

**ASSESSMENT NOTICE CHECKLIST**

**We do have program updates that need to be installed before you start.** Janet will be sending and installing these starting 4/24/20 and will let you know once she is done.

Make sure all updates to the Parcel Master file have been completed and are correct. All necessary sub-system entries also need to be completed.

\*\*Please pull down the 2020 “Description of Numbers” (DON) and “List of Changes” (LOC) and **VERIFY** that the code areas and districts have been set up correctly and that you are not using any invalid code areas. Proof the DON to a TXB001. Update using TXO010 if needed. Tax Code Area GIS Data: <http://www.tax.idaho.gov/i-1073.cfm>

**Call TXB002** to see if you have any invalid code areas.

The homeowner information **must** be complete prior to printing your notices because it is included in the calculation for current year value and estimated tax due.

**Summary Sheet Reminder:** if you would like the PMB117 at the end of this checklist to give you new summary sheets (all changes on one summary sheet), you need to **answer “Y” to summary sheets for each roll.**

**NOTE:** When you need to back up UADFILE, use the option on the Go Back menu to initialize and save UADFILE. (**16G or higher tape drive counties** using QIC5010 tapes should follow the instructions on page 34 of this checklist.)

1. **PMB189 - List Property Types**  
Run this program to determine the property types used in your county and to select the limits needed for this checklist. (Typical “main roll” parcel types include: LP, LR, MH, PP, RP, and SC.)
  
2. **PMB008 - List Value per Acre - OPTIONAL**  
**If all of the county's rural investment has been entered in the subsystem, it will not be necessary to run this program.** Run this report to verify that no excessive values per acre have been entered. Run on each category separately (cat 1 – 7) in ascending value order. (Will not list parcels with no quantity.)
  
3. A. **PMB025 - Edit Exemptions and Specials**  
Run on both "A" and "I" status. (If you have not completed your CB entry, you will want to answer “N” to the CB prompt.) 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) Parcel Master (Value)”
  - “Homeowner and/or Market Adjustments Greater than Market Value”
  - “Homeowner on Land but Not on Improvement”

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.

**B. PMB131 – Edit Related Parcels**

This program will edit for related parcels. Run options 1-3 separately to cut down on the size of the reports. \*\*If parcels are not related correctly and you fix them, you need to run **PMB101** to see the correction on a PMB012. (You can run this now or at step #9A. **(Requires dedicated files.)** If you need to break a relationship, note any HO market – it will get wiped out and will need to be reentered.

**C. PMQ015 – List Invalid Categories (8, 44, 60, 61, 62).**

This should be clean. Alan Dornfest expects to see zero value for these categories on the Abstract. The 60-62 categories should have been replaced with either a 50 (residential) or 51 (Commercial).

**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.

**4. PMQ002 - List Expiration Dates (If nothing prints on this report, skip to step 15.)**

Run this report to make sure the run date to be used when executing PMB081 covers all of the "inactive" parcels to be rolled. If not, then you will need to check whether you need to change the date in Parcel Master on those "inactive" parcels, or if you need to use a different run date for PMB081. If any "I" status parcels without an effective date show on this report, correct them before proceeding. Also, check for parcels whose effective date is equal to the expiration date since these parcels will go to a "T" status. **If you have an "I" parcel with an expiration date, make sure the "A" parcel does not also have an expiration date. If you want both to expire, you will need to hand delete the "I" parcel.**

**5. 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.**

**6. \*\*NOTE:** If it takes a long time to run a TXB040, 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 **2019** for the current tax year and the "enter date interest valid" should

**(each year)** 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 14A) to ensure no tax records are lost.

**The Treasurer cannot post between steps 6A and 14A – 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.

7. **RCB006 - Edit for "A" and "I" Parcels.**

Run this program before PMB081 to check the "I" against the "A" to see if changes may have accidentally been made to the "A" parcel instead of the "I". This program checks the Residential Characteristics file.

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

You only need to run this program if you are running PMB081 (steps 10-14). You will need Treasurer’s security in order to run the program.

9. 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: (or in step 3B)**

- 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 13C). It will list “I” status parcels that may not be picked up by the PMB012 “I” in the pre PMB081 balancing reports.

10. **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" status **and** then again on "I"  
 PMB012 on "A" status **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 sent out with the Revise package.** 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.

- 11. Backup UADFILE - **REQUIRES DEDICATED UAD FILES**  
 (Initialize & save UADFILE, See page 34.)  
**DO NOT REUSE THIS TAPE UNTIL A COUPLE OF WEEKS AFTER YOU HAVE COMPLETED THIS CHECKLIST.** Label the tape with this step number.
- 12. **PMB078** –Creates a copy of the category file. (**Answer Yes to replace.**)
- 13. 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 10.
- 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. To Balance, **complete the Excel spreadsheet sent with the Assess Drive package, or use the "balance sheet" on the last page of the PMB081 documentation.** Balance to the reports run in step 10:  
 Use \_\_\_\_\_ to 30 99999999 for your limits.  
 PMB002 on "A" status **and** then again on "I"  
 PMB012 on "A" status **and** then again on "I" (summary of all)

If you are out of balance, refer to the PMQ081 from step 9B. Also run the

PMB170 (step 13D 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 9A. 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 #3D and now it is not, please call TSB before continuing.

14. **Tax Due Listing**

**TXB040  
OR  
TXB020**

A Run with the same responses used in Step 6A. (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 6C. You should see change reflecting what you rolled with the PMB081. If there is a significantly larger change than expected, call TSB at 1-800-334-7756.

15. **FACTORING (TRENDING) PARCEL MASTER VALUES.** If this does not apply, continue with step 16. You may choose to trend in the subsystems – this is addressed at the start of each subsystem roll. Or, you may choose to trend after all subsystems have been rolled. If you are uploading ProVal values to PM, you need to make sure you do not trend over those uploaded values.

**Decrease** by 5% (from 100 would be 95, so = 0095000000

**Increase** by 5% (from 100 would be 105, so = 0105000000

Balancing Procedures (Use the same limits on all programs)

A. **PMB025** - Edit; clean up any problems.

B. Save UADFILE - **REQUIRES DEDICATED UAD FILES.**

C. **PMB078** – Save copy of UADCATG00 for balancing issues.

D. **PMB002** - Parcel Master recap by category

E. **PMB012** - Exemption values (select “summary of all”)

F. **PMB012** – Market Adjustment data in detail

G. **PMB078** – Creates backup of the category file. (Answer Yes to replace.)

- H. **PMB085** - Parcel Master Trend **REQUIRES DEDICATED UAD FILES**  
 or Refer to the PMB085 documentation for balancing procedures.
- PMB095** - Parcel Master Trend by Code Area  
**REQUIRES DEDICATED UAD FILES**  
 Refer to program documentation  
 Both PMB085 and PMB095 will send a record to the report file.  
 New summary sheets can be run at the end of this checklist.
- I. **PMB002** - Parcel Master recap by category
- J. **PMB012** - Ending exemption values (select "summary of all")
- K. **PMB012** – Market Adjustment data in detail
- L. Balance reports according to documentation for PMB085 or PMB095.
- M. Manually update other parcels that were not trended through this program.

**\*\*Backup UADFILE - REQUIRES DEDICATED UAD FILES**

(Initialize & save UADFILE, See page 34.)

**DO NOT REUSE THIS TAPE UNTIL A COUPLE OF WEEKS AFTER YOU HAVE COMPLETED THIS CHECKLIST.** Label the tape as "Before Step #16".

- 16. **Call FIXRCLRC – Update Last Record Number in Parcel Master**  
**REQUIRES DEDICATED UAD FILES** (No report is generated.)  
 This updates the last record number (sheet #) per parcel for all subsystems except personal property. You may have balancing problems if you do not run this program.  
**ProVal Counties** only need to run this if they still have parcels in the subsystems.
- 17. **PERSONAL PROPERTY PROCEDURES.**  
 If this does not apply, continue with step 18.
  - A. **PPB175 - Update PP Last Record in Parcel Master**  
**REQUIRES DEDICATED UAD FILES.** This program will update the last record number for the personal property subsystem and needs to be run.  
 (This program does not generate a report.)
  - B. **PPB074 - Compare PP Categories with PM Categories**  
 This report verifies categories between Parcel Master and the Personal Property file and **needs to be clean before proceeding.**  
**For Review Year Not = to U-Year, answer "N".**
  - C. **PPQ030 – List PP Inventory Records with no Category**  
 This will list any PP inventory records with a blank category. (Except those with function codes 98 and 99). **These need to be fixed before proceeding.**
  - D. **PPB073 - PP Unreturned Report List**  
 You can run this "With Inventory", "Without Inventory" or "Both". **Answer "Y" to the prompt "Require PP cat in Parcel Master".** Only parcels with your selected minimum value (eg. \$90,000) and a Personal Property category in Parcel Master will appear on this report. It will also print any parcels with a PP

category that is not eligible for the exemption and should be reviewed and might need its review year updated so it's value will roll in.

NOTE: Parcels that appear on this report with the comment "Review Date XX" (XX being other than current year) will not roll into the Parcel Master. These parcels need to be investigated before proceeding.

**E. PPB089 – List PP Inventory By Selected Category**

Review inventory DESCRIPTIONS on categories **56, 59, 63, 64, 68, 71 & 72** to verify that they qualify for the PP Exemption. (These categories will automatically receive the PP Exemption when you run the MSB020.) The report will pick up parcels with a 2020 Review Year in the subsystem. **All of these categories WILL get the PP exemption.** If it should not receive the exemption, it needs to be changed to a different category, ie 45 or 57.

**Remember:** Buildings, Cell Towers, RVs, boats, float boats, aircraft, other motor vehicles, and Manufactured and Mobile homes **ARE NOT ELIGIBLE to receive the exemption.** If they are listed with one of the eligible categories they need to be moved to different category (eg. 45 or 57) so that the exemption is not applied to them.

**You need to manually apply the exemption to any cat 45 and 57 that have legitimate personal property items. This will be done in step #17S.**

**F. PPB010 – Inventory \$3,000 or less with a Purchase date after 1/1/2013**

Any inventory less than or equal to \$3,000 purchased after 1/1/2013 is exempt. Either remove from inventory, or give it an extended value of zero.

**G. PPB823 - PP Review Year Edit**

This program needs to be run before the review year is rolled into Parcel Master. Answer "Y" to the prompt 'Do you want to include parcels which will be updated?' That way you will only see parcels that will be updated. (Review Year 2020.) Review and make corrections before continuing.

**H. PMB002 - Category Recap**

Run on the same limits you intend to update.

**I. PPB086 - PP With Inventory Recap**

This recap report lists parcels from the Parcel Master file with personal property categories and Personal Property Inventory.

**J. PPB085 - PP Without PP Inventory**

This recap report lists parcels from the Parcel Master file with personal property categories but no inventory and/or with unreviewed personal property inventory.

**Select option (1) w/o Personal Property Inventory**

Balancing procedure (**Balance P/P Categories only**):

PPB086 (Step I)  
+ PPB085 (Step J)  
= PMB002 (Step H)

**K. PPB076 - PP Category Recap with Inventory**

Gives category totals from the Personal Property file –use current review year.

**L. PPB085 - PP Without PP Inventory**

This recap report lists parcels from the Parcel Master file with personal property categories but no inventory.

**Select option (2) w/o Personal Property Inventory, and with unreviewed Personal Property Inventory. (These parcels will not roll.) Use 2020.**

**NOTE:** If you have any QIE exemptions, please verify that they have been updated for 2020. (i.e. has the 2<sup>nd</sup> year been entered?) Use PPB090 to get a QIE listing.

**M. PMB078 – Create backup of the category file. (Answer Yes to replace.)**

**N. PPB079 - Roll PP Values to Parcel Master**

**REQUIRES DEDICATED UAD FILES. \*\*Remember summary sheets.**

**Select Review Year 2020.** PPB079 merges the values from the Personal Property file to the Parcel Master file and lists the Personal Property accounts. (You will receive 2 reports: PPB822 shows the updated review year and PPB079 shows the parcels that were updated.)

Carefully check the % change column on the PPB079 and look for anything that might be out of the ordinary, ie excessively large increases/decreases. **\*\*If you don't print the report out and are viewing it on your computer screen, you might need to F20 TWICE to see the +/- sign to the right of the % change.**

**\*Flag any odd parcels. However, do NOT make any changes until after you balance step P.**

Value doubled

* * * V A L U E S * * *			%
OLD	NEW	CHANGE	
11,831	23,662	1.000+	

Value cut in half

* * * V A L U E S * * *			%
OLD	NEW	CHANGE	
11,831	5,194	.561-	

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

PMQ010SHT0: **Sheet Zero** - If this was clean in Step #3D and now it is not,



please call TSB before continuing.

**P. PMB002 - Category Recap**

Balance the Personal Property categories (see below):

- PPB076 (Step K) **Depreciated Value**
- + PPB085 (Step L)
- = PMB002 (Step P) all Personal Property categories.

**NOTE:** If you have any parcels that qualified for the QIE exemption, please double check to make sure the correct value is in Parcel Master. (The exempted amount should NOT have rolled in.)

**Review/Update Ownership Codes:**

**List Ownership Codes: PMQ050** (runs and goes to spool file)

This will list any parcels WITH an owner code.

To help find common owners who may not have an ownership code: **Call PPNAMELIST** (name order) and **Call PPADDRLIST** (address order).

**Update/Add Owner Codes: PMO008**

Ownership Code is a 4 digit alpha/numeric field that can be used to identify parcels with the same ownership. (You can use numbers, letters or a combo of both for the code to identify an owner.) Use this to help edit and monitor the PP exemption for those taxpayers with multiple PP parcels so that you can make sure the total PP exemption does not exceed \$100,000. We will use this to automatically apply the exemption to taxpayers with multiple parcels that total less than \$100,000. (Those over \$100,000 will kick out on an edit. This will allow you to either apply the exemption to the code areas selected by the taxpayer or apply them yourselves.) Ownership is huge in determining if a parcel should or should not receive the exemption. If you have questions about ownership, please contact your Consulting Appraiser.

The instructions on how to enter the Ownership Code were sent out with the Revise email.

Remember, you only need to apply an ownership code to those multiple parcels that tie back to one "owner". (eg Simplot. No matter what name is being used, an entity only gets one \$100,000 exemption per county. So, if you have an owner code of "Smp1" you can add that to parcels labeled JR Simplot, J.R. Simplot, Simplot, JR, Nabisco, etc. The ownership code is what will be used to pull them altogether.)

**Q. MSB020 – Apply/Update PP Exemption Up to \$100,000**

Automatically applies/updates the exemption to categories 56, 59, 63, 64, 68, 71 & 72.

(It will **not** auto apply to categories 45 & 57. See step S.)

This program will apply the PP Exemption up to \$100,000 to all parcels with single ownership and all ownership codes that total less than \$100,000.

Those ownership codes that total OVER \$100,000 will kick out on an edit at the end of this report. **You need to HAND APPLY the exemption to these parcels** – either by the manner requested by the owner or in the manner selected by the county. (When done, do **not** rerun MSB020.)

MSB020 will reapply the exemption to any fully exempted parcels from prior years. It will recreate the exemption based on the value and zero them out.

**NOTE:** The PP Roll program (PPB079) removes all PP exemptions. The MSB020 will reapply the exemption to all parcels **except** those > \$100,000, those with an owner code, and cats 45 & 57. **You will need to review and manually update these each year.**

**R. 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 2019 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 PPQ035** to verify that the report is now clean.

**S. PPB030 – Edit for Category 45 and 57.**

This report will list all category 45 and 57 parcels. You will need to determine if the parcel is eligible for the PP exemption in full or in part and then **manually** apply the exemption.

To apply the exemption by hand for the cat 45s and 57s that might qualify, use the “Market Adjustment Entry/Update”. (In Parcel Master, F8 to category screen, then F6.) Use code “PP”: <https://tax.idaho.gov/search-formspublications.cfm?ch=tech&t=pt>

**T. PPB020 – PP Exemption Over \$100,000 Edit**

Please review and correct. No owner should receive over \$100,000. After correcting, please rerun to verify all have been cleaned up.

**Please let Jerott Rudd at STC know if you have any locally assessed PP Exemption that may also have Operating Property parcels (UP/UR) that would qualify for the PP exemption.** ([Jerott.Rudd@tax.idaho.gov](mailto:Jerott.Rudd@tax.idaho.gov)) Jerott needs to be notified **as soon as possible**, but no later than the 3<sup>rd</sup> Monday of June, of any locally

granted PP exemption to a company that may also have state assessed utility value so that the company will not receive more than they should. OPT takes the PP exemption value off the top of a company's full value prior to it being entered into the State system. That value will then be spread to the counties based on line miles, etc. Since it is taken off the top, you will not see a PP exemption on any utility parcels, and therefore you will not be able to adjust them if they go over \$100,000 in your county. (That is why it is important to let Jerott know as soon as possible if you gave any local PP exemption.) When you load your Utility values in September, you will only load the adjusted market value.

To help determine if you have any cross over, please run the two queries below. Compare the **PPName** to the **UPName** and notify Jerott if you have the same name on both lists, or a company with a similar name. (Chevron USA vs Chevron USA, Inc, etc.) **Suggestion:** print out the **UPName** report and compare it to **PPName on the spoolfile**. (the PPName might be pretty long.) They will show as QPQUPRFILE on the spoolfile.

Runqry uadlib/**PPname** (PP exemptions by name)

Runqry uadlib/**UPname** (Utility companies)

**\*\*Backup UADFILE - REQUIRES DEDICATED UAD FILES**

(Initialize & save UADFILE, See page 34.)

**DO NOT REUSE THIS TAPE UNTIL A COUPLE OF WEEKS AFTER YOU HAVE COMPLETED THIS CHECKLIST.** Label the tape as "Before Step #18".

Well done. Take a break – you deserve it! (You should probably have some chocolate. Mix in some fruit so it will appear to be a healthy snack!)

18. **RESIDENTIAL CHARACTERISTICS PROCEDURES.** If this does not apply, continue with step 19.

A. Programs are available for factoring (trending) the Residential Characteristics subsystem. If you need to update multipliers (trend) in the RC file, you will want to do so before rolling the RC subsystem values into Parcel Master. Refer to the documentation for **RCB004** to update RC multipliers.

**Decrease** by 5% (from 100 would be 95, so = 0095000000)

**Increase** by 5% (from 100 would be 105, so = 0105000000)

B. **RCB017 - Edit Review Year with Parcel Master**

Answer "N" to the prompt "Do you want to include parcels which will be updated?" That way you will only see parcels that will NOT be updated. This report needs to be reviewed and corrections made to the RC file before

continuing this checklist. The review year roll program is embedded in the RC values roll program (RCB003).

C. **RCB009 - Edit Other Multipliers.**  
This program will list possible problems with RC other multipliers. Parcels with "other multiplier descriptions and no factor" **MUST BE CORRECTED.**

D. **RCB016 - Edit Residential Characteristics file.**  
All correctable edits should be eliminated before proceeding. Answer "Y" to the prompt "Include totals for balancing?" If totals are given, use them in Step O to balance.

**RCQ004 – List Parcels with "N" in Exempt Field**  
If any parcels show on this report, see if they should be exempt or not. If they are exempt, you need to have a "Y". If they should not, remove the "N".

E. **RCB016 - Edit Residential Characteristics file.**  
If edits were cleaned up in Step D, it is a good idea to run this program again, and answer "Y" to the prompt "Include totals for balancing?" If totals are given, use them in Step O for balancing.

F. **MSB018 - Edit Exempt RC & MH with Value in PM**  
Lists all exempt RC or MH records that have value in Parcel Master. This same listing can be used for step 19G.

G. **PMB002 - Category Recap**  
Execute on the same limits you intend to update.

H. **PMB012 - Exemption Value summary**  
Execute in summary of all to get the exemption values.

I. **RCB011 - PM Recap of Parcels with Residential Characteristics**

J. **RCB012 – PM Recap of Parcels without Residential Characteristics.**  
Balance Residential Characteristic categories by category:

RCB011 (Step I)  
+ RCB012 (Step J)  
= PMB002 (Step G)

K. **RCB003 – Roll RC Values into Parcel Master. (Non-update)**  
Execute this report **first by not updating.** Correct any error conditions. The multi-family update is embedded in RCB003. Rerun steps G through J if any corrections are made.

It will ask for a tolerance level – how much value change is tolerable? (eg decreases or increases by more than 50%?) 50% would be entered as: 000000050 (don't know why!). Tolerance will only work when the program is run in Non-update. So, you can run it multiple times if needed.

**\*\*Roll multiple sheets into Parcel Master.** (If you have 2 houses, you can have them roll in separately – or you still have the option to roll them into one sheet.) However, please remember that if the Homeowner record on that parcel is marked as “not at 50%”, it will not update the homeowner market. (PMQ070 will list those marked as not at 50%.)

L. **PMB078** – Back up Category File. (Answer Yes to replace.)

M. **RCB003 - Roll RC Values into Parcel Master. (Update)**  
**REQUIRES DEDICATED UAD FILES**

When ready, run this report **in update**. The review year roll program (RCB005) is embedded in RCB003 and will run when RCB003 is executed. You will see the prompt: Have you already rolled MH (Y or N). If “N”, any categories that might be in **both** subsystems will update in PM with the RC subsystem value. If “Y”, it will ADD to the value currently in PM (it assumes that you rolled the MH and want that value to stay.)

Multi-family values have been added to the single-family values on those parcels with both.

The exemption values for Homeowner and Circuit Breaker will also be updated. If Homeowners are marked not at 50% and a percentage has not been keyed in the file, the homeowner values will not be updated. These values **will not be updated** for multi-family, rental usecode or multiple sheets. **If there is no homeowner market value in Parcel Master, the homeowner exemption will NOT roll in.**

Carefully check the % change column on the RCB003 and look for anything that might be out of the ordinary, ie excessively large increases/decreases. **\*\*If you don't print the report out and are viewing it on your computer screen, you might need to F20 TWICE to see the +/- sign to the right of the % change.**

**\*Flag any odd parcels. However, do NOT make any changes until after you balance step P.**

Value doubled

*** VALUES ***			%
OLD	NEW	CHANGE	
11,831	23,662	1.000+	

Value cut in half

*** VALUES ***			%
OLD	NEW	CHANGE	
11,831	5,194	.561-	

N. **PMB002 - Category Recap**

Execute on the same limits you updated.

O. **RCB013 - Recap of RC Rolled into Parcel Master by Category/Value.**

Use the "both" (multi and single-family) option when running this program. Answer "Y" to "Do you want to print a comparison . . .".

Balance the overall **totals** for both of these. (Not by category)

	RCB016	(Step D/E)
+	RCB013	(Step O)
+	<u>RCQ013RPT</u>	(Step O) <b>Difference</b> total (subtract if negative)
=	RCB003	(Step M: "Report", not ReportA, B, C or D.)

	PMB002	(Step G)
-	RCB003 Old	(Step M)
+	<u>RCB003 New</u>	(Step M)
=	PMB002	(Step N)

P. **PMB012 - Exemption value summary**

Run in summary and **balance exemptions** by RC Category only:

	PMB012	(Step H)	Total market, includes disallowed homeowners
-	RCB003A	(Step M)	Old Value
+	<u>RCB003A</u>	(Step M)	New Value
=	PMB012	(Step P)	Total market, includes disallowed homeowners

Q. Be sure and check those parcels on RCB003B, RCB003C, and RCQ013RPT that did not update. **These records will need to be updated by hand.** If out of balance, also check the PMQ010 below.

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

PMQ010SHT0: **Sheet Zero** - If this was clean in Step #3D and now it is not, please call TSB before continuing.

PMQ010RCCT: **Review any non-matching sheet number edits.**

**\*\*Backup UADFILE - REQUIRES DEDICATED UAD FILES**

(Initialize & save UADFILE, See page 34.)

**DO NOT REUSE THIS TAPE UNTIL A COUPLE OF WEEKS AFTER YOU HAVE COMPLETED THIS CHECKLIST.** Label the tape as "Before Step #19".

(Yes, you should probably take a break!!)

19. **MOBILE HOME CHARACTERISTICS PROCEDURES.** If this does not apply, continue with step 21.

- A. Programs are available for factoring (trending) the Manufactured Housing subsystem. If you need to update multipliers (trend) in the MH file, you will want to do so before rolling the MH subsystem values into Parcel Master. Refer to the documentation for **MHB004** to update MH multipliers.

**Decrease** by 5% (from 100 would be 95, so = 0095000000

**Increase** by 5% (from 100 would be 105, so = 0105000000

- B. **MHB022 – MH Recalculate**

This needs to be done so that the new appraisals will match the new values in Parcel Master and on the summary sheets.

- C. **MHB020 - Edit Review Year with Parcel Master**

Answer "N" to the prompt 'Do you want to include parcels which will be updated?' That way you will only see parcels that will NOT be updated. This report needs to be reviewed and corrections made to the MH file before continuing this checklist. The review year roll program is embedded in the MH values roll program (MHB002).

- D. **MHB016 - Edit Width/Dimension/Age**

Review any edits. Clean any with a width or length of zero.

- E. **MHB009 - Other Multipliers Edit.**

This program will list possible problems with MH multipliers. Parcels with "other multiplier description and no factor" **must be corrected.** (If you have a parcel on the edit list that looks correct, give us a call.)

- F. **MHB018 - Edit the Mobile Home Characteristics File.**

All correctable edits should be eliminated before proceeding.

Answer "Y" to the prompt "Include totals for balancing?"

If totals are given, use them in step Q to balance.

- G. **MSB018 - Edit Exempt RC & MH with Value in PM**

Lists all exempt RC or MH records that have value in Parcel Master. If you ran this in step 18F, you can use that printout.

- H. **MHB018 - Edit the Mobile Home Characteristics File.**

If any edits were cleaned up in Step F, it is a good idea to run this program again and answer "Y" to prompt "Include totals for balancing?" If totals are given, use them in Step Q to balance.

- I. **PMB002 - Category Recap**  
Execute the same limits you intend to update.
- J. **PMB012 - Exemption Value Summary**  
Execute in summary to get the exemption values.
- K. **MHB012 – PM Recap of Parcels without MH Inventory**
- L. **MHB011 - PM Recap of Parcel with Mobile Home Inventory.**  
Balance Mobile Home Categories:  
MHB011 (Step L)  
+ MHB012 (Step K)  
= PMB002 (Step I)
- M. **MHB010 - Recap of MH Roll into Parcel Master by Category/Value.**
- N. **MHB002 - Roll Mobile Home Values into Parcel Master (NON-update)**  
Execute this report the first time without updating. Correct any indicated error conditions. Rerun balancing steps I through L only if corrections were made.
- O. **PMB078 – Back up Category File.** (Answer Yes to replace.)
- P. **MHB002 - Roll Mobile Home Values into Parcel Master (UPDATE)**  
**REQUIRES DEDICATED UAD FILES**  
Execute again and update (the program is very similar to RCB003, the Residential Roll). You will see the prompt: Have you already rolled RC (Y or N). If “N”, any categories that might be in **both** subsystems will update in PM with the MH subsystem value. If “Y”, it will ADD to the value currently in PM (it assumes that you rolled the RC and want that value to stay in PM.)

Carefully check the % change column on the MHB002 and look for anything that might be out of the ordinary, ie excessively large increases/decreases. \*\*If you don't print the report out and are viewing it on your computer screen, you might need to F20 TWICE to see the +/- sign to the right of the % change.

Value doubled

* * * V A L U E S * * *			%
OLD	NEW	CHANGE	
11,831	23,662	1.000+	

Value cut in half

* * * V A L U E S * * *			%
OLD	NEW	CHANGE	
11,831	5,194	.561-	

**\*Flag any odd parcels. However, do NOT make any changes until after you balance step R.**

- Q. **PMB002 - Category Recap**  
Execute on the same limits that you updated.



Balance Parcel Master by category on those improvement categories in the MH Subsystem only.		And/OR	by <b>Total Market Value</b>
<u>By MH Category</u>			<u>By Total Market Value</u>
	MHB018 (Step F/H)		PMB002 (I)
+	MHB012 (Step K)		- MHB002 (P) Old Value
+	<u>MHB010</u> (Step M)		+ <u>MHB002</u> (P) New Value
=	PMB002 (Step Q)		= PMB002 (Q)

R. **PMB012 - Exemption Value Summary**

Run in summary.

Balance exemptions (CB & HO)

	PMB012 (Step J)	Total market (includes disallowed H/O)
-	MHB002A (Step P)	Old Value
+	<u>MHB002A</u> (Step P)	New Value
=	PMB012 (Step R)	Total market, includes disallowed homeowners)

S. Be sure and check those parcels in MHB002C that did not update. These exemption records will need to be updated by hand.

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

PMQ010SHT0: **Sheet Zero** - If this was clean in Step #3D and now it is not, please call TSB before continuing.

20. **\*\*Backup UADFILE - REQUIRES DEDICATED UAD FILES**

(Initialize & save UADFILE, See page 34.)

**DO NOT REUSE THIS TAPE UNTIL A COUPLE OF WEEKS AFTER YOU HAVE COMPLETED THIS CHECKLIST.** Label the tape as “Before Step #21”.

21. **RESIDENTIAL/COMMERCIAL LAND PROCEDURES.** If this does not apply, continue with Step 22.

Determine which land you want to roll (Residential and/or Commercial), and then be consistent throughout the checklist.

**NOTE:** If you have **duplicate land categories** in Parcel Master and want the subsystem to roll into those duplicates – or want to create and roll in duplicate land cats – you **MUST** have the data set up correctly in the subsystem using the new “H” homesite designation. Please refer to the “Land Subsystem Setup & Roll” document and call if you have any questions. If you do not have duplicates in Parcel Master and do not want to set them up in the subsystem for this year, roll as normal.

A. **LDQ001 – Parcels without Matching Classification in the RIBC File.**

This report will list any parcels that do not have a matching classification in the base cost file. **This report must be clean before continuing.**

**PVQ031 – Parcels with Land HO on Sheet 2**

**This report must be clean before continuing.** If the land cat with HO is on Sheet 2, the new HO market will NOT roll in and will have to be hand corrected. (It needs to be on sheet 1 of the land category.)

- B. AGB451 - Compare Parcel Master to the Land File.**  
See the documentation in order to run this program. To compare categories only, answer "N" to prompts #04 & #05. It is not necessary to compare value/category to Parcel Master. **Satisfy all edits before proceeding.**
- C. AGB455 – Category Duplication Between Rural and Res/Comm Land**  
These categories cannot be in both files. This edit must be clean before proceeding.
- D. AGB460 –Parcels with Both Land Subsystems.**  
Review carefully to make sure parcels listed really should be in both subsystems. Make any corrections necessary before continuing with the next step.
- E. LDB360 – Mass Update of Land Appraisal Information.**  
**OPTIONAL.** On those parcels where a reappraisal has been done, the appraisal date, review year, and appraiser's initials may be updated in mass, in the Res/Com Land Subsystem rather than each parcel individually. See the documentation for LDB360 for the instructions on running this program.
- The new review year will be updated in Parcel Master when the Res/Com Land values are rolled into Parcel Master.
- F. LDB819 - Edit Review Year with Parcel Master**  
Answer "N" to the prompt 'Do you want to include parcels which will be updated?' That way you will only see parcels that will NOT be updated. This report needs to be reviewed and corrections made to the land file before continuing this checklist. The review year roll program is embedded in the land values roll program (LDB370).
- G. PMB002 - Category Recap**  
Execute on the same limits you intend to update.
- H. PMB012 - Exemption Value Summary**  
Run in summary. Use this to balance in step #21R.
- I. AGB453 - Parcel Master Value Recap with Inventory in the Land File.**  
Select the Residential/Commercial land option.

J. **LDB382 - Land Value Recap of Parcels without Inventory in the Land File.**  
Balance per category (only Res/Comm Land cats):

LDB382 (Step J)  
+ AGB453 (Step I)  
= PMB002 (Step G)

K. **AGB452 - Residential/Commercial Recap with Inventory in the Land File.**

L. **LDB375 – Land Records with No Base Value**  
Edits for parcels with a record in the base cost file (UADSLDMF) but no base value. LDB370 will show the “old value” from the category file and blanks for “new value”. Since we do not roll blanks (0) this can throw off balancing.

M. **LDB370 - Roll Residential/Commercial Land Value into PM (NON-update)**  
Execute this program first without updating. Correct any error conditions. Rerun balancing steps G through K only if corrections are made.

N. **PMB078** – Back up Category File. (Answer Yes to replace.)

O. **LDB370 - Roll Residential/Commercial Land Values into PM - UPDATE REQUIRES DEDICATED UAD FILES**  
Execute again and select the update option.

**NOTE:** A separate report will be generated listing parcels with circuit breaker. (Ignore this for now, you will clean up PTR in Step #51.)  
**LDB370 will NOT roll acres.**

Carefully review the Old and New value columns on the LDB370 and look for anything that might be out of the ordinary, ie excessively large increases/decreases. \*\*If you don't print the report out and are viewing it on your computer screen, you might need to F20 TWICE to see the full new value.

```

* * V A L U E S * *
  OLD          NEW
    385         2,205
  1,462

```

**\*Flag any odd parcels. However, do NOT make any changes until after you balance step R.**

P. **PMB012 - Exemption Value Summary**  
Run in summary. Use to balance in step #21R.

**Q. PMB002 - Category Recap**

If you did not roll duplicates, balance by land category and value:

- PMB002 (Step G)
- + AGB452 (Step K)
- AGB453 (Step I)
- + PMB002 (Step Q)

\*\* If you do not balance, refer to Step T.

If you **did** roll duplicates, balance **TOTAL Market Value**:

- PMB002 (Step G)
- LDB370 A/B (Step O **OLD “Report A” plus “Report B”** added together)
- + LDB370 A/B (Step O **NEW “Report A” plus “Report B”** added together)
- = PMB002 (Step Q)

\*\*If you do not balance, please call STC.

\*\*If HO exemption exceeds the max, it will be fixed in step 31.

**R. If you are using the Base Cost File to roll in homeowner values.**

**Balance by category:**

- PMB012 (Step H)
- LDB370HO (old HO amount, Step O)
- + LDB370HO (new HO amount, Step O)
- = PMB012 (Step P)

If you did not roll home owner using the base cost file or if you are not using the HO CB process in the subsystem to load homeowner, you will need to hand update your HO market. If you **do** use the HO CB process, don't worry about HO at this point. Verify that your HO market populates after running step #28.

**S. LDQ370 – List Changes to Land Categories**

LDQ370QTY – list changes to Land Quantity.

LDQ370DROP – lists land cats that dropped HO market. These parcels have a HO record, had HO market last year, but do not have HO market this year.

Please review both of these edits and hand update where needed.

**If you did not roll duplicates and did not balance in Step Q:**

**T. AGB500 – Edit Parcel Master and Land Categories.**

These parcels appeared on AGB451 and should have been investigated at that point. However, this situation can be acceptable and AGB500 needs to be executed for the following reason:

A PARCEL may have more than one residential/commercial land category entered in Parcel Master, but not all of the land categories are entered in the

land file for that particular parcel. These are the parcels where you will have a problem balancing the category that is NOT entered into the land file.

**Rebalance only those categories that were off.**

- PMB002 (Step G)
- + AGB452 (Step K)
- AGB453 (Step I)
- + AGB500 (Step T) \*\*\*
- = PMB002 (Step Q)

\*\*\* Only those parcels with more than one residential/commercial category in Parcel Master. The category that does not balance is not in the land file. Only add in the value of the category **NOT** in the land file. (ie. PM has categories 12 & 13. The Res/Comm Land file has only category 12. Only add in the value on the category 13 in PM.)

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

PMQ010SHT0: **Sheet Zero** - If this was clean in Step #3D and now it is not, please call TSB before continuing.

**OPTIONAL BACKUP** – If you backed up UADFILE on step #20, you may choose to skip this backup. If rural investment land will be your first roll, you will want to back up your files before continuing.

**22. RURAL INVESTMENT LAND PROCEDURES.** If this does not apply, continue with step 23.

**NOTE:** If you have **duplicate land categories** in Parcel Master and want the subsystem to roll into those duplicates – or want to create and roll in duplicate land cats – you **MUST** have the data set up correctly in the subsystem using the new “H” homesite designation. Please refer to the “Land Subsystem Setup & Roll” document and call if you have any questions. If you do not have duplicates in Parcel Master and do not want to set them up in the subsystem for this year, roll as normal.

**A. AGB451 - Compare Parcel Master with Rural Investment Land File**

This program determines parcels and situations that need to be investigated. There are two options, to compare acres and to compare values. It is not necessary to compare value/category to Parcel Master. **We suggest that this edit be clean, before proceeding.** (We suggest answering the prompts as Y/N/Y. Depends on what you have been doing with the data.)

**B. AGB455 – Category Duplication Between Rural and Res/Comm Land.**

These categories cannot be in both files. **This edit must be clean before proceeding.**

- C. **AGB460 - Parcels with Both Land Subsystems**  
Review carefully to make sure parcels listed really should be in both subsystems. Make any corrections necessary before continuing with the next step. If this program was run and corrected in step 21D it is not necessary to run again.
- D. **AGB450 - OPTIONAL – Mass Update of Appraisal Information.**  
On those parcels where a reappraisal has been done, the appraisal date, review year, and appraiser's initials may be updated in mass in the RI Subsystem rather than each parcel individually. See documentation for instructions on running this program.
- The new review year will be updated in Parcel Master when the RI land values are rolled into Parcel Master.
- E. **AGB818 - Edit Review Year with Parcel Master**  
Answer "N" to the prompt "Do you want to include parcels which will be updated?" That way you will only see parcels which will NOT be updated. This report needs to be reviewed and corrections made to the RI file before continuing this checklist. The review year roll program is embedded in the RI values roll program (AGB459).
- F. **PMB002 - Category Recap**  
Run on the same limits you intend to update.
- G. **AGB453 - Parcel Master Recap of Parcels with Land Inventory.**
- H. **AGB452 - Recap of Value in the Rural Investment Land File**  
This report is similar to PMB002.
- I. **AGB459 - Roll Rural Investment Land Values into PM – NON-update**  
Execute this report the first time without updating. Correct any indicated error conditions. Rerun balancing steps F through H only if corrections are made.
- J. **PMB078 – Back up Category File.** (Answer Yes to replace.)
- K. **AGB459 - Roll Rural Investment Land Values into PM –Update.**  
**REQUIRES DEDICATED UAD FILES**  
Rural Investment Land values and acres will roll into Parcel Master.

NOTE: A separate report will be generated listing parcels with circuit breaker. (Ignore this for now, you will clean up CB during step #51.)

Carefully review the Old and New value columns on the AGB459 and look for anything that might be out of the ordinary, ie excessively large

increases/decreases. \*\*If you don't print the report out and are viewing it on your computer screen, you might need to F20 TWICE to see the full new value.

```

* * V A L U E S * *
  OLD          NEW
    385         2,205
  1,462
    
```

**\*Flag any odd parcels. However, do NOT make any changes until after you balance step N.**

**L. PMB002 - Category Recap**

Balance Rural Investment Value and Acres.

If you did not roll duplicates, balance by land category and value:

- PMB002 (Step F)
- + AGB452 (Step H)
- AGB453 (Step G)
- = PMB002 (Step L)

\*\* If you do not balance, refer to Step N.

If you **DID roll duplicates**, balance TOTAL Market Value:

- PMB002 (Step F)
- AGB459 (Step K **OLD**)
- + AGB459 (Step K **NEW**)
- = PMB002 (Step L)

\*\*If you do not balance, please call STC.

\*\*If HO exemption exceeds the max, it will be fixed in step 31

**M. LDQ370 – List Changes to Land Categories**

LDQ370QTY – list changes to Land Quantity.

LDQ370DROP – lists land cats that dropped HO market. These parcels have a HO record, had HO market last year, but do not have HO market this year.

**Please review both of these edits and hand update where needed.**

If you did not roll duplicates and did not balance in Step L:

**N. AGB500 – Edit Parcel Master and Land Categories.**

These parcels appeared on AGB451 and should have been investigated at that point. However, this situation can be acceptable and AGB500 needs to be executed on the applicable categories for the following reason:

A PARCEL may have more than one RI land category entered in Parcel Master, but not all of the land categories are entered in the RI land file for that

particular parcel. These are the parcels where you will have a problem balancing the category that is NOT entered into the land file.

**Rebalance only those categories that were off.**

- PMB002 (Step F)
- + AGB452 (Step H)
- AGB453 (Step G)
- + AGB500 (Step N)
- = PMB002 (Step L)

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

PMQ010SHT0: **Sheet Zero** - If this was clean in Step #3D and now it is not, please call TSB before continuing.

**AFTER ALL SUBSYSTEMS HAVE BEEN ROLLED:**

- 23. **Trending (Factoring).** If you did not trend in Step 15 or in the subsystems and would still like to, you may trend Parcel Master at this time. Refer to Step 15 for instructions. Be aware that you might be trending over values already trended in the subsystems or if you have uploaded values from ProVal, you will want to make sure you do not trend those new values.
- 24. **PMB068 - Update Physical Inspection Year in Parcel Master.**  
Run on the same limits used during the checklist. The consulting appraisers need an updated physical inspection year to monitor the five-year plan.
- 25. **PMB069 – 5-Year Appraisal Progress Report**  
Optional – Report B will list those parcels which have an illogical category combination. Some of these parcels will need to be corrected. (The current 5 year cycle is: 2018, 2019, 2020, 2021 & 2022.)
- 26. **PPB072 – Print Listing of QIE with Review Year Not Updated**  
If anything prints on this report, it may be subject to recapture. Please send the report to Gary Houde at the State Tax Commission.
- 27. **PMQ015 – List Invalid Categories** (8, 44, 60, 61, 62).  
This should be clean. Alan Dornfest expects to see zero value for these categories on the Abstract. The 60-62 categories should have been replaced with either a 50 (residential) or 51 (Commercial).
- 28. Create New Land Homeowner Exemption Records. **This is optional** for full AS/400 counties. **If you use ProVal, skip this step.** If you split into duplicate categories during the land rolls and updated your homeowner market, or if you have been



updating the homeowner market in Parcel Master by hand, you do not need to do these steps. Read what each one does before proceeding. Call if you have any questions.

- A. **LDB372 – Create/Update HO Records for Parcels with Less Than 1 Acre.**  
Creates/updates land HO records for eligible parcels that are 1 acre or less by putting the Parcel Master market value into the HO CB field in the subsystem. Those that do not create (e.g. greater than 1 acre; you will get an edit listing these parcels) will need to be handled manually (either in the subsystem or directly in Parcel Master). Run this first in non-update to review the printouts. When ready, run in update.
- B. **PMB078 - Back up Category File.** (Answer Yes to replace.)
- C. **LDB371 – Roll HO Land Records**  
This will take the land HO records in the subsystem (updated/created by the LDB372 or manually entered) and roll them into the HO Market column in Parcel Master. Run this in non-update first and review the printout to make sure you are good with what will be rolling in. When ready, run in update. **If you have been hand updating all of your HO Market in Parcel Master, this step is optional. It will just roll back in the amounts pulled from Parcel Master by LDB372. If you have been updating in the subsystem, you need to run the LDB371.**
- D. **PMQ010 – Edit for Bad Sheet Numbers.**  
PMQ010SHT0: **Sheet Zero** - If this was clean in Step #3D and now it is not, please call TSB before continuing.
29. **PMB126 – Parcels with Land HO but No Improvement HO**  
This program will list parcels that have homeowner market on a land category but do not have a homeowner on an improvement category and vice versa. The program will only look at parcels with a valid homeowner's exemption record. **\*\*Note that you might see the edit for a parcel with no related parcels. (eg has a cat 20 and 41 with a HO record. See if the land has a homeowner market. If not, should it?) You will see many mobile homes – no real way to weed these out. Just double check to see if they should be related to a land parcel.**
30. **PMB012 - Exemption Value Summary**  
Run in summary. Use this to balance to step #32.
31. **MSB009 – Recalculate all HO Exemption Amounts**  
This program recalculates all HO records - it will apportion the exemption between all eligible categories (if they have a HO market) and between related parcels. It will also cap the HO at **\$100,000**. (Don't use the totals to balance.)

- 32. **PMB012 - Exemption Value Summary.** Run in Summary. The **HO Market Value** total should be the same as the PMB012 from step #30. The exemption amount will be different as the MSB009 recalculated it step #31.

```

*.....1.....2.....3.....4.....5.....6.....7.....8.....9
DATE  4/07/2016          UNIFORM ASSESSMENT DEVELOPME
TIME  8:44:04          SOFTWARE SYSTEMS
                                PMB012
* HOMEOWNERS *  CATEGORY MARKET VALUE  EXEMPTION AMOUNT  DISALWD MKT  DISAL
                                10      6,926,573      3,202,148      65,800
                                12      26,404,821     11,513,486     378,968
                                13       7,272         3,637
                                15     12,271,150     4,667,324     106,005
                                16       8,640         4,320
  
```

- 33. **PMB025 - Edit Exemptions and Specials**  
Run on "A" status. Edit and clean up all exemptions except Circuit Breaker (say "N" to the CB option). They will be edited separately later in this checklist. (See step #3)

On those 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.

- 34. **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".

- 35. **OPTIONAL - PMQ070 – Parcel Marked as “Not at 50%”**  
This query will only list parcels marked at “Not at 50%”. Run this if you would like to see them split out from the PMB369 report (step 34).

- 36. Optional Edits:
  - A. PMB010 – List Out of County Owners  
Look for out of county zip codes with a homeowner’s exemption.
  - B. PMB093 – Parcel with Homeowner by Select Cat/Acre  
Run this to double check land categories that are greater than one acre with a homeowner exemption.

- 37. **PMB013 - Edit Parcel Master**  
At this time, all categories should have values. **Look for any excessive values** or acreage in the Parcel Master file.

Suggested responses:

**Limits:** Use all Assessment Drive 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:

```

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)
```

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:

```

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
    
```

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.**

38. **PMB125 - Land/Improvement Review Year Edit**  
**Optional.** This edit will list all parcels where the improvement review year is different than the land review year.

39. **PPB020 – PP Exemption Over \$100,000 Edit**  
 Please review and correct. No owner should receive over \$100,000. After correcting, please rerun to verify all have been cleaned up. (If this was clean in step 17T and you have not changed any PP parcels, you can skip this step.)

**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. Call if any parcels appear on this report.

40. **Run PMB002 and PMB003**  
 Be sure that these reports balance to each other, as they are the current year values before any corrections or Board of Equalization changes.

41. **PMO062 – Enter/Update Taxing District Information**  
 You need to **add or remove districts and update the phone number** (if given) **and hearing date** for each taxing district. This information is required for the assessment notices. The County Clerk should have all of this information for you. You will be asked if the taxing district is in compliance (Y or N). **\*\*If you don't already have it there, please add "208" (or new area code!) to each phone number.**

**\*\*Remove any judgments that no longer apply.** You will need to get with your Treasurer to determine this. (Most are only good for 2 years.) For those that still apply, do you want them to print on the Assessment Notice? If yes, make sure you mark them "E" for not required to have a hearing date.

The districts are required to supply the Clerk with a hearing date. (They are not required to submit a phone number.) If they did not submit a hearing date, mark the compliance field with an "N". A "no response" will then print on the Assessment Notice for that taxing district. For the various school bonds, torts, etc., you can use the same date that you entered for the main school district. (Otherwise, it will list as "no response".) A June 24<sup>th</sup> hearing date is entered as 06242020.

If the district is not required to hold a meeting (eg. some hospitals) then put an "E" for exempt in the compliance field. (If you have the State as a district, mark that with an "E".) The notice will print "not required" for these taxing districts.

Run a **TXB612** to get a listing of the taxing districts entered into your 2020 file. Use this to proof to the PMO062 list to verify it is complete. (F14 while in the PMO062 will give you a list.) If you have districts on the TXB612 that are not on the PMO062, page down to the end of the list and enter the district number, hearing date and phone number. The name will auto fill for you and the districts will also automatically renumber when you hit enter. **Remember**, if you are updating for this year and select to print last year's taxes, the districts may be different. Print a notice to see if they are printing as desired.

Taxing District Information				
Dist #	District	Phone	Hearing Date	Compliance
<u>10</u>	STATE			<u>E</u>
<u>20</u>	LINCOLN COUNTY	<u>2088867641</u>	<u>7152014</u>	<u>Y</u>
<u>100</u>	SHOSHONE CITY	<u>2088862030</u>	<u>7202014</u>	<u>Y</u>
<u>110</u>	RICHFIELD CITY	<u>2084872755</u>	<u>6282014</u>	<u>Y</u>
<u>120</u>	DIETRICH CITY	<u>2085442102</u>	<u>7012014</u>	<u>Y</u>
<u>200</u>	GSCHL 231	<u>2089344321</u>	<u>6242014</u>	<u>Y</u>
<u>201</u>	231 BOND	<u>2089344321</u>	<u>06242014</u>	<u>Y</u>
<u>210</u>	SSCHL 312	<u>2088862381</u>		<u>N</u>
<u>220</u>	RSCHL 316	<u>2084872790</u>	<u>7152014</u>	<u>Y</u>

More...

42. **PMO002 – Category Description Update**

If you would like to change how a category description appears on the assessment notice, you can go into this program and change it. Call the program and then page down to review the descriptions.

43. **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.**

44. Backup the UADFILE - **REQUIRES DEDICATED UAD FILES**

See page 34 to save UADFILE.

**\*\*If this is your permanent record** (if you do not keep a copy of your assessment notices or a printed roll), ask your county attorney how long you must keep this tape.

45. **PMB062 - Assessment Notices** (refer to documentation):  
Limits – use your main roll limits. (See step #1.)

Make sure you enter the correct current year. (eg 2020. If you enter 2019, it will create notices based on 2018 taxes.) This year also prints at the top of the notices.

You must select **“Y”** for **“Is this your Main Roll”** in order for the taxing district hearing dates to show on the notice.

**Any category 81s** that have specials **will only print** if you answer **“Y”** to print cat 67/81, **“Y”** to print 0 market value for other parcels, 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 new exemption and of course for those still over \$100,000. (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 \$100,000, 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 2020 review year. (Both zero net value and those over \$100,000.)

**BDS or MT:** If you send your notices to a print vendor, you select **“NO”** for the print to laser option. Vendors are set up to receive/read the file in that manner. Use the **“Assessment Notices to txt File”** instructions to create the file to send to them.

**Estimated Property Tax:** You have the option to print the STC web address on the bottom left of the notice. If you answer **“Y”** to this prompt, it prints:

**“To get an estimate of your property tax, use the Tax Estimator at [tax.idaho.gov](http://tax.idaho.gov).”**

**However,** for your levies to be estimated and posted on this site, you **need to submit your values to the STC as soon as possible.** For instructions on how to do this, see step #48 below.

You still have the option to print/not print last year’s taxes on the notice.

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.

46. **PMB117 - Print Summary Sheets**

This program will print new Parcel Master summary sheets after "All" subsystems have been rolled and trended. (If you said “Y” to summary sheets when you ran each roll program.) It will only print 1 sheet per parcel. It will also give you the option to print new appraisals by subsystem. Parcels uploaded to the AS/400 from ProVal will print summary sheets.

47. **PMB001 – Parcel Detail Listing**

If you want a printout showing the values and estimated tax that printed on the Assessment Notices, run this report.

48. **Estimated Property Tax:** If you would like to have your county’s levy estimates out on the STC website, you need to submit your values to the STC **as soon as possible**. To do this:

**Run PMB006. Use your main roll limits.** (Do **not** include Utilities.) **Send Gary Houde the TMPA2B00 file that is created when you run PMB006.** (Use the Abstract Download instructions – but, you only need to send the TMPA2B00 file.) The TMPA2B00 file will also provide your new construction values. Gary will estimate your levies and then post them out on our website. Taxpayers can go to the website and type in the value listed on their Assessment Notice to get an estimated tax for 2020.

49. **YearComp – Build Value Comparison File (Category Value Last Year/Current yr)**

Please run this program. (**Call YearCompC**). Answer “Y” to the prompt: “Are you running this during Assessment Drive?” This will create a file that your Consulting Appraiser will need to review at a later date. It will kick out a report for your information/review. Use your main roll limits.

50. **Ag Year Comp – Compare Ag Categories.**

Please run this program. (**Call YEARCMPAGC**). Answer “Y” to the prompt: “Are you running this during Assessment Drive?” This will create a file that your Consulting Appraiser will need to review at a later date. It will kick out a report for your information/review. Use your main roll limits.

51. **PROPERTY TAX REDUCTION: \*\*for 2020 the deadline to submit is July 6<sup>th</sup>\*\***

**If you enter your PTR Applications using the PTR web program, make sure you have installed your PTRLoadData from Pam before continuing. If you have not installed, please do so now.**

A. **PMB025 – Edit CB Exemptions** (Only select “Circuit Breaker Data”.)

**Investigate and clean up these edits:**

“Circuit Breaker Value but No Circuit Breaker Record” **(must be clean)**

“Circuit Breaker Value XXXXX Parcel Master XXXXX” (some may be OK)

“Circuit Breaker Reduction Amount Invalid” **(must be clean)**

(If the parcel is listed because it has a CB record from a prior year, but they did not apply for the current year, then you can ignore the edit.)

“More than One “X” Record on a Multiple Application” **(must be clean)**

(Has 2 X records instead of an X and a Y.)

B. **PMB016 – PTR Preliminary Reduction Roll**

**Run in NON-Update.** (Say “N” to tape)

Verify the parcels listed and your applicant count.

NOTE: if you get the message “Problems encountered with parcels or related parcels” while running PMB016, the program will end without creating the PMB016 report. You will get an edit report instead. You must clean up the edits and then you can rerun the program.

**ALL** submitted applications need to show on the PMB016 – even those you think will be disallowed by the State.

If parcels show up on the report that should not be there (did not return an application this year), use PMO285 to blank out the CB “Return Flag”.

```

Parcel Key: RP S0100039004A A
Name: ██████████ SSN: 571297167
Original PTR Schedule:
Original PTR Market:
Original PTR Disallow: Return Flag: _ (Y or blank)
                                     Mult
Parcel Key PTR Market PTR Sched Return Flag App
RP S0100039004A A

```

C. **PMB016 – PTR Preliminary Reduction Roll**

**Select “Y” to “Update the file”.** (Say “N” to tape)

Ask for 3 copies of this report – one to keep, one to send to the STC, and one to give to the Treasurer for use during the Tax Drive.

The signature page for the PMB016 has changed. The Clerk/Auditor no longer needs to sign it, only the Assessor.

\*\*If you ran your PMB016 and submitted it to the STC **prior** to running this checklist, please rerun it and verify that the values are still the same.



- D. Please send the Updated and signed **PMB016** and a **mostly\*** clean **PMB025** (#50A) as soon as possible, but **no later than July 6th**, to:

Pam Waters  
 Idaho State Tax Commission  
 PO Box 36  
 11321 Chinden Blvd, Bldg 2  
 Boise, ID 83714

\*You might still have edits for % HO/CB and for land < 1 acre.

**NOTE:** If you use the PTR web program to enter your PTRs, you do not need to create or send a tape, just the signed PMB016. If you **do not** use the PTR Web Program, call us and we will dial in and pull down the info – please do not send a tape.

Did you clean up your PMB025 Circuit Breaker edits (50A) **before** sending in the PMB016?

52. **NEW CONSTRUCTION ROLL**

As per Section 63-301A, Idaho Code, the New Construction Roll must be certified to the County Auditor by the **1ST MONDAY IN JUNE**. Do not send a copy to the State Tax Commission at this time. The PMB106 sent to the STC at Abstract time will fulfill the STC requirement for New Construction.

The passage of HB645 (retroactive to 1/1/2010) requires that you report losses in value on any prior new construction rolls. There are 3 triggers: In accordance with § 63-301A(1)(f) Idaho Code and Rule 802: 1) a BTA or Court decision; 2) an error such as a double assessment; or 3) a value decrease due to a change in **land** use classification that result in a **value decrease** of a parcel **that has been previously included on any New Construction Roll**, then the amount of the **difference between the value first reported on any New Construction Roll and the current value shall be deducted from this year’s New Construction Roll**.

To help you track and report this loss of value, we have a market adjustment field (NC) in Parcel Master. PMB250, PMB251 and PMB256 will also reflect the addition of this adjustment. See the instructions entitled “**New Construction Adjustment Entry/Update Process**”. <http://tax.idaho.gov/search-formspublications.cfm?ch=tech&t=pt>

The following reports will satisfy the county requirements:

- A. Enter any loss in New Construction value. (see above)  
**PMO254** – Will allow you to look up old new construction records by parcel.  
**PMB260** – Will List All NC Adjustment Records.
- B. **PMB250 - New Construction by Taxing District**  
 Summary of net taxable new construction value by taxing district.

C. **PMB254 - List/Delete Incomplete UANEWC00 Records**

Execute this program the first time **without update** using the year **2020**. Check these over to see if records need updating or if they can be deleted. **When ready, rerun the program in update**; those with incomplete records will be deleted.

D. **PMB256 - New Construction Detail Listing**

The New Construction Roll (detail) shall be certified to the County Auditor no later than the first Monday in June. The market value on the PMB256 should balance to the net market value on the PMB250.

E. **PMB251 - New Construction Abstract**

The new construction value on this report should balance to the NET MARKET value on the PMB250. (This abstract is not a requirement, but will give you an additional balancing report.) Submit this report to your County Clerk by the 1<sup>st</sup> Monday of June. You do not need to send it to Gary Houde.

Any adjustments or corrections to the New Construction Roll must be done prior to the **1st Monday of August**.

53. Take a deep breath & pat yourself on the back:

**You made it through another year!!**  
**(I am thinking you should have a lot of chocolate/fruit!)**

**SAVE UADFILE**  
**16G TAPE DRIVE COUNTIES (USING QIC5010 TAPES)**

Instructions for saving MLR-1 tapes with density \*QIC5010:

1. Initialize the tape:

Type in INZTAP and then hit F4 to prompt

Device:	<b>TC</b>
New volume identifier	<b>BACKUP</b>
New owner identifier	<b>COUNTY NAME</b> (put your county name)
Volume identifier	<b>*MOUNTED</b>
Check for active file	<b>*NO</b>
Tape density	<b>*CTGTYPE</b>
Code	<b>*EBCDIC</b>
End of tape	<b>*REWIND</b>
Clear	<b>*NO</b>

2. Save UADFILE:

Type in SAVLIB and then hit F4 to prompt

Library	<b>UADFILE</b>
Device	<b>TC</b>