

**KKAG Act 32 Checklist — 08/01/11**

*Note:* Deadline for completion is 12/31/11 except where otherwise indicated

1. Transition plan (including taxpayer/employer outreach program-7/01/11 deadline)
2. New tax enactments (12/01/11 deadline, *but start yesterday!*)
3. TCC Taxpayer Interest and Penalty Abatement Policy
4. TCC Tax Collector Interest Payment/Claim Policy
5. TCC Tax Appeal Board Regulations
6. TCC Earned Income Tax Regulations
7. Department of Revenue Information Exchange Agreement
8. TCC Unidentified Funds Policy
9. Tax Collection Agreement implementation steps, including among others:
  - Create annual calendar/checklist of various deadlines
  - TCC steps for collection LST/tax other than ELT
  - New tax enactment copies to Tax Collector
  - Tax Collector financial statement/CPA selection steps
  - Tax Collector bond/insurance certificate delivery/verify proper form
  - TCC approve Tax Collector Act 192 delinquent collection fee list
  - TCC approve Tax Collector financial institution
  - For more detail, see — **ACT 32 TAX COLLECTION AGREEMENT STARTUP STEPS: KKAG Checklist of TCC/Tax Collector Steps Under Act 32 TCA**

**Policies that should already be in place:**

1. TCC Deposit and Investment Policy
2. TCC Tax Records Policy for Tax Collector
3. TCC General Records Policy

**Future annual requirements:**

1. ***Within 30 days*** — TCC file with DCED notice of any new officers within 30 days of election
  2. ***May 1*** — TCC delegate must file Ethics Act Statement of Financial Interests with TCC
  3. ***July 1*** — Where weighted voting is used, TCC recalculate weighted vote
  4. ***September 1*** — TCC or Collector deadline to file tax collector financial statement/auditor report for prior calendar year with taxing authorities and DCED
  5. ***By December 31*** —
    - TCC adopt next year budget (if applicable, advise collector of % deduction)
    - TCC recalculate next year taxing authority expense shares
    - School district and municipality annual appointment of TCC delegates
    - TCC annual organization meeting, including election of officers (and written notice to DCED within 30 days of officers elected)
    - TCC advertise next year meeting schedule
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