

ABSTRACT CHECKLIST

We had 1 small program update for this checklist (PMB005). We installed it for you on 7/6/18. (We were asked to remove the notary requirement on the signature page.) You may proceed with this checklist once your Board of Equalization (BOE) has concluded their business and has adjourned.

If parcel updates have been necessary since assessment time, those changes should have been made directly in Parcel Master.

The abstract reports are due to the Tax Commission by the **FOURTH MONDAY OF JULY**.

1. **TXB002 - Edit Code Area File and Parcel Master**

Make any changes necessary for year **2018** before proceeding with this checklist.

2. **PMQ006 - List all active parcels with an expiration date during the current year**

If any parcels appear on this report, check the list carefully to be sure you want these active parcels to expire at this time. Any with a date LESS than the run date you would use for the PMB081 (like today's date), are the ones you need to take care of. Any expiring in 2019, you will want to leave and expire next year.

If parcels appear on PMQ006 that you want to expire now, you will need to complete steps 3 through 11. (If you only have a couple to expire, it would be easier to just carefully hand delete them using F23.) Call if you have any questions.

If you do not need to expire any parcels at this time, SKIP to step 12.

3. **PMB181 - Compare Effective and Expiration Dates**

This program compares "I" status effective dates with corresponding "A" status expiration dates, and lists them if they are different.

THESE PARCELS NEED TO BE INVESTIGATED AND FIXED BEFORE CONTINUING.

4. ****NOTE:** If TXB040 takes a long time to run in your county, you can instead run a **TXB020** for **EACH** year with outstanding taxes.

TXB040 A. Run a listing of tax due records in parcel number order.

OR Use the limits BLANK to 30 999, and put the report on HOLD.

TXB020 Answer **2017** for the **current tax year** and the "enter date interest valid" should be the same as the run date on your PMB081. **For the TXB040**, accept the default answers on the rest of the prompts except answer "N" to 'Print Legal Description'. For the **TXB020**, B, Detail, Full, N, Detail.

This report will be compared to the TXB040/TXB020 run after PMB081 (step 11A) to ensure no tax records were lost.

The Treasurer cannot post between steps 4A and 11A – if they do, it will keep you from balancing.

B. **PMB098** - This program cleans up subsystem files with no matching Parcel Master. ***REQUIRES DEDICATED UAD FILES***

C. **PMB318 – File Status Report**

This program gives a record count of the data files.

D. **PMQ010 – Edit for Bad Sheet Numbers.**

PMQ010SHT0: All Sheet Zeros **have to be cleaned up.** These can be fixed by opening the category screen (F8) in update mode. This will change the zero (blank) to a '1'. Rerun to verify that they have been cleaned up.

PMQ010RCCT: No matching Sheet #. Parcels that do not have a matching sheet in the RC Subsystem should be reviewed.

****Please call if anything prints on either of these edits.**

5. **TXB127 – Create Tax Cross Reference Records for “I” Status Parcels.**

You only need to run this program if you are running PMB081 (steps 3-11). You will need Treasurer’s security in order to run the program.

6. A. **PMB170 – HO Edit Before Rolling**

This edit will list any parcels that have a homeowner exemption amount but no HO record or if they are not related to a parcel with an HO record. These need to be cleaned up before continuing.

If you received and cleaned up PMB170 edits above: (if not go to 6B)

1) Run PMB101. This will reorganize the file to accept your changes.

2) Rerun PMB170 to make sure it is now clean.

B. **PMQ081 – List Inactive Parcels without a HO Record**

Keep this query in case you are out of balance after PMB081 (step 10C). It will list “I” status parcels that may not be picked up by the PMB012 “I” in the pre PMB081 balancing reports.

7. **PMB081 - Inactive Roll – NON - update**

Run with **No Update**

REQUIRES DEDICATED UAD FILES

It is very important to investigate the parcels that appear on this report. 'I' records with an effective date prior or equal to the run date keyed in will become an 'A'. 'A' records with an expiration date prior or equal to the run date will go to a 'T'.

If you are unsure about a particular parcel, use Parcel Master Inquiry to examine the parcel carefully.

'I' records that have an effective date greater than the run date and 'A' records with an expiration date greater than the run date will not be affected.

REFER TO THE DOCUMENTATION FOR PMB081 FOR PROGRAMS THAT NEED TO BE RUN AT THIS TIME (Step 1) AND USED TO BALANCE PARCEL MASTER LATER IN THE CHECKLIST. (The doc was sent with the release.)

Use _____ to 30 99999999 as your limits for each of these reports:

PMB002 on "A" and then again on "I"

PMB012 on "A" and then again on "I" (Summary of all)

PMB012 on "I" **HO only in Detail. (HOLD – use if out of balance)**

DO NOT make any changes in Parcel Master after the reports have been run until after PMB081 has been run in update.

An Excel spreadsheet was included with the Abstract email. Use this spreadsheet to enter your figures from the above reports to balance the PMB081. The spreadsheet will automatically calculate the totals for you once all figures have been entered. Or, you can still use the balance sheet on the last page of the PMB081 documentation.

8. **Backup UADFILE - REQUIRES DEDICATED UAD FILES**
Use the BACK menu and select the option to initialize and backup UADFILE. **DO NOT REUSE THIS TAPE UNTIL A COUPLE OF WEEKS AFTER YOU HAVE COMPLETED THIS CHECKLIST.** Label the tape with this step number.

9. **PMB078** – run this program to create a copy of the category file. **"Y" to replace.**

10 A. **PMB081 - Inactive Roll – UPDATE FILES REQUIRES DEDICATED UAD FILES** ****Remember to select Summary sheets if you would like to have them.**

If all previous steps are complete, run PMB081 in update using the same run date used in step 7.

B. **PMB101** – Reorganize Related Parcel File. Requires dedicated UAD files.

C. Refer to PMB081 documentation for the "after" balancing reports that need to be run. **Complete the "balance sheet" on the last page of the PMB081 documentation, or use the new spreadsheet sent with the Assessment Drive package.** Balance to the reports run in step 7:

Use _____ to 30 99999999 for your limits.

PMB002 on "A" and then again on "I"

PMB012 on "A" and then again on "I" (summary of all)

If you are out of balance, refer to the PMQ081 from step 6B. Also run the PMB170 (step 10D below) to see if any parcels appear and put you in balance.

If your specials do not balance, key in: RUNQRY SPQ081

This report will go to the systems printer on hold. The amounts should be the specials difference.

D. **PMB170** – HO Edit Before Rolling

This was run and should have been cleaned up in step 6A. Please rerun and verify that the report is still clean.

E. **PMQ010 – Edit for Bad Sheet Numbers.**

PMQ010SHT0: **Sheet Zero** - If this was clean in Step #4D and now it is not, please call TSB before continuing.

11. A. **Tax Due Listing**

TXB040
OR
TXB020

Run with the same responses used in Step 4A. (If you ran TXB020s instead of the TXB040, please do so again.) Be sure to put the report on HOLD. Compare with the TXB040/20 that was run before PMB081. Display the totals at the end of the report. **Tax, late charge, and cost should not have changed from the previous TXB040/20.** (Interest, and therefore total, may change if the reports were run on different days.) Once you have determined that they balance, you can delete both reports.

B. **PMB318 – File Status Report**

Compare this report with the one run in Step 4C. If there is a significant change call TSB at 1-800-334-7756.

12. **PMB025 – Exemptions Edit**

Edit Hardship, Homeowner, Casualty Loss, Remediated Land, and Circuit Breaker data on the same limits you used during Assessment Drive. (eg, LP, LR, MH, PP, RP, SC.) (Might be easier to run each edit separately.) Clean up any problems before continuing with this checklist.

13. **PMQ025 – Edit CB Land Values in Parcel Master**

If you receive the edit "CB Land Quantity less than 1 acre and CB Land Value is less than PM Land Value", research and correct if necessary.

PMQ045 – List IE Exemptions Greater than 5 Years

The Investment Exemption (IE) is a 5 year exemption. This will list any parcels still getting the exemption after 5 years. (Should not be!)

14. **PMQ040 – List Market Adjustment Values not Matching the Category File**

All parcels that appear on this edit **MUST** be cleaned up. If not, incorrect values could be used on your Abstract. (Parcel Master, F8 & F6.) Call if you have questions.

PMQ060 – Edit Category and Market Adjustment File

If a parcel lists on this edit with a positive amount, please go into Parcel Master and F8 and F6 to either add (hit enter) or update/remove the adjustment. ****If it lists as a negative amount, please call TSB. We will need to dial in and remove the record.**

PPQ035 – List Orphan PP Codes in Hardship File

All parcels that appear on this edit need to be cleaned up.

If the parcel had the PP exemption in 2017 on the category listed on the report but now the exemption is on a different category, or if the parcel is not getting the

exemption this year, please go into Parcel Master Entry/Update, into the category window (F8), then into the Market Adjustment (F6) and clear (field exit through) the category listed on the report.

If the parcel has been deleted (T status) but it still shows the market adjustment, call TSB. TSB will need to go into the market adjustment file and remove it.

Once these changes have been made, **please rerun PMQ040, PMQ060 and PPQ035** to verify that the reports are now clean.

15 **TXB612 – List Taxing Districts**

Verify your **2018** taxing districts. **If you have any new bonds that are in an Urban Renewal area (any that qualify under HB470), you will need to make sure the “Pay to UR” flag has been changed to “**N**”. If you are unsure, please contact your Clerk or Gary Houde at the STC. (If you do not have UR, you can leave the flag as a “Y” or change it to an “N” – does not matter since the code area is not flagged as being Urban Renewal.) Use this list when completing the PMB006 in step #18C.

IC 50-2908 (f) was amended in 2015 (HB0076) to add **school emergency funds to the list of those **NOT generating funds to urban renewal**. (So, see above if you have any of these funds. Change “Pay to UR flag” to “N”).

Look at the TXB612 – if you have any districts with a “**Status**” of **7**, you need to go into TXO010/Levy and pull up that district. Levy status 7 “Other” means that the levy only applies to certain categories. **Verify that the correct categories are listed**. (eg. make sure that categories 60, 61 & 62 have been removed and categories 50 and 51 have been added, if applicable.)

16. **PMB030 - Edit Urban Renewal**

Run this on all ALL property types (including occupancies). Clean up any parcels that appear on this edit before continuing with the checklist. **ALL EDITS MUST BE CLEANED UP.**

PMB073 – Compare Urban Renewal Base by Year. **Please review.**

The program defaults to the prior year (**2017**) for you. (You can go back further if you are interested.) The report will only show parcels with changes in UR base between the current base value and last year’s base value. Increases should be investigated.

“No History” implies that a split or combination occurred with that parcel. These should be reviewed to verify that the base was appropriately split or combined.

A negative difference means that the base lost value. This could be a valid situation. (Due to market value decrease or loss of improvements.) However, each parcel should be looked at to verify why the base changed. **Remember:** If you have 2 or more categories, the UR base can be adjusted between the categories to maintain the **total UR base** as long as you do not go over the net taxable value in PM for any of them. (Call if you have any questions on this.)

ALL large changes should be investigated. Possible positive changes would be an Ag parcel going to Resd or Comm land or an exempt parcel losing an exemption (including loss of HO) – all other increases would be suspect. **Call if you have questions.**

17. **PREPARATION FOR ABSTRACT BALANCING**

A. The following reports should be run and used to balance to the PMB005-Abstract (Step 17C). (Run on the same limits used for the Assessment Drive.) **Keep these reports to balance back to until after the A2B. Give a copy of both reports to the Treasurer, as they are used for balancing during Tax Drive. They will also be needed for the Utility Checklist in September.**

PMB002 - Category recap

Check to make sure there is no value on category 81.

PMB012 - Hardship/CB/HO/Specials List

Select "Summary of all".

B. Additional reports for balancing:

(Should balance to the above PMB002 and/or PMB012)

PMB003 - Quantity and value recap by code area

PMB023 - Category recap by code/category

PMB024 - Abstract - Office copy

(Your PMB006 – step 19C, should also balance to these reports.)

C. **PMB005 – Abstract**

Refer to the documentation before running this program. You will need to print several copies of this report. (At least 1 copy for the Assessor’s Office, 1 for the Treasurer, 1 for the Clerk, and a copy for the Tax Commission.)

Speculative land factors. A spec factor of 5.00 should be entered as: 0000500

OPTIONAL: If you have any occupancies, **please DO NOT include OC parcels in your Main Roll Abstract.** If you would like, you can run a separate PMB005 on your occupancy property types. You do NOT need to send this to the STC; it is for county use only.

D. **Balancing Formula for Abstract**

PMB005 (Full Market Value)

- Pollution Value (T)

- Speculative Value (R)

- Recycling Equip Value (RC)

- QIE Exemption

= PMB002 Total Market Value

This value can be checked in total or by category.

PMB005 Homeowner (H) = PMB012 Homeowner Exemption Amount

PMB005 exemption amounts = PMB012 exemption amounts
(eg PMB005 Hardship, Cas Loss, etc = PMB012 Hardship, Cas Loss, etc)

- E. Check to make sure there is NO value on category 81.
 - F. A report per **school district** will print, listing market value and urban renewal increment per category for parcels within that district. (**You need to send a copy of this report to Gary Houde, STC.**)
 - G. A report listing the **ambulance, flood and fire districts** will also print. **Please send this report to Gary Houde.**
18. Bunderson Reports (PMB032)
Please run PMB032 to create the 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. (2 files have been removed as they are no longer used.: PMB033 & PMB037.)
<http://tax.idaho.gov/search-formspublications.cfm?ch=tech&t=pt>
19. **VALUES FOR ASSESSMENT CYCLE AND BEGINNING VALUES FOR TAX DRIVE**
(You can also run these reports separately on occupancy property types - optional.)
- A. **PMB003 – Code Area Quantity and Value Recap**
Run 3 copies of this report using your Assessment Drive limits. (Also include any "prepaid" property types that you may use.) **Give a copy to the Treasurer and the Clerk. You will need this report to balance the Utility and Tax Drive Checklists.**
 - B. **PMQ106 – List Urban Renewal Districts**
For Urban Renewal Counties. Use this list to help complete the "Urban Renewal Districts" section on the PMB006 (A2). This section **wants the UR District (RAA) name**, not the taxing districts.
 - C. **PMB006 – Market Values by Taxing District (Generates the A2 Report)**
Use the same limits used for Assessment Drive. You need to answer "Y" to print the form that can be submitted to the STC. This will generate the A2 form required by the STC. This report should balance to the reports run in step 17(B). **You need to hand enter your values for all newly annexed property on the generated report unless you have entered them in the new Annexation Subsystem. If you have, they will automatically print on the report.**

Save a copy of this report for future balancing. Also give a copy to the Treasurer so it can be used for balancing during the Tax Drive Checklist.

****It is an excellent idea to run a PMB006 once or twice a month and balance**

back to this PMB006 to verify that you are still in balance prior to Tax Drive.

Your certified PMB006 HAS to balance to a PMB006 that will be run by the Treasure at Tax Drive in October. The Treasurer will not be able to proceed until the PMB006 is in balance with the July certified PMB006.

D. **PMB078** –Creates a copy of the category file. (Answer Yes to replace.)

20. **PERSONAL PROPERTY CATEGORY SUB-CLASSIFICATION - OPTIONAL**

A. **PMB027 – EDIT PP SUB-CLASSIFICATIONS AGAINST CATEGORIES**

This program verifies that the records in the category PP sub-classification file have a matching category in the parcel master category file. The user has the option to have the program automatically delete any records without a matching category. An edit report lists all unmatched records.

B. **PMB029 – EDIT PP CATEGORIES FOR SUB-CLASSIFICATION RECORDS**

This program verifies that the Personal Property categories have a valid sub-classification record. All unmatched records are printed on the report.

The PMB198 abstract is no longer required by the STC. This report is for your records.

21. BY THE 4TH MONDAY IN JULY, SEND THE **SIGNED**:

- 1) ABSTRACT REPORT (17C)
- 2) The SCHOOL DISTRICT REPORT (17F)
- 3) CITY ABSTRACT Report
- 4) Ambulance, Flood & Fire Report
- 5) The A2 (19C)

TO: Gary Houde
Research & Local Assessment
State Tax Commission
P.O. Box 36
Boise, ID 83722-0320

22. **Abstract Download Files:** Gary Houde has requested that you send the files generated by PMB005 and 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>

****This is a separate download than the one done in step #18**

23. **PMB080 - PURGE LOG FILE
REQUIRES DEDICATED FILES**

This program will purge all of the entries in the log file within the dates keyed. The log

file contains changes made to your files. ****NOTE:** It is highly recommended that you retain the previous years log records so that you have a record of the changes made Abstract to Abstract. Example: What dates do you want to purge? **From:** blanks **To:** 06 30 2017 . This purges everything older than 06/30/2017 from your log file. (Does not create a report.)

24. **MSB015 – Clear Report File Records by Date**

This program clears the records in the reports file (UAREPT00), by date, that were created when you requested summary sheets, labels, sales verifications, etc. We suggest you only keep records from Abstract to Abstract and clear those older than that. (eg. Delete up until the prior year's abstract. Entering 6/30/2017 will clear all report file records older than and equal to 6/30/2017.)

25. **Backup UADFILE. REQUIRES DEDICATED UAD FILES.** Label a tape (eg. 2018 Abstract) and **retain it so that you will have a copy of your abstracted values.** This tape can be used as your "permanent record". We recommend that you retain this permanent record for seven years or follow the recommendation of your county prosecutor.

26. **PMB092 – List Category 5 for the Rangeland Commission**

(You only need to do this if you have not recently completed this task.) This program provides a report (and tape if requested) listing all parcels with category 5 in Parcel Master. The report and tape should be sent to:

Gretchen Hyde
Idaho Rangeland Resources Commission
PO Box 126
Emmett ID 83617
208-398-7002

Or, you can run PMB092 and e-mail the UAIRRC00 file to Gretchen at: (ghyde@idahorange.org). Instructions on how to create this e-mail file (IRRC Data Download - PMB092) are out on our website under Technical Tips/Downloads (http://tax.idaho.gov/pubs/EPB00086_06-29-2011.pdf). Gretchen would still like you to send a copy of the report to her so she can verify her spreadsheet

27. **NEW CONSTRUCTION ROLL BY TAXING DISTRICT (PMB250) - Optional**

The information contained on the A2 generated by the PMB006 (step 19C) fulfills the STC requirement for New Construction. You **do not** need to send this report to the Tax Commission, but you can run and print it for your own records.