

COMBINED SUB AND MISSED PROPERTY ROLL ABSTRACT
AND A2B CHECKLIST

If you did not do a Sub or Missed Roll, please email Ben (see Step 5) and let him know that.

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 Ben Seloske **on or before the first Monday of March**. (Separate abstracts for each roll are not required.)

NOTE: It is important that this checklist be 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 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 \$125,000.

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.

If you want an Occupancy Abstract for county use, please run those limits first. Then run your Sub/Missed limits second. That way the correct information will be in the Bunderson reports/files for step #6. (The last limits run will populate.) OR go all the way through the checklist with one and then all the way with the other.

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.)
 Run your sub/missed limits AFTER Occupancy if you do both in one pass.

= 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:

Ben Seloske
 Property Appraisal Bureau
 State Tax Commission
 P.O. Box 36
 Boise ID 83722-0320
Ben.seloske@tax.idaho.gov

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

6. **Abstract Download Files:** Please also **send Ben** 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.
<https://tax.idaho.gov/taxes/property/counties/counties-technical-tips/>.