ways. It can be very helpful to confirm dates of death. A number of sites have pulled back from making this information available because of the involvement of social security numbers, although there are a number that still do. By typing "Social Security Death Index" into a search engine, you will be presented with a number of sites that claim to provide this data. A couple which we have used are:

<http://search.ancestry.com/search/db.aspx?dbid=3693> and <http://www.genealogybank.com/gbnk/ssdi/>

Pipl.com: www.pipl.com

This site provides a comprehensive way to search the internet for an individual's web presence. The search engine trolls through the web and provides a large number of possible results which can be useful in confirming information. CAUTION-Many of the results are sponsored links from other pay sites.

Internet search engines: www.google.com; www.bing.com; www.yahoo.com

Don't underestimate the power of a general internet search, particularly for businesses. Virtually any information ever recorded or archived on a website is likely to be found online. In capable hands, the Internet can reveal all manner of information about your debtor.

On Google you can even search for specific parameters using their "advanced search" feature. The Advanced Search feature lets you enter data into a form that makes it easier to narrow down the focus of your search.

Continued ►

The logo for TACS, featuring the letters 'tacs' in a stylized, green, lowercase font. The letters are bold and have a slightly irregular, hand-drawn appearance.

"TACS"ing Thoughts

"When the same man, or set of men, holds the sword and the purse, there is an end to liberty"

--George Mason

Social Media and Professional sites:

► It seems that almost everyone these days is on a social media site, be it Facebook, Twitter, Linked-in, etc. People are willing to reveal an astonishing amount of information about themselves on these sites that may be useful to you in collections. While this information is out there and available, there are some concerns about the use of this data. Some localities, for instance, do not permit access to these sites at the workplace. Furthermore, there are also concerns that collectors not in any way deceive a debtor through an on-line connection. Nevertheless, people may be giving out information about where they are living or where they are working.

Another good social media site is LinkedIn (www.linkedin.com) where people post information about their professional life, careers or employers. For corporate information, you can look to CorporationWiki (www.corporationwiki.com) which aggregates information about businesses.

Public and personal records are becoming more available online. These records often can contain data that assists you in locating debtors. There are also great resources available to access the law. All of these on-line tools can help you with your collections and provide an additional means to serve the public. ♦

Answers to Some Frequently Asked Questions:

Q: If someone files Chapter 7, but does not list the City as a creditor, can I continue to collect? Is their debt discharged? If not, is there anything the taxpayer can do to get it discharged?

A: While failing to be listed or scheduled in the case is grounds for non-dischargeability of the debt, you are still prohibited from taking collection action even though the locality was not listed as a creditor. The courts have also said that in Chapter 7 cases with no distribution that the lack of notice doesn't matter since you wouldn't be paid anyway even if they listed you.

In those case, the courts basically say it's a "no harm, no foul" rule. Since the creditor is not really harmed by the omission of their debts from the schedules, the debtor still receives a discharge of that debt. While you might be able to require the debtor to reopen their case to have the debt formally discharged, it is only a formality as the court will allow it.

Q: We have a corporate taxpayer that closed owing BPOL taxes and the entity has been terminated with the State Corporation Commission. Can I issue a lien against the officer's bank accounts for the business debt since the corporation is now defunct?

A: There is no personal liability under law for corporate debts so while a corporation is in existence, you would need to collect against the corporation. Once the corporation terminated, the owners become a trustee in dissolution, and could be sued for the corporate debts particularly if they distribute funds without paying the taxes, however you cannot directly issue a lien against the officer's accounts.

If debt is incurred after the corporate termination, it is as if the business was a sole proprietorship and you could have the Commissioner of Revenue assess the taxes in his name as the corporation did not exist. You would then be able to use your administrative remedies or could file suit.