

SUBSEQUENT ROLL ASSESSMENT NOTICE CHECKLIST

Make sure all updates to the Parcel Master file have been completed and are correct. **Use the CL8 Assessment Drive Checklist to perform any necessary subsystem rolls to bring value into Parcel Master.**

Please also reference the documentation for “**Subroll Personal Property**” for instructions on applying and editing for the PP Exemption.

Urban Renewal Counties – Please run a **PMB030** (UR Edit) and check the edits to make sure all is well. Because of the new PP exemption, more parcels will have their market value fall below the base value. This has to be corrected.

Total Parcel Master Net Market Value is less than Urban Renewal Value.

If you have PTR on any of your Occupancy parcels: Using Occupancy parcel numbers (OC, O1, etc), follow the same processes that you do for PTR on you Main Roll:

- *Verify that applications have been entered on the PTR Website.
- ***Request the XML files** from Pam and then **run the PTRLoadData program.**
- *Proof the **Occupancy PMB016** report and submit it to Pam Waters.
- *For more details, see instructions for PTRLoadData and How to Read your PMB016.

1. **PMB189 - List all property types from Parcel Master.**

Run all reports only on those property types for the Subsequent Roll.

2. **PMB013 - Edit Parcel Master**

All categories should have values. **Look for any excessive values** or acreage in the Parcel Master file.

Suggested responses:

Limits: Use Subroll limits.

Screen 1:

Parcels with No Value

No Categories and No Values **X**

At Least One Category without Value **X**

Parcels With Excessive Value (**Mark only ONE below with an X**)

Compare value/acres by category **X**

OR Compare value/acres by total parcel value. . _____

Parcels with Negative value/Acres (Mark only ONE with an X)

Compare values/acres by category _____ **X**

Compare values/acres by total parcel value _____

ENTER

Screen 2:

Parcels with No Value

List categories that you wish to exclude, if any:

19 67 81

Screen 3:

Parcels with Excessive Value/Acres

Enter excessive value/acres by total parcel value

Values **X** Values greater than \$(fill in amount, NO comma, field exit)

Acres **X** Number of acres greater than (fill in and field exit)

(allow for 3 decimal places on acres)

Example: For categories with more than \$300,000 in value and acres greater than 105:

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PMB013

PARCELS WITH EXCESSIVE VALUE/ACRES

ENTER FOR EXCESSIVE VALUE/ACRE BY CATEGORY
VALUES      X  VALUES GREATER THAN          $  00000300000
ACRES       X  NUMBER OF ACRES GREATER THAN  000105000
              (ALLOW FOR THREE DECIMAL PLACES ON ACRES)

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It is not a bad idea to check the last page of the report and verify that the amounts you wanted are listed as you expected them to be:

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EDITS SELECTED:
NO CATEGORY OR VALUE
CATEGORY, BUT NO VALUE
CATEG VALUE IN EXCESS OF      300,000
CATEG ACRES IN EXCESS OF     105.000
CATEG VALUE NEGATIVE
CATEG ACRES NEGATIVE
EXCLUDED CATEGORIES:   19  67  81
INCLUDED CATEGORIES:   ALL
LOCATION CODES INCLUDED: ALL
PARCEL TYPES INCLUDED: ALL

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If when you look on the spool file for the PMB013, it shows 0 pages and it will not let you view it to check your amounts entered, it could be sitting on an error message and the program did not complete. If you have a 0 page report that you cannot open, please call us.

It is VERY IMPORTANT to review the PMB013 edit report and look for parcels that may have excessive value.

3. PMB025 - Clean up any applicable edits before continuing with the checklist.

The following edits must be investigated:

- "Homeowner Value But No Homeowner Record"
- "Homeowner Record but no Homeowner Value"
- "Total Homeowner Exemption Amount Exceeds the Maximum"
- "Homeowner (Value) NE Parcel Master (Value)"
- "Homeowner and/or Market Adjustments Greater than Market Value"

On parcels with a HO market different than a PM market, check to see if you need to put an "X" for not 50% in the HO record. Parcels with HO value greater than Parcel Master value will result in a negative difference and must be clean.

4. **PMB369 - Parcels Not at 50% Homeowner**

This program has two reports. ReportA will list any parcels that have a homeowner exemption value that exceeds the maximum allowed. ReportB will list all HO market records marked as "not at 50%" AND parcels where the HO exemption is not half of the HO market. Review this report carefully and make any necessary changes.

Remember, the Residential Characteristics and Mobile Home roll programs did **not** update the homeowner market and exemption amounts if the homeowner record is marked X "Not at 50%" and there is no entry in "% Applicable".

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

(Will run and go directly out to your spoolfile.)

PPQ035 – List Orphan PP Codes in Hardship File

**Call TSB if any parcels show up on either of these reports.

6. Run reports for subsequent roll values. Keep a copy for yourself and also provide a copy of all reports to your Treasurer for balancing during their tax drive.

A. **PMB002 - Recap by Category, Quantity and Value**

B. **PMB003 - Recap by Code Area, Quantity and Value**

Make sure these reports balance as they are the current Sub Roll values before any corrections or Board of Equalization changes.

C. **PMB012 – List Hardship/Circuit Breaker/Homeowners/Specials**

Run in summary only on those property types for the subsequent roll. This will give you totals for homeowner and any specials.

D. **PMB006 - Market Values by Taxing District**

Run this program in detail using your Subroll limits. **Run again** on JUST Occupancy limits. (Just in case your Clerk wants to see them split out.)

E. **PMB024 – Abstract – Office Copy (Optional)**

This should balance to the PMB006 in step 6D. This does **not** need to be sent to the State Tax Commission.

MSO005 – Head File Review the information for the Assessor’s Office (record 2). This information will print in the return address section at the top left of the Assessment Notice. Update if needed. **Add or update comment1 & 2 if you want them to print on the notice.** (Upper right side.)

7. Backup UADFILE.

REQUIRES DEDICATED UAD FILES

Use the BACK menu and select the option to initialize and backup UADFILE.

**Retain this tape, as it is a copy of your Sub Roll values before any BOE changes. Ask your county attorney how long you should keep this tape.

8. **PMB062 - Assessment Notices**

Run the notices only on those property types for the Subsequent Roll.

Run the notices only on those property types for the Subsequent Roll. Please refer to the PMB062 documentation for more information on how to run the program. Select **“N” for “Is this your Main Roll”**. You still have the option to print/not print last year’s taxes on the notice.

Make sure you enter the correct current year. (eg 2024. If you enter 2023, it will create notices based on 2022 taxes.) This year prints at the top of the notices. **Any category 81s** that have specials will only print if you answer “Y” to print cat 67/81, “Y” to print 0 value, and “Y” to last year’s tax. The special will show up in the “fees” area of the notice (bottom left). **All fees are based on LAST YEAR'S specials. Even if you have your current year's specials in, last year's will show on the notice.

PP Exemption: you are ONLY required to send notices to any NEW PP accounts that were zeroed out with the exemption and of course for those still over \$250,000. (If they were a net zero last year, you do not need to send a notice again this year.) If you choose to send to all PP parcels, regardless if they are new or over \$250,000, then answer “Y” to the prompt: “Do you want to print zero net taxable Personal Property Notices?” If you answer “NO”, then you will only get parcels with a 2024 review year. (Both zero net value and those over \$250,000.)

If you send your notices to a print vendor, you need to select **“NO”** for the print to laser option. Vendors are set up to receive/read the file in that manner.

For ease in aligning the forms, we suggest that you also run the Assessment Notice Program (PMB062) on 1 parcel only and request 10 copies so that you can use these to align your forms. When you have the proper alignment, release your spooled Assessment Notices and continue printing.

Once your notices are run, you can use **PMO063** to view or print a copy of the notice as created by PMB062. F9 and/or F10 will ask if you want “Copy”, “Corrected Copy”

or neither to print on the notice generated from PMO063. The program allows you to select by parcel or search by name or address.

9. **PPQ020** – Personal Property Information

This program creates a file of Personal Property taxes in Name order. This file needs to be downloaded into an Excel spreadsheet and emailed to Ben Seloske. (ben.seloske@tax.idaho.gov) Use the instruction on how to “Download Personal Property Query (PPQ020 DATA) out on our website: https://tax.idaho.gov/wp-content/uploads/pubs/EPB00674/EPB00674_01-10-2014.pdf