

COMBINED SUB AND MISSED PROPERTY ROLL ABSTRACT
AND A2B CHECKLIST

The combined abstract and A2B for the Sub and Missed Property Roll (PMB005, PMB006, and PMB106) should be sent to the State Tax Commission, C/O Gary Houde **on or before the first Monday of March**. (Separate abstracts for each roll are not required.)

NOTE: It is important that this checklist has been completed and sent into the State Tax Commission **prior to** running the March Startup Checklist.

Do **not** send an Abstract on the Occupancy Roll to the Tax Commission. Make sure that you do **not** include the occupancy property types with your limits when you run this Abstract. (Some counties do like to run a separate Abstract on the occupancies to keep for county use. You do not need to send it to the State.)

1. **MSB009 – Recalculate HO Exemption Amounts**

Run this program to make sure that any homeowner exemption has been apportioned correctly between related parcels. It will apportion the exemption between all eligible categories (if they have a HO market) and between related parcels. It will also make sure the parcel has been capped at \$83,920.

2. **PMB025 – Edit Exemptions and Specials**

Edit exemption data on the same limits you will use for this Abstract. Clean up any problems before continuing with the checklist.

3. **PMB030 – Edit Urban Renewal**

Clean up any subsequent or missed property parcels that appear on this report before continuing.

4. Preparation for Abstract Balancing

A. **PMB012 – Hardship/CB/HO/Specials List**

Sub and missed roll homeowners, hardship and special values. Run on sub and missed property rolls to balance exemptions with the Abstract. Select “Summary of all”.

B. **PMB002 – Category Recap**

Sub and Missed Roll Market Value. Run on sub and missed property roll parcels for balancing market value with the Abstract.

C. **PMB005 - Abstract**

Run the combined Abstract on Sub and Missed Property Roll Parcels.

D. Balancing the Combined Sub & Missed Roll Abstract

PMB005	Full Market Value
-Pollution Value (T)	
-Speculative Value (R)	

=PMB002	Total Market Value
PMB012	Homeowner Exemption
=PMB005	Homeowner (H)
PMB012	Casualty Loss
=PMB005	Casualty Loss (CL)

These values can be checked in total or by category.

E. **PMB006 - A2B** (Taxing District Market Values)

1. Market spread to taxing districts (Select the A2B report.)
Run this report on the sub and missed property roll limits (include the XX parcels that apply to the sub and missed property rolls.)

= Net Market Value to be used on column 2 of the A2B

2. Homeowner Value

To arrive at the correct homeowner value for column 3 on the A2B (HOMEOWNERS EXEMPTION), use the following formula:

PMB006 Sub Roll & Missed Property

= Value to be used on column 3 of the A2B (HOMEOWNERS EXEMPTION)

5. SEND THE SIGNED ABSTRACTS (PMB005s) and A2B (PMB006) REPORTS TO:

Gary Houde
Property Appraisal Bureau
State Tax Commission
P.O. Box 36
Boise ID 83722-0320

Make sure you keep copies for yourself and give copies to the Clerk and Treasurer.

6. **Abstract Download Files:** Gary Houde has requested that you send the 5 files generated by PMB005 and the 1 file from the PMB006 to him. This will assist him in the verification process of the levies and eliminate the hand entry of all of the data. Please refer to the “**Download Abstract/A2 Files**” instructions to complete this task.

<http://tax.idaho.gov/search-formspublications.cfm?ch=tech&t=pt>

7. **Bunderson Reports (PMB032)**

Please run PMB032 to create the Subroll Bunderson Reports needed by Alan Dornfest. Alan uses this information to respond to legislative requests. You will need to download and e-mail the resulting data. Use the “**Property Identification Report (PMB032)**” instructions on our website under Technical Tips/Downloads.

<http://tax.idaho.gov/search-formspublications.cfm?ch=tech&t=pt>