



Reflecting on a year of success and looking ahead!

As we approach the end of another remarkable year, on behalf of TACS's Partners and entire staff, I want to take a moment to express our heartfelt gratitude for your continued partnership. This year has been filled with significant milestones and achievements, and none of it would have been possible without your unwavering trust you have placed in us to service your constituents.

Highlights of Our Year:

- **Growth and Innovation:** Through your personal referrals to other treasurers, this past year we have implemented our innovative collection services for several new localities. Additionally, *MANY* of you have expanded collections on other tax type referrals to us including your delinquent meals taxes, business licenses, transient occupancy taxes, bankruptcy, and other debts.
- **Success Stories:** We have numerous results of record high collections. Your success is our success. We are proud to have helped many of you achieve your collection goals and look forward to celebrating more victories together.
- **Community Engagement:** Giving back to the community has always been a priority for us. This year, we again donated to several food banks in your local communities throughout Virginia making a positive impact on food insecurity. Other initiatives include organizing a team to complete a much-needed project for the Goochland County Animal Shelter.

As we look forward to the new year, we remain committed to delivering excellence and exceeding your expectations. We are excited about the opportunities ahead and are eager to continue our journey together.

Thank you once again for your trust and partnership. Wishing you and your loved ones a joyous holiday season and a prosperous New Year!

Warm regards,

Jessica Knapp
Client Relations Manager

In this edition:

**Community
News**

**Important
Dates**

**Client
Checkins**

**Annual
Statute of
Limitations**

IT Corner



Community News

With the devastating weather events that our country has experienced over this past year, there is no doubt that each of us has been touched in some way by the catastrophic effects. Areas of Virginia were included among some of the hardest hit locales affected by Hurricane Helene. These extreme weather events have exacerbated food insecurity particularly in those vulnerable regions.

In 2024, food insecurity remains a significant issue in Virginia. Approximately 11.1% of Virginians, or about 1 in 9 residents, currently face food insufficiencies and hunger. Virginia food banks have reported a 5-10% increase in demand compared to the end of 2022. Fortunately, many programs and organizations are working diligently to combat hunger in our local communities.

Our TACS family is committed to helping in this fight. On behalf of our appreciation for your continued partnership with TACS, we have once again made generous donations to multiple food banks throughout Virginia to give back within your local communities.



Dates to Calendar

December 24 – 25

TACS offices will be closed to celebrate the Holiday

January 1

TACS offices will be closed on New Year's Day

January 28th 10am – 3pm

TACS Open House Luncheon for those attending Legislative Day in Richmond

April 30th (tentative)

Client Training @ TACS Henrico Office

June 15 – 18

Visit our booth during the TAV Annual Conference

August 20th (tentative)

Client Training @ Roanoke

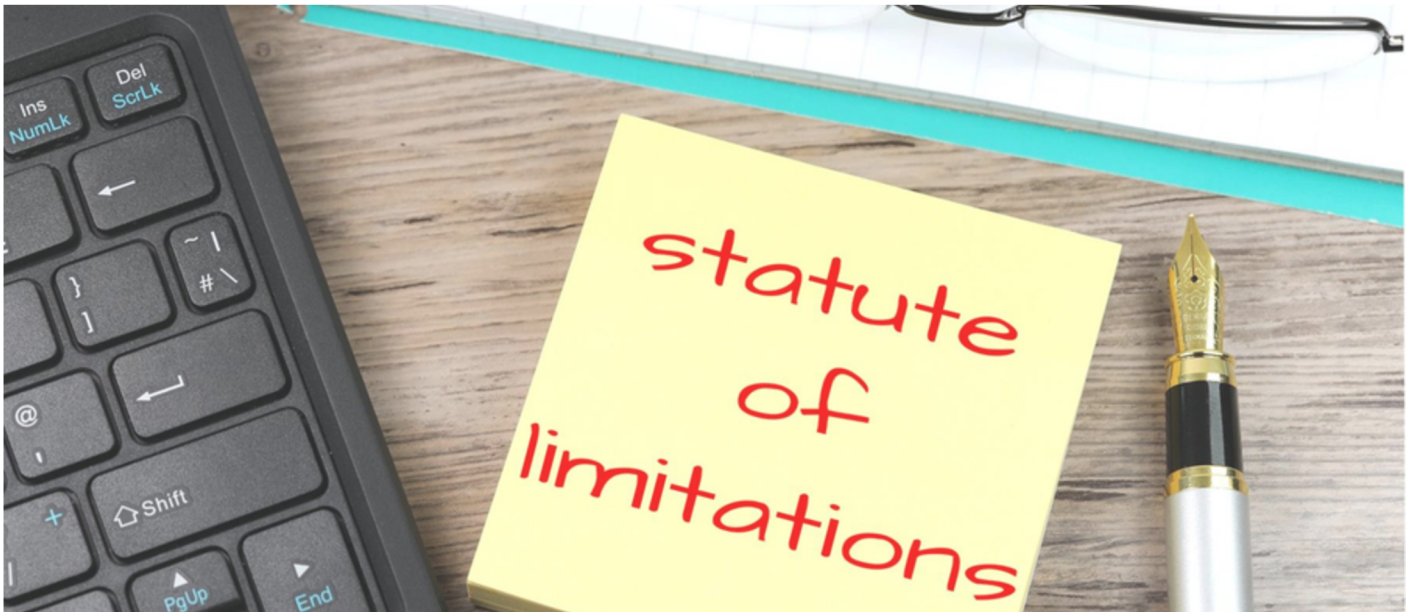


Schedule your TACS check in

At the end of each year, we see this as an opportune time for us to connect with our clients and review our efforts along with answering any questions your office may have about procedures or processes. We are always interested in your feedback and suggestions about efficiencies, training opportunities or otherwise. We'd love to schedule a video call with you and your staff over the next several weeks so please be on the lookout for our invitations or request a meeting by emailing jknapp@taxva.com.

Of course, we welcome your thoughts and comments in writing too as we continue to strive to be a great partner for your locality.

We look forward to speaking with you.



Annual Statute of Limitation Reminders

As we come to the end of another year our thoughts turn to New Year's resolutions, going back to the gym and, of course, the Statute of Limitations for collection your delinquencies.

Code of Virginia §58.1-3940 provides the Statute of Limitations for the collection of taxes which, except for real estate taxes, runs for 5 years from the end of the tax year for which the tax is assessed. Real Estate taxes are collectible for 20 years from the end of the tax year for which they are assessed.

Taxes which exceed the Statute of Limitations are to be written off by the locality, but the timing of that write-off can wreak havoc with outside collections. We want to take every step possible to ensure that our balances are in sync, that our balances are correct, and that any amounts that remain subject to collection do actually remain in collections. **Remember that you are the system of record for all collections.**

Failure to write off tax bills or delayed write-offs can have major negative impacts on how TACS properly serves you and your taxpayers. TACS will not be able to pursue any forced collection actions (liens, summons, court, distress, etc.) on the entire taxpayer's account until the SOL bills are written off from our system (excluding some exceptions).

Statute of Limitations (SOL) Exceptions

- While the delinquent tax bills are no longer collectible after December 31, any collection actions that were taken prior to that date are within the SOL and can play out.
- Bankruptcy Status - extends the SOL by the specific length of time the taxpayer is in bankruptcy status. Localities gain that additional time to collect the debt before the required written off. Email bankruptcy@taxva.com with any questions.
- Legal Action - if you, or TACS on your behalf, filed legal action on the SOL bills prior to the end of the year, the SOL years do not have to be written off. TACS will systematically exclude those write-offs in our system *if we know about the pending case*. Email legal@taxva.com with this information and any questions.
- Judgment - creates a new, separate SOL for a tax bill providing 10 years to collect from the date of the judgment.
 - If TACS has obtained judgment for you, we have coded the accounts as such in our system. Even if you cannot keep those balances in your system, we will retain these balances in TACS's system. *You will, however, need to create an account note in your system so you can refer these judgment debtors back to TACS for payments.*

In an effort to help you understand how we will treat accounts subject to the Statute of Limitations, here's a review of our process:

- If a delinquent bill is no longer collectible due to SOL it will be automatically cancelled on or around February 15 in our system. This will occur even if the jurisdiction keeps the tax bill on their system. We will NOT remove a bill; however, if there is pending real estate litigation to sell the property or TACS has filed suit or obtained a judgment. These outstanding bills will remain active in TACS' collections system and will remain subject to collection actions.
- If you obtain judgement in your jurisdiction and keep the delinquency on your system, you will need to notify TACS of these judgments and flag your system so we can bypass our cancellation processes and have the locality control the SOL process through full revision files (a file with all accounts assigned to TACS) we receive. If you do not flag the account or notify us at TACS, and the account is not on your system, we will automatically remove it from collections.
- Since we are working with a large number of accounts, we rely on your full revision files to make sure tax bills and account balances are correct. If you send a full revision file and the delinquent bill is not in that file, we will remove this bill from TACS's collections system, unless (TACS) has filed a judgment for the locality and the account is noted.

Please be aware:

- Except for the SOL exception cases, TACS will not be able to pursue any forced collection actions (liens, summons, court, distress, etc.) on taxpayers that still have 2019 or older debt (or 2004 for real estate) on their account until those bills are written off in your system and a full revision file is loaded into TACS' s collection system.
- If you are utilizing a June 30 SOL date based on levying and assessing on a fiscal year, email files@taxva.com to notify TACS when to expect your SOL write-offs revision file.
- Failing to post remittance payments according to TACS's remittance report will cause issues for you, TACS, and the taxpayer. The issues are most prevalent in circumstances where tax bills are not written off in January, where payments are posted to tax bills or tax types that have not been turned over to us, or where accounts with judgment, etc., have not been flagged.
- Collection actions that were taken prior to December 31, 2024, such as a Treasurer's lien may result in payments received after December 31 that can still be applied to SOL bills. Additionally, if a taxpayer makes a voluntary payment after December 31 based on balance information provided to them prior to December 31, these funds can also be applied to SOL bills.
- Any payments remitted on SOL bills or bills with a judgment coded with an SOL year will be placed on a separate payment report called an exception report. The report will identify these special transactions, and they may need to be posted manually.
- It is imperative to have communication and coordination between our offices regarding timing of your SOL write-offs to prevent posting and balance discrepancies.
- For questions regarding the revision file process email files@taxva.com.
- For legal questions on SOL write-offs, contact any of our attorneys.

*Keep reading for
additional valuable
information!*

TACS IT Corner



Importance of weekly transmission of your full revision files

Remember that **you are the system of record** for the collection of your annual tax bills and other locality debt assigned to your office. As your collection partner, we want to ensure that our balances are correct and always in sync with your records. The process that we rely on for this information is through **weekly transmissions** of full revision files from your locality.

What is a full revision file? A file that is generated from your locality software containing all of the delinquent tax billing records for the specific tax types that you are referring to TACS to pursue various collection actions on your behalf.

How is this file generated? Each locality's software will obviously have its unique method for generating these files. However, most have the ability to put an identifying flag on the account or assign a special condition code to the delinquent bills. By flagging or assigning the special condition code to the specific tax bills that you are referring to TACS, the system allows you to generate a report file containing the data for only these specific accounts to be uploaded into our collections system.

How should the file be named and saved? To help our IT team identify what specific data is contained in your files, we ask that you name each file generated with a unique naming designation. Best practices include identifying the account type (such as PP, RE, UT, etc.) and adding the current date of the file. *It is very important to **notify us prior** to uploading your file if it contains any new tax type debt or other debt types because we need to program for this information in order for the bills to load onto an account properly. Additionally, notify us if you have **added or removed tax years** from your file or the file **contains a large volume** of transactions as this impacts the uploading time. Simply send us a message through your client portal site.*

How and when is the data contained within your revision file uploaded to TACS's collection system?

For each client, we have created a secure client portal with restricted login access based on credentials you have provided TACS. On this secure TACS client portal you will save your generated file to the folder labeled Account Files for TACS under the quick links section. Every 30 minutes during business hours we will do a sweep of these files and process them for loading the data into our collections system. If you have questions regarding this process, there is a user guide document along with a step-by-step tutorial video link to watch on your portal under the documentation section.

TACS Client Portal

This fall we completed the roll out of an upgraded secure client portal platform for all our clients. A custom portal was uniquely created for each locality providing the ability to communicate with TACS and store all your electronic files in one place. We hope you have found this new tool useful and have begun utilizing it for the many functionalities it offers.

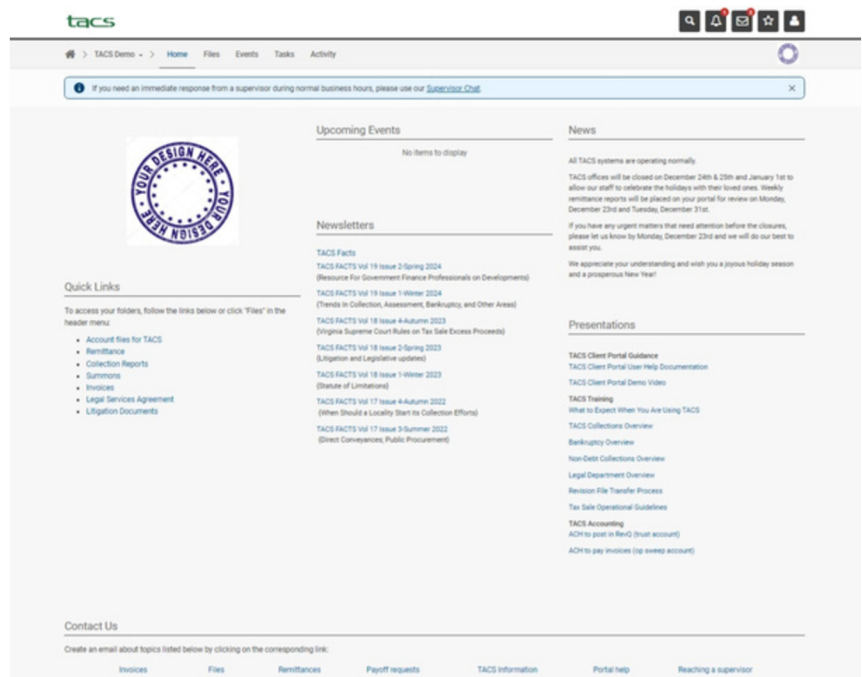
In case you have not yet logged into your site, *you will need to do so right away*. We will be deactivating all unused logins within the next 90 days. This is very important because your client portal is now how you transfer your data files to TACS as well as retrieve your weekly remittance reports, collections reports, and litigation documents. Our team will also be posting important communications to your office and events on your calendar through the site.

This picture depicts the layout of your home page. If you have not had the opportunity to explore, here are a few of the important functionalities.

Quick Link Folders

As mentioned above, your client portal is where you now retrieve your important documents. Most importantly, this is also where you upload your data files for TACS. Simply click on the links that will direct you to each folder.

The Account files for TACS folder is where you upload your revision data files. Remember that we sweep this folder every 30 minutes during business hours and that once we retrieve it, you will no longer see this file in the folder. That is your indication that we are processing the file.



Contacting TACS

- On the very top of your portal home page, there is a quick link to our supervisor chat. Utilize this tool for an immediate response from our team of collection supervisors for assistance with your accounts.
- The email symbol icon located within the top banner of your site provides the ability to generate communication to us that will stay visible on your portal. This method of communicating with TACS acts as a micro blog in which we will receive your communication and can respond directly within your portal allowing all individuals with access to see the communication entries.
- Lastly, the bottom of your portal home page contains quick links that will automatically generate an email to our specific departments relating to your questions.

If you have any questions about your portal or need assistance, IT has created a helpful document along with a tutorial video that you can utilize. Both are posted under the TACS Client Portal Guidance header or please send us a message through the portal blog or via the quick link **Portal Help** under the Contact Us section.

*Thank you for reading!
Happy Holidays*