UTILITY CHECKLIST

Each year the counties receive the Utility data from the Technical Support Bureau containing all utility parcels and their values for that year. A PMB001 report will accompany this information. Along with the PMB001 may be an edit listing for any parcels with more than 6 lines of legal.

1.   BACKUP UADFILE - **REQUIRES DEDICATED UAD FILES**
      Use the BACK menu and select the option to initialize and back up UADFILE. DO NOT reuse this tape until this checklist has been completed successfully.

2.   TXQ023 - Lists all UP and UR parcels with tax owing in chronological order by year – you will only need to run the TXB023 in Step #3 on the years listed on this report.

3.   TXB023 (Paid/Unpaid List)
      Run this **Unpaid** list in **detail** on utility parcels (UP & UR) for all years listed on the TXQ023. Can sort by parcel (#7 then field exit.) Default on the rest of the prompts.

4.   **For counties with Urban Renewal**: PMB001 (Parcel Master Detail Listing)
      Run the PMB001 on your **utility limits (UP & UR), select to print UR Value, and then select to run by specific Code Area. Only enter** code areas that have Urban Renewal. Use this list as a reference later if you have questions on UR base values.

5.   TXB031 (Roll "A" Status Utility Parcels to "T")
      Select the option to "UPDATE".
      REQUIRES DEDICATED UAD FILES.

6.   The following reports should balance with the reports generated during your Abstract Checklist. (**Do not include UR or UP parcels.** This is to verify that when we update the Utilities, we do not touch the other property types.)

      PMB002 - Recap by Category - **Use same limits as used for the abstract**.
      PMB003 - Recap by Code Area

INSTALL THE 2016 UTILITY DATA

The Utility File will be modemed out to you. You will get an email from TSB once it has been sent to you. The files will be loaded into a holding library until you run TXB032 and install them.

7.   **Call TXB032** (Update Existing Parcel Master with Utility Parcels)
      REQUIRES DEDICATED UAD FILES

      **Don't walk away after calling the program – you will be asked to hit enter one more time before the update occurs.

      A.   This program will restore the utility files from UTILLIB and put the new values into Parcel Master.

      B.   We are no longer sending Personal Property Exemption values on Utility parcels.

Please see step #14 for more information on the PP exemption for Utilities.

C.   A Utility edit report will appear on your spool file when the program finishes. (Parcel_EDT) If you receive an edit saying that duplicate parcels exist, please call Technical Support. If you have Urban Renewal, you will see a second edit report (UR_VAL_EDT) listing UR updates and edits. Watch for any edits that might require manual corrections. UR counties may have a UR base value that exceeds Market Value by a dollar due to rounding. Change the base to match the market value. (Keep track of these – it will decrease your UR base value when comparing to the PMB001 in step #10.) If you have a base value greater than $1 more than market, please let Janet know. The edit "Parcel in a UR Code Area but not in the UR File" is most likely because the base value is zero. Just double check these.

D.   Parcel Master holds up to six lines of legal per parcel. If the data coming from the Op Property system has more than 6 lines, an edit report (UTL577) would have been included in the email with this checklist. You can try to get all 7 lines into the 6 lines allowed, you can add the extra line to the comments, or you can ignore it. Up to you. (No action is required.)

NOTE: SHOULD THIS PROGRAM FAIL FOR ANY REASON, CONTACT OUROFFICE BEFORE TAKING ANY OPTIONS (1-800-334-7756).

ATTENTION: NORTHERN COUNTIES
Avista Corporation has elected to pay tax to specific fire districts in some northern counties – usually to protect a specific structure. If they do this, you should have a signed agreement between the county and Avista. The tax amount due to the county **should be entered as a special**. Counties usually add all of the affected parcels together and put the special on just one of the parcels. If you have any questions on the procedure(s) to follow, please call us. (Trudy or SandyD – not Janet!)

8.   For Counties with Urban Renewal: (if you don't, skip to step #9)
PMB030 – Urban Renewal Edit
Use PMO080 to clean up these edits before continuing. **If you have some UP or UR** parcels with the edit "In UR Code Area, not in UR File". Check the parcel – it may be a parcel with zero market value – so, it won't have a UR base value either. Most likely it will be a railcar – their values come and go and can be pennies – which round to zero.

9.   TXB002 – Code Area Edit. Check for bad code areas. Call if you have any.

10.   PMB001 (Numeric Roll with Values)   Use the following sort options:

Select sort choice: **Numeric X**
Select items to list: **Category X**
                       Value X
                       UR Value (if have UR) X
Limits: **UP and UR combined (UP _____ to UR 99999999)**

This report should balance exactly with the PMB001 that was emailed to you.
(Unless you made changes in step 7C.) **Balance parcel count, market value and Urban Renewal value.**

The total market value on the PMB001 should balance to the value for your county on the YR068. (See below.) Also balance the total UR Base Value on the **PMB001** back to the Urban Renewal report (YR012) out on our website (see below). This will not balance exactly due to rounding, but it should come pretty close. (Less than $20.)

For Steps #11 & #12 (and Urban Renewal if you have it), you will need to balance to the **2016 Final Operating Property Values by County** out on our website. Make sure you select your county and then you can select the specific report. You will only see the Urban Renewal report if your county has Utilities with Urban Renewal base value.

http://www.tax.idaho.gov/i-1081.cfm

This is what you will see and what the report number is for each report:

Select county   Bonner

SUBMIT

- BONNER COMPANY IN DIST BY COUNTY DETAIL.PDF   YR005
- BONNER COMPANY IN DIST BY COUNTY SUMMARY.PDF   YR041
- BONNER COMPANY IN TCA DETAIL.PDF   YR138
- BONNER COMPANY IN TCA SUMMARY.PDF   YR021
- BONNER SUMMARY OF TAXING DISTRICTS.PDF   YR040
- OPT TWO YEAR COMPARISON BY COUNTY.PDF   YR068
- URBAN RENEWAL.PDF   YR012

11.   PMB003 (Value Recap by Code Area)
       Run this report by UP and UR **COMBINED** (UP to UR 9999999999) and use it to balance
       by code area to the **"Companies in TCA-Detail"** (**YR138**) report on the above
       mentioned website specific to your county. **These should balance exactly**. The market
       Value and the Net Market on the PMB003 should be the same – if they are not, please
       call us.

12.   PMB006 (Market Spread to the Taxing Districts)
       Run this report in **summary** by UP and UR **COMBINED**. ("N" to print STC form.)

       Compare the PMB006 (Gross Mkt/Adj Market) to the "**Company in Dist by County
       Detail" (YR005)** out on our website. Your totals will NOT balance exactly. The
       Operating Property program includes cents. Since we do not use cents for market value,
       the values have been rounded and will not balance exactly. Call us if you are off more
       than $50 in any area or if you have any problems balancing.

       You may have extra districts listed on the YR005 – like Fire & Flood Districts. Utilities
       rarely contribute to these districts – so, if fire/flood districts are marked in your levy file as
       not paying to utilities, they will not show on the PMB006. **This would be a good spot to

look at your TXB001 and verify that your fire/flood districts have been marked as "N". If they are a "Y", you should double check to see if they actually should be paying to the utilities or if you need to go in and mark them with an "N" (TXO010).

Save a copy of the PMB006 report to use during Tax Drive. Please give a copy to your Treasurer.

Urban Renewal: the urban renewal increment totals will <u>not</u> balance between the PMB006 and the YR005. The PMB006 reports the urban renewal as an increment value while the YR005 is a net market total. You can balance the "Urban Renewal Difference" on the PMB006 to the Increment Value on the **"Summary of Taxing Districts" (YR040) that is out on the website above.

13. TXB023 (Paid/Unpaid List)
     Run this unpaid listing on utility parcels for years listing on the TXQ023 in step 2. It should be the same as the TXB023 reports run in step 3.

     Should any questions arise from this checklist, contact our office.

14. ***Do **not** add any exemption value to any UP or UR parcels. Operating Property worked with the companies to determine the total PP exemption amount per company. They then took the PP exemption amount off of the top of the full company statewide value before spreading that net value to the counties. You will now receive just the net value for the Utility parcels and will no longer see how much exemption is on each parcel. – nor will you be able to adjust that exemption if you have other locally assessed exemption on the same company. If you do, and did not contact him after Assessment Drive, please email Jerott Rudd and let him know how much PP Exemption you have granted locally on parcels that also have State assessed operating property. It is too late to adjust for this year, but if you let Jerott know, he can make sure it is adjusted for next year. (Jerott.rudd@tax.idaho.gov). If you have questions on how much PP exemption was granted to your utility parcels, please contact Jerott. ** This only applies to Utilities.

     How a Utility parcel number is created: (UR005080200700A)

EX:	UR	0	0508	02	00700	A
	Prop Type	Filler	Company Number	Utility Type	Code Area	Status

15. **SAVE FILES FOR PERMANENT RECORD.** If this is to be your permanent record, ask your county attorney how long you should keep this tape.
     REQUIRES DEDICATED UAD FILES. See step 1 for details.

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