

Assessor Officeholder Change

Performance Audit



November 2021

www.claycountymo.gov/departments/auditor

Victor Hurlbert, CGAP

Clay County, Missouri Auditor

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I. Introduction and Audit Plan Scope

Revised Statute of Missouri (RSMo) 50.030, as well as 50.160 per the Clay County Constitution Section 4.02, authorizes the County Auditor to audit elected offices upon the retirement or change of an officeholder. In addition, RSMo 50.161 as again under Section 4.02 of the Clay County Constitution, permits the County Auditor to audit all areas of accounts receivable throughout the County. The County Constitution in Section 4.01 names the four non-Commission elected offices as the Assessor, Auditor, Prosecutor, and Sheriff. As such, with the election of a new Assessor in the 2020 elections of Tracy Baldwin, an audit of the Assessor's office is necessary.

Mr. Baldwin succeeded Cathy Rinehart, who first won election to the four-year term in 1996 and took the place of Shirley Quick. Ms. Rinehart then went on to five consecutive reelections in 2000, 2004, 2008, 2012, and 2016. She opted not to seek reelection for Assessor in 2020. Her twenty-four years and six terms in office made her at the time the previously longest serving elected official for the County, until of course her recent retirement. With RSMo 53.010 and the County Constitution Section 4.04, the Assessor officially takes office on the first business day of September following the preceding November general election. This lag in time aligns with the calendar year tax collection season with property tax levies set in the fall after final equalized assessments during the summer.

While a State Audit petitioned by Clay County citizens began in 2018 and continues to this day, no standalone report on the Assessor came out yet for release. As such, a more robust type and scope of audit called a Performance Audit seems appropriate. Given the timeline of Ms. Rinehart's public service, too, this level of auditing finds merit. According to Generally Accepted Government Auditing Standards (GAGAS), a Performance Audit requires appropriate and sufficient evidence behind any recommendation to the auditee. Such evidence includes the condition, criteria, cause, and effect for any finding. Moreover, each recommendation must include an opportunity for the auditee to respond.

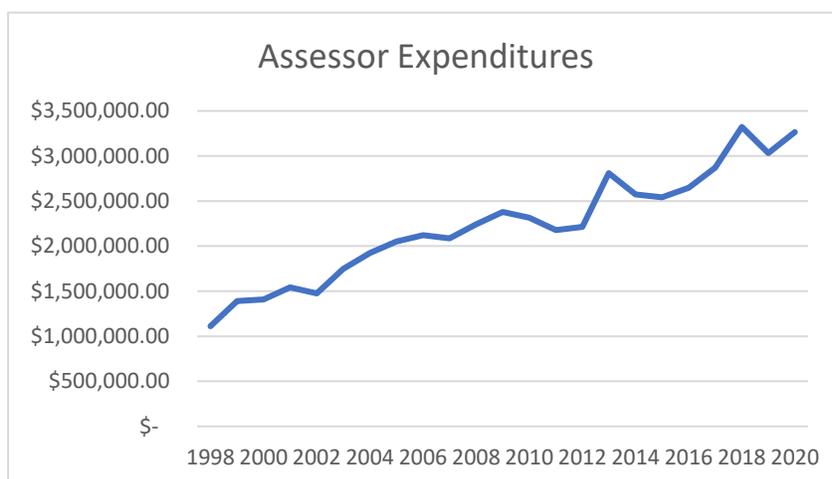
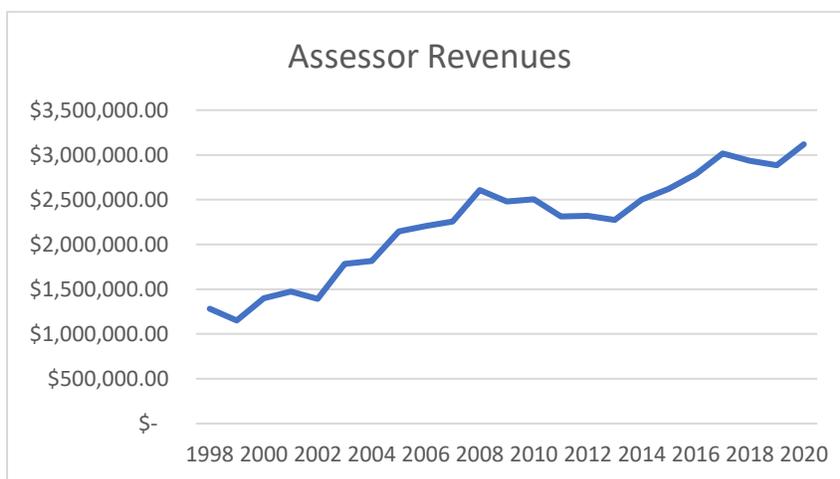
The audit plan for this audit entails, first, an inventory of capital assets in the possession of the Assessor's office upon the transition to a new officeholder. The Auditor's office maintains the County's official capital asset listing per RSMo 55.030 and 55.160 by extension of County Constitution Section 4.02. Also, as described above, the audit covers the accounts receivable function for the Assessor from primarily map sales. So, second, we will check prices charged to requestors of Assessor maps as well as cash handling procedures. Third, we address quarterly reimbursement requests from the Missouri State Tax Commission (STC). Finally, fourth, due to a unique request from the new Assessor, this audit delves into the financial impact and efficacy of reducing the County's commercial real estate surtax.

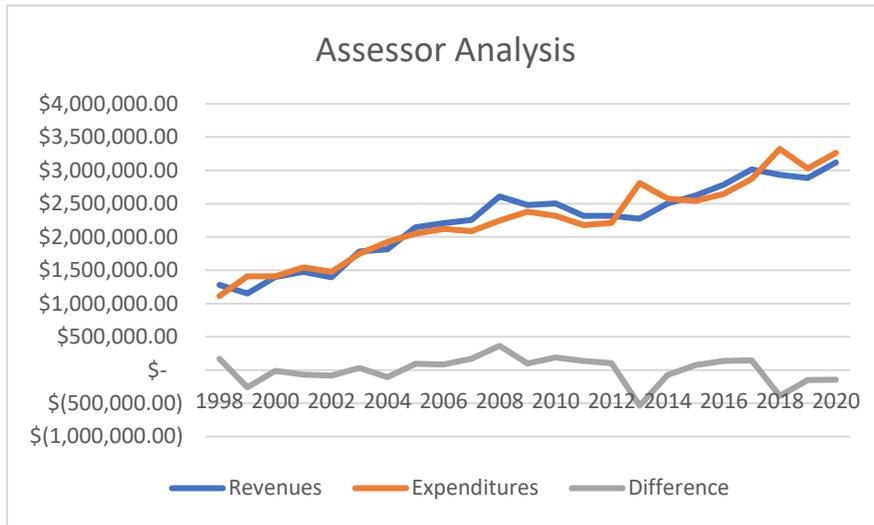
II. Statistical Background

The Assessor's office currently employs some thirty-six staff members, including the elected Assessor. Payroll costs constitute the majority of the separate Assessment Fund 285 costs—approximately 80%-83% (\$3.4-\$3.5 million) of the 2021 Budget and 2022 Proposed Budget (\$4.2-\$4.3 million). Beyond payroll, other significant expenditures include software system maintenance as well as postage for annual assessment paperwork.

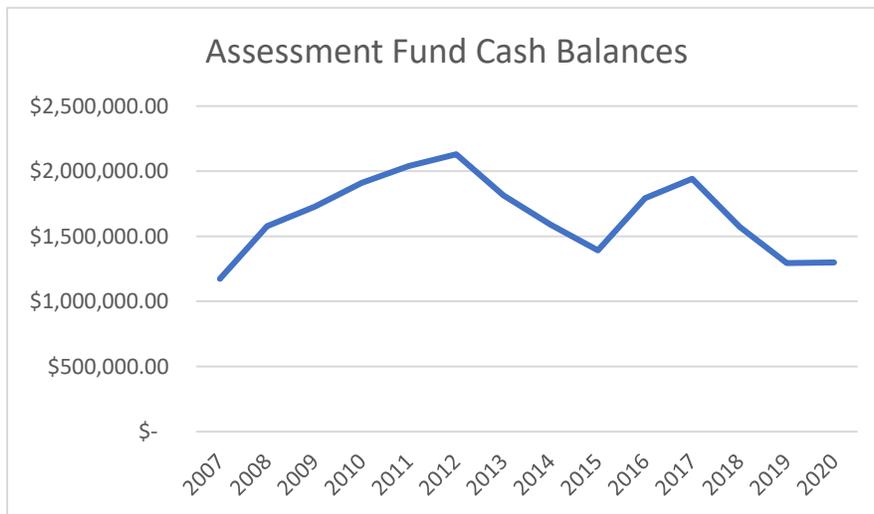
Conversely, on the other side of the ledger, major sources of revenue include funding from the Missouri's STC. RSMo 137.750 outlines a per parcel reimbursement rate starting at \$3 up to various caps. Clay County, per the Assessor's office, presently keeps about ~97,000 property parcels on the tax rolls (both personal and real estate combined). The Assessor's office also receives statutory (RSMo 137.720) commissions from property tax collections at a range of one-half of a percent and an additional one-eighth of a percent, up to \$125,000, for 0.625% total. Agreements with cities for collection of their property taxes by the County further lay out this commission rate. For new construction and occupancy, that commission decreases to one-tenth of a percent (RSMo 137.082). The commissions represent most of the Assessment Fund revenue, at 88% in 2020. Map sales make up a relatively small or immaterial proportion of Assessor revenue.

The following graphs depict the financial status and trends for the Assessment Fund over Ms. Rinehart's full tenure (1998-2020):



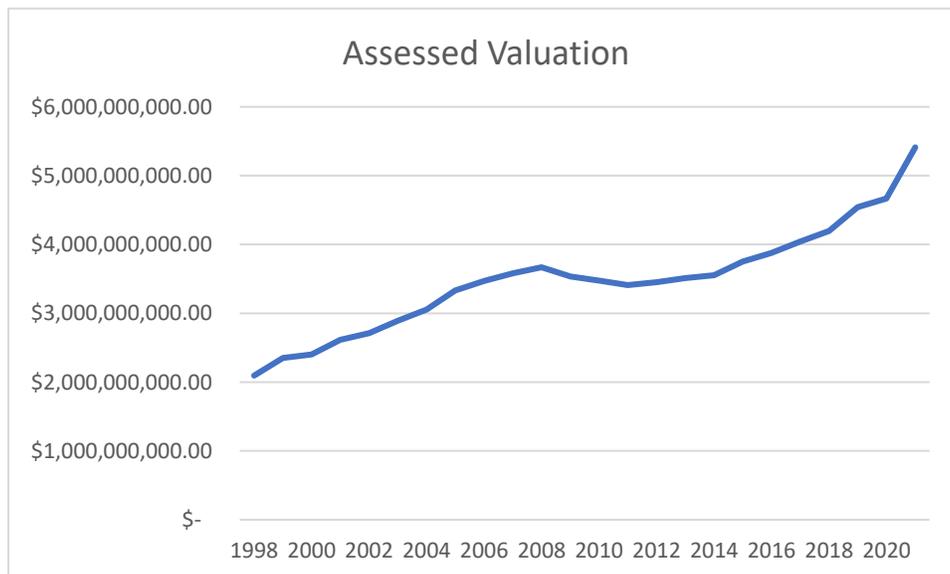


*We note these data reflect cash basis accounting.



*Of note, cash balances in the accounting system only go back to 2007.

We also offer the history of Countywide assessed valuation statistics in this same timeframe (1998-2021 assessment years)—a 158.4% increase overall that only decreased amid the Great Recession for housing:



III. Audit

- **Capital Assets Inventory**

As of 12/31/2020, the Assessor's office owned 153 assets valued originally at \$2,234,064.16 in total—this comprises 1.2% of all County asset value. Under RSMo 55.030 and 55.160, Missouri counties capitalize items of \$1,000 or more. Clay County Ordinance 37.102 also enables the Auditor to track computer related equipment items of \$500 or more. Most of Assessor capital value comes from software systems at \$1,704,944.68—or 76.3%.

From this list, we selected a statistically randomized sample of 15 items, or 10% of all Assessor capital. We requested to conduct a physical inventory of those assets and to make them available for our inspection. We received a response indicating that only 5 items could be made available and are known to still be in service, or 1/3 and 33% of the sample. This caused some questions as to what possibly happened to the other 10 pieces of equipment or 2/3.

Upon further inquiry, we learned that the Assessor's office believed those 10 items to have been previously sent to the Information Technology (IT) department for disposal, but lacked any supporting documentation for proof; the reason they were sent to IT being that the 10 assets consisted of mostly all computers (7), except for 1 payroll time clock and 2 document scanners. We further discovered that the Assessor's office tracks the County's property insurance schedule, which doesn't always meet the aforementioned threshold for capital values, to determine which assets are still in use and which are vacant or spare items not in service.

When we cross-checked that list, we found 7 items we were informed had been sent to IT. By process of elimination this means really only 3 items or 20% of the sample remain potentially unaccounted—with an original cost of \$6,231.37 total. After asking IT, too, they indicated a server on both the Auditor and Assessor/property schedule lists had in fact been disposed of through an electronic recycling company.

The issue of concern with the unaccounted 3 items, and 4 taking into consideration the electronically recycled server, involves the official surplus process for all County assets. County Ordinance Chapter 37, Article VII describes how all items for surplus must go to the Facilities department first. Then, when Facilities is ready for a mass auction or disposal, the surplus gets inventoried by the Auditor in order to remove them from the official County capital asset list. Once inventoried, the Commission approves the final list. Since those 4 items remain on the Auditor's list, we have sufficient evidence to conclude the County surplus process was not followed. Proper inventories are important for tracking assets purchased with tax dollars.

Recommendation: Ensure all items up for surplus are sent to Facilities first. IT can be informed at the same time if an electronic item. Maintain copies of signed and completed “Surplus Inventory” forms for Assessor records as proof of sending to surplus.

Auditee Response: *We agree completely with the recommendations for the capital asset inventory.*

The assessment department will scan and store electronically all county surplus forms for 2021 and beyond. The assessment department did previously fill out and sign all surplus forms and did keep paper files for several years.

In the past, the assessment department had been informed by the facilities department not to send electronic equipment for surplus but to have the IT department come and pick up all electronic. We will send the equipment to facilities.

- **Accounts Receivable from Map Sales**

On September 27, 2021, the Auditor’s office conducted a surprise or unannounced accounts receivable and cash handling check for Assessor map sales. We focused on the relevant retail sales revenue account line with 11 transactions up to that date. Some 4 transactions lacked electronically attached support from the Treasurer of Assessor receipt copies. The Assessor’s office provided that documentation with receipt copies upon request. Still, three receipt copies lacked invoices. Further, we gathered enough evidence to conclude 4 transactions charged prices that could not be tied back to any official fee schedule. Those were 3 transactions of \$100 for a certified assessment roll and 1 transaction of 19 “PRCs” for a total of \$9.50, or \$0.50 each.

After greater questions regarding the fee schedule, we learned that the Assessor’s office maintains its own fee schedule apart from that officially approved by the Commission—last done with 2018-Ordinance (ORD)-24 on November 19, 2018. When we compared the two schedules, we found 21 prices where only 10 or 47.6% matched while 11 or 52.4% did not. All mismatches charge less than as approved by the Commission—except the parcel lines, per record of \$0.02 on the Assessor schedule versus \$0.015 on the Commission-approved schedule. That is depicted here, where green matches and red does not:

Full County Digital Data Set.		2018-ORD-24
Parcel Lines, per record	0.02	0.015
Address Locator (based on Address Point Data)	550	550
Address Locator (based on Street Center Line)	350	350
Address Point Data	1200	1200
Cemeteries	10	20
Centerline— Street (with Address Range)	900	900
Centerline— Street (without Address Range)	600	600
Centerline— Major Highways***	50	50
County Boundaries	5	5
Hydrology	200	200
Planimetric (Building Footprint)	300	300
Point of Interest— per Layer	10	50
Point of Interest— all Layers	100	300
Section	20	50
Township/Range	10	20
Subdivision	200	200
Taxing Districts— Composite Layer containing Tax Code	50	150
Taxing Districts— City Boundaries	10	50
Taxing Districts— School Boundaries	10	50
Taxing Districts— Water Districts	10	50
Taxing Districts— Other Boundaries (Ambulance, Fire, Hospital, Road, Misc.)	10	50

In addition, the Assessor fee schedule does not show 4 prices that appear on 2018-ORD-24. However, the Assessor internal schedule contains 35 prices not on 2018-ORD-24, more than even the total of its 21 items.

We also discovered 3 transactions for map sales, which include Sunshine Requests, incorrectly deposited by the Treasurer into a miscellaneous revenue account line instead of the retail sales line. The Assessor's office correctly instructed to deposit in the appropriate retail sales line on the supporting documentation. Yet all three charged for the \$100 assessment rolls not listed on the fee schedules.

Further, we came across some 7 skips in Assessor receipt sequential numbering. Those all originated with the Geographic Information System (GIS) department of the Assessor's office collocated with County IT and Planning & Zoning. The explanation given was that multiple employees filled out the receipts and sometimes skipped unused receipts. Sequential receipting is crucial to document all transactions.

Other areas of concern included: no dual signature of receipts, no formal manual on cash handling, no procedure to ensure timely deposits, and an uneven change/petty cash amount. For timely deposits, most of the issue centered with GIS. A tested deposit in February, for example, revealed transactions held since November the prior year. A later deposit in August of 2021 highlighted transactions as far back as March or roughly half a year. This means cash and checks, the Assessor does not take payment by credit card, sat idle all that time. Checks can bounce if not timely deposited and interest can't accrue unless in the bank.

As to the change drawer, we asked how much each register contained in order to make any change for cash transactions. We were told \$27.60 in the administration building, but counted only \$27.00. For GIS, that figure is \$32.00. Neither of these amounts is in the accounting system as on the books, which means they came from revenues yet to be deposited.

Recommendation: Work with the Auditor's office to submit a correct and updated fee schedule to the new Commission for approval. Only charge prices explicitly on that list. Make sure to not skip receipt sequences. Establish a formal, written cash handling procedure manual including a second person's review of receipt slips and deposits to the Treasurer's office. Such a step establishes internal controls over proper cash handling of customer funds. Also put in that manual a defined timeline for depositing funds with the Treasurer—we recommend not holding cash and checks for more than a month at most. Lastly, set an even cash drawer amount, if needed and desired, by making out a purchase order. Inform the Auditor of that amount, perhaps \$50 total, so it can be accounted on the general ledger. Do not use revenues to make change.

Auditee Response: *We agree with the recommendations from the auditor. However, referring to the 3 \$100 fee charges, this was for a specific data request, in which the assessment department attorney will determine the data request cost.*

Auditor Comment: There were 3 assessment roll charges in the map sales revenue account line and 4 more in the miscellaneous revenue line, but 3 transactions there. So 7 total. All were \$100 each and not Sunshine Requests for records. The Sunshine Requests vary based on labor and materials. We confirmed the assessment rolls were not Sunshine data requests.

- **Quarterly STC Reimbursement Requests**

The Missouri STC uses a form for County Assessors to complete quarterly for requesting reimbursement of their qualified expenses, up to caps set in statute based on per parcel rates (\$3.15 per parcel at last check). Given these limits, the Clay County Assessor's office typically receives its maximum reimbursement in the State's first fiscal quarter (paid during 7/1 through 9/30), but for the County's calendar year 2Q costs (4/1 through 6/30). Such expenses include payroll, office supplies, and computer related costs. The form has a signature block for the "Accounting Officer / County Clerk". Under RSMo 50.530.1, Accounting Officer implies County Auditor in 1st and 2nd class counties—Clay is a 1st class county. For 3rd and 4th class counties, the County Clerk fills this role.

The current Auditor became aware before this audit that the County Clerk signs this field and reviews the reimbursement requests. This office made known the desire to perform the logical auditing of these requests instead of the Clerk. When this audit kicked off, we reiterated that request. As a result, the Assessor's office accordingly provided the Auditor a chance to review their request for the 3Q (7/1/2021 – 9/30/2021) before submission, potentially paid in the State's 2Q (10/1/2021 – 12/31/2021).

While the Assessor's office already exhausted their reimbursement due back to them, \$304,384.50 received on 8/11/2021, our first review brought up some discrepancies. The largest component of the request, payroll, had no issues and matched the accounting system's records. For "expense and equipment", we found an insignificant over reporting of \$165.62 than actually spent. This resulted from typographical errors and travel activity that occurred in October—the next quarter. For mileage reimbursement, we similarly identified another \$1,200.64 in October mileage that should've been excluded from the request. Eligible costs by accounting principles should be incurred within the reporting timeframe.

Overall, too, several transactions were either paid in October outside of the reporting quarter or had not been paid yet at the time of the reimbursement request. The cash basis accounting system therefore won't pick up transactions paid after the reporting period and of course won't if not even paid at all by the date of reviewing. RSMo 137.750 permits delayed reporting, but doesn't allow future dated reporting; meaning it'd be prudent to wait and fully confirm transactions as truly paid. In one instance, an invoice submitted as support claimed \$94.62 of expense, but after returned items only \$65.65 was really paid.

Recommendation: The Auditor's office appreciates the recent cooperation on reviewing STC reimbursement requests and wishes for that to continue. Possible improvements involve only reporting actual payments in the quarter based on Treasurer check/wire date. Incurred costs from future quarters outside the reporting period need to be left off current quarter reimbursement requests.

Auditee Response: *We very much agree with the auditor recommendations for the STC quarterly reimbursement report. Previously the assessment department did reconcile with the EDEN accounting system and the quarterly STC report.*

- **Surtax Options**

In 1985, Missouri voters amended the State Constitution, Article X, Section 6, to exempt business inventories from property tax. In its place, counties at the time calculated a levy on all commercial real estate sufficient to replace the lost revenue. Clay County’s levy came out at \$1.59 per \$100 assessed valuation. This represents the 3rd highest surtax levy in the state out of 114 counties—only St. Louis County (\$1.70) and St. Louis City (a county as well as independent city, \$1.64) exceed Clay.¹

Unlike other portions of Article X, commonly referred to as the “Hancock Amendment,” however, the surtax levy never changes. Local jurisdictions must annually “roll back” other property tax levies when assessed valuations grow—in order to not receive a windfall of tax revenues greater than inflation. Tax increases also require voter approval. For comparison, Clay County’s 2021 general property tax levy is at \$0.0338 per \$100 assessed value, down from a cap of \$0.35.

Given the economic disincentive for businesses to consider moving to Clay County as a result of this surtax, the new Assessor finds interest in exploring options for its reduction. New construction caused by a lowered surtax could then offset any loss of revenue for local governments. Moreover, tax abatement programs conceivably lose some justification with a more competitive commercial surtax.

To help evaluate the County’s options, this audit performed an analysis of varying impacts from a cut in surtax—which per the Missouri Constitution can only be accomplished by a vote of the people and not local governing bodies. The following chart depicts our findings:

Surtax Levy	Countywide Revenue	% Financial Impact	\$ Financial Impact	% of AV to Offset
\$ 1.59	\$ 17,799,176.27	0.00%	\$ -	0.00%
\$ 1.50	\$ 16,791,675.73	-5.66%	\$ (1,007,500.54)	5.43%
\$ 1.25	\$ 13,993,063.11	-21.38%	\$ (3,806,113.16)	20.53%
\$ 1.00	\$ 11,194,450.48	-37.11%	\$ (6,604,725.79)	35.63%
\$ 0.75	\$ 8,395,837.86	-52.83%	\$ (9,403,338.41)	50.72%
\$ 0.50	\$ 5,597,225.24	-68.55%	\$ (12,201,951.03)	65.82%
\$ 0.25	\$ 2,798,612.62	-84.28%	\$ (15,000,563.65)	80.91%
\$ -	\$ -	-100.00%	\$ (17,799,176.27)	96.01%

By way of explanation, “Countywide Revenue” reflects all taxing jurisdictions and their total revenue from the current surtax. The “Financial Impact”, both as a percentage and dollar figure, then correspondingly shows the reduction with every increment of lowered surtax. The “% of AV to Offset” indicates how much of new construction as a percentage of existing commercial real estate would have to be generated in order to make up for that reduction in revenue. So, for example, lowering the surtax to \$1.00 of \$100 in AV computes to a 37.11% decrease in surtax revenue for Clay County governments or \$6.6 million. New commercial real estate would need to increase 35.63% to make up the difference.

Of note, this audit did not take into consideration the multifaceted impact of new businesses and workers plausibly locating to Clay County—such as new residential real estate and personal property. In addition, it is worth pointing out that the proportional financial impact

¹ <https://showmeinstitute.org/blog/taxes/large-counties-should-reduce-their-commercial-property-tax-surcharges/>

to each taxing jurisdiction varies widely on account of the static 1985 assessed valuation figures used to determine exempted revenue at that point in time.

Finally, some context for how reasonable it is for new commercial real estate to increase at these rates is helpful. Back to 2019, with odd years as reassessment years, we present new construction AV as a percentage of total commercial real estate:

Year	Commercial AV	Commercial New Construction	%
2021	\$ 1,163,745,500.00	\$ 56,700,660.00	4.9%
2020	\$ 934,072,340.00	\$ 19,124,170.00	2.0%
2019	\$ 924,187,990.00	\$ 24,828,810.00	2.7%

This provides an idea of how many years it could take to recapture the revenue. Yet, if more businesses relocate due to a lower surtax, that timeframe could certainly be shortened. After that, of course, beyond breaking even taxing jurisdictions then potentially come out ahead.

Recommendation: Each \$0.25 reduction in the surtax levy causes an approximate 15.7% or ~\$2.8 million drop in existing surtax revenue for all Clay County taxing jurisdictions. Likewise, new commercial real estate construction has to increase about 15.1% for every quarter reduction in surtax so as to replace that lost revenue. Recent trends suggest at least 5 years to recover that revenue, at a 3.2% average, but the incentive for business relocation could shorten that timeframe.

Auditee Response:

IV. Overall Rating for this Audit



Victor Hurlbert, CGAP

Clay County, Missouri Auditor

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www.claycountymo.gov/departments/auditor

ORDINANCE
OF THE CLAY COUNTY COMMISSION
CLAY COUNTY, MISSOURI

2018-ORD-24

APPROVE AMENDED FIVE-YEAR FEE SCHEDULE
FINANCE & ADMINISTRATIVE SERVICES

NOW THEREFORE BE IT ORDAINED BY THE COUNTY COMMISSION OF CLAY COUNTY, MISSOURI THAT, the Clay County Assessor's Fee Schedule, which is attached hereto and incorporated herein, is hereby adopted and confirmed by Clay County, Missouri. The proposed five-year fee schedule set forth herein shall amend all other Ordinances or Resolutions pertaining to this five-year fee schedule issued prior to the date of this Order. The fee schedule may and shall be amended, supplemented or modified as necessary. Any Commissioner voting in the majority of this ordinance is authorized to sign any documents to facilitate this order.

ADOPTED BY THE COUNTY COMMISSION OF CLAY COUNTY, MISSOURI, THIS 19th DAY OF NOVEMBER, 2018.

APPROVED AS TO FORM AND LEGALITY:

Lowell Kemmer
COUNTY COUNSELOR

ATTEST:

[Signature]
COUNTY CLERK

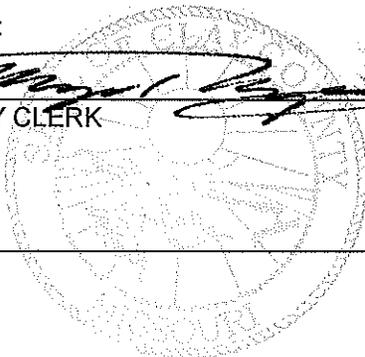
BY: _____

VOTED NO

PRESIDING COMMISSIONER

[Signature]
WESTERN COMMISSIONER

[Signature]
EASTERN COMMISSIONER





REQUEST FOR OFFICIAL ACTION

Rev 6/15/2017

Date: 11/7/18 Department/Office: Assessor

Background: The Assessor's Office reviewed and prepared the attached five year schedule in which proposed changes are highlighted in yellow. The County Commission each year may and shall approve, amend, supplement, and modify the attached fee schedule as necessary. This ordinance would amend 2016-ORD-01 and all other ordinances or resolutions pertaining to this fee schedule prior to the date of this order.

Action needed: Approve the attached fee schedule.

Immediate Action Required: No Yes If Yes, reason?

Budgeted/Funds available in:

Fund Name	#	Dept. Name	#	Acct Name	#	\$
Budgeted Amount		Contract Amount				

Contract needed: Yes No County Counsel Legal Review: Yes No

Contract attached: Yes No

Distribute Original Contracts/Official Copies To: Purchasing, Assessor

Leslie DeGroot
Requestor

Commission Action:

RES ORD # 2018-ORD-24 CONSENT REGULAR

Work Session Date Assigned: 11/19/2018 Business Session Date Assigned: 11/19/2018

County Administrator Action:

Official Action:

ELECTRONIC SUBMISSIONS TO AGENDA@CLAYCOUNTYMO.GOV ARE ACCEPTED AT ANY TIME, HOWEVER IN THE EVENT COMMISSION ACTION IS REQUIRED, THIS DOCUMENT ALONG WITH ALL SUPPORTING DOCUMENTS MUST BE RECEIVED BY 8:00AM FRIDAY PRIOR TO THE NEXT BUSINESS SESSION.

COUNTY ASSESSOR OFFICE FEES

Full County Data, Geospatial Data Layers *

Current	Proposed	Proposed	Proposed	Proposed	Proposed
2018	2019	2020	2021	2022	2023
Parcel Line**	\$ 0.015	\$ 0.015	\$ 0.015	\$ 0.015	\$ 0.015
Parcel Line w/o real estate attribute**	\$ 0.025	\$ 0.025	\$ 0.025	\$ 0.025	\$ 0.025
Parcels w/ real estate attribute**	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04
Address Locator (based on Address Point Data)	\$ 550.00	\$ 550.00	\$ 550.00	\$ 550.00	\$ 550.00
Address Locator (based on Street Center Line)	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00
Address Point Data	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Cemeteries	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Centerline - Street (with Address Range)	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00
Centerline - Street (without Address Range)	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
Centerline - Major Highways***	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
County Boundaries	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Hydrology	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
Parks	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Planimetric (Building Footprint)	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
Point of Interest - per Layer	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Point of Interest - all Layers***	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
Section	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Township/Range	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Subdivision	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
Railroad Tracks	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Taxing Districts - Composite Layer containing Tax Code	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
Taxing Districts - City Boundaries	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Taxing Districts - School Boundaries	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Taxing Districts - Water Districts	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Taxing Districts - Other Boundaries (Ambulance, Fire, Hospital, Road Districts, Misc.)	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00

* : ESRI Shape and Geodatabase (.SHP/.MDB) files. A surcharge of \$20 for AutoCAD format applies. Customer to indicate prior to order whether real estate attributes are required.

** : Prices per parcel. Minimum Charge: \$25 per section.

***. Major Highway Layer including County Route, Interstate, State Route, and U.S. Route.

****. POI Layer including Airport, City Hall, Fire Station, Golf, Hospital, Mobile Home Park, Police Station, Public Schools, Towers, Trails etc.

Prices apply to non-governmental users. Custom Maps are quoted on a case-by-case basis.