

ABSTRACT CHECKLIST

Program updates were modemed to you and installed on 7/12/22. You can start the checklist as soon as your BOE hearings have been completed and you have made any necessary value changes and entered any applicable late HO Exemptions.

Any necessary parcel updates (corrections or BOE changes), should be made directly in Parcel Master before proceeding. (Or brought in from ProVal.)

The abstract reports are due to the Tax Commission by the **FOURTH MONDAY OF JULY**.
This Abstract is for your Main Roll Limits only. (eg LP, LR, MH, PP, RP, SC)

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

Make any changes necessary for year **2022** before proceeding with this checklist.

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

If any parcels appear on this report, check the list carefully to be sure you want these active parcels to expire at this time. Any with a date LESS than the run date you would use (like today's date), are the ones you need to take care of now. If you have any expiring in 2023, leave them and expire them next year during March Startup.

*Leave all PP parcels that are greater than \$100,000 and less than \$250,000 as we still need them at Tax Drive to calculate your reimbursement money. You can delete them in 2023.

If you only have a couple to expire, carefully hand delete them using F23 and then go to step #3. Call if you have any questions.

If you have a large number of parcels on the PMQ006 that you **want to expire now**, (are you sure?) you will need to **complete steps 5 through 14 on the Assessment Drive Checklist (CL8)**. **Complete a UAD File backup before and after these steps.**

If you do not need to expire any parcels or you hand deleted above, continue to Step 3.

3. **PMB025 – Exemptions Edit**

Edit Hardship, Homeowner, Casualty Loss, Remediated Land, and Circuit Breaker data on the same limits you used during Assessment Drive. (eg, LP, LR, MH, PP, RP, SC.) (Might be easier to run each edit separately.) Clean up any problems before continuing with this checklist. ****Do not need to clean up PTR edits for your Abstract.**

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

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

PMQ045 – List IE Exemptions Greater than 5 Years

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

5. **PMQ040 – List Market Adjustment Values not Matching the Category File**
All parcels that appear on this edit **MUST** be cleaned up. If not, incorrect values could be used on your Abstract. (Parcel Master, F8 & F6.) Call if you have questions.

PMQ060 – Edit Category and Market Adjustment File

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

PPQ035 – List Orphan PP Codes in Hardship File

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

If the parcel had the PP exemption in 2021 on the category listed on the report but now the exemption is on a different category, or if the parcel is not getting the exemption this year, please go into Parcel Master Entry/Update, into the category window (F8), then into the Market Adjustment (F6) and clear (field exit through) the category listed on the report.

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

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

- 6 **TXB612 – List Taxing Districts**

Verify your **2022** taxing districts. ****If you have any new bonds that are in an Urban Renewal area (any that qualify under HB470 - see below), you will need to make sure the “Pay to UR” flag has been changed to “N”. If you are unsure, please contact your Clerk or Ben Seloske at the STC. (If you do not have UR, you can leave the flag as a “Y” or change it to an “N” – does not matter since the code area is not flagged as being Urban Renewal.) Use this list when completing the PMB006 in step #18C.**

Here are the districts that should NOT pay to UR (Change “Pay to UR flag” to “N”):
 Funds established **after** 12/31/2007. (If **before** this date, they **do** pay to the UR.)

- *1-2 year budget override elections

- *Judgements

- *School Bonds and Plant Facilities

- *Non-permanent School Supplementals

(Does not apply to Permanent Supplementals)

- *School District Emergency Funds

- *Highway districts for URs formed or annexed after 7/1/2020.

(Unless the UR or local governing body establishing the UR (ie City) provides for road maintenance (agreement by Sept 1 of any year.)

- *Old bonds included in a **newly** formed UR or parcels newly annexed into an existing UR, do not pay to the UR. (If a code area has a school bond prior to 12/31/2007 that is annexed into a new UR, then the newly annexed bond does not pay to UR even though it was originally created prior to 2008.)

Print and review a TXB001 from the prior year. You can see which bonds had the flag set to “N”. We recommend that you do not change these unless you discover an error or know that something changed. Call us to confirm.

Look at the TXB612 – if you have any districts with a “**Status**” of 7, you go into TXO010/Levy and pull up that district. Levy status 7 “Other” means that the levy only applies to certain categories. **Verify that the correct categories are listed.** Confirm with your Clerk.)

- 7. **PMB030 - Edit Urban Renewal** (*Skip step #16 if you do **not** have Urban Renewal)
Run this on all ALL property types (including occupancies). **ALL EDITS MUST BE CLEANED UP** before continuing with the checklist. A base value can NEVER be higher than the Net Market Value – this edit will cause problems if not fixed. (Move the higher base value to another category on the parcel if that category can support a higher base value.)

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

The program defaults to the prior year (**2021**) for you. (You can go back further if you are interested.) The report will only show parcels with changes in UR base between the current base value and last year’s base value. Increases should be investigated.

“No History” implies that a split or combination occurred with that parcel. These should be reviewed to verify that the base was appropriately split or combined. (Prorated between the split parcels; combined for combined parcels.)

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

ALL large changes should be investigated. Positive changes would be a parcel losing an exemption (including loss of HO); base would then go back to what it was prior to the exemption or the full value of the category at the time of UR formation. All other increases would be suspect. **Call if you have questions.**

8. **PREPARATION FOR ABSTRACT BALANCING**

- A. The following reports should be run and **used to balance to the PMB005-Abstract** (Step 8C). (Run on the same limits used for the Assessment Drive.) **Keep these reports to balance back to until after the A2B. Give a copy of both reports to the Treasurer, as they are used for balancing during Tax Drive. They will also be needed for the Utility Checklist in September.**

PMB002 - Category recap

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

PMB012 - Hardship/CB/HO/Specials List

Select “Summary of all”.

- B. Additional reports for balancing:
 (Should balance to the above PMB002 and/or PMB012)
 PMB003 - Quantity and value recap by code area.
 PMB023 - Category recap by code/category.
 PMB024 - Abstract - Office copy.
 (Your PMB006 – step 10C, should also balance to these reports.)
 The PMB024 should balance to the PMB005 (add UR Inc + grand total).

C. **PMB005 – Abstract**

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

Speculative land factors. **These are no longer required and need to be left blank** for your submitted reports to the STC.
(If you want to run them for your own information, you can.)

Pollution and Recycling exemptions: NEW - We have now added the ability to enter your Pollution (PC) and Recycling (RC) exemptions in Parcel Master as Market Adjustments so that you can track the value and exemption in Parcel Master. If you want to use them and have entered them in Parcel Master, say “N” to questions #4 & #5. If you have some entered but not all, say “Y” and enter those NOT entered as market adjustments. If you have all of them in as Market Adjustments, say “N”. (Otherwise they will show a doubled value on your PMB005.)

PLEASE look closely at your values and the exemptions at the end of the PMB005. Are they what you are expecting them to be?

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1,951,603 (PC) - Pollution
0 (RC) - Recycling
0 (R1) - Speculative cat 1-7
0 (CL) - Casualty loss
0 (IE) - Investment Exemption
0 (W4) - Developer Exemption
8,347,161 (PP) - PP Exemption
0 (BB) - Hardship
0 (H) - Homeowner
0 (LI) - Large Investment
0 (QIE) - QI exemption
0 (RL) - Remediated land
0 (SE) - Small employer

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Example: If you have some big IE exemptions but it is showing “0” for IE on the PMB005, then something is wrong and your net taxable value is too high. (YES, the 0 for Homeowners above should also bother you . . . !)

OPTIONAL: If you have any occupancies, **please DO NOT include OC parcels in your Main Roll Abstract.** If you would like, you can run a separate PMB005 on

your occupancy property types. You do NOT need to send this to the STC; it is for county use only.

D. Balancing Formula for Abstract

PMB005 (Full Market Value)
 - Pollution Value (T)
 - Recycling Equip Value (RC)
 - QIE Exemption

 = PMB002 Total Market Value

This value can be checked in total or by category.

PMB005 Homeowner (H) = PMB012 Homeowner Exemption Amount

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

E. Check to make sure there is NO net taxable value on category 81.

F. The PMB005 will spool out 4 reports: County, School Districts, Cities, and an Ambulance/Flood/Fire, etc report. **(You will need to send a copy of all 4 report to Ben Seloske, STC, Step #12.)**

9. Bunderson Reports (PMB032)

Please run PMB032 to create the Bunderson Reports needed by Alan Dornfest. Alan uses this information to respond to legislative requests. You will need to download and e-mail the resulting data. Use the **“Property Identification Report (PMB032)”** instructions on our website under Technical Tips/Downloads. (2 files have been removed as they are no longer used.: PMB033 & PMB037.)
<http://tax.idaho.gov/search-formspublications.cfm?ch=tech&t=pt>
 Please send these files to **Ben Seloske** at the STC.

10. VALUES FOR ASSESSMENT CYCLE AND BEGINNING VALUES FOR TAX DRIVE
 (You can also run these reports separately on occupancy property types - optional.)

A. PMB003 – Code Area Quantity and Value Recap

Run 3 copies of this report using your Assessment Drive limits. (Also include any "prepaid" property types that you may use.) **Give a copy to the Treasurer and the Clerk. You will need this report to balance the Utility and Tax Drive Checklists.**

B. PMQ106 – List Urban Renewal Districts

For Urban Renewal Counties. Use this list to help complete the "Urban Renewal Districts" section on the PMB006 (A2). This section **wants the UR District (RAA) name**, not the taxing districts.

C. PMB006 – Market Values by Taxing District (Generates the A2 Report)

Use the same limits used for Assessment Drive. You need to answer "Y" to print the form that can be submitted to the STC. This will generate the A2 form required by the STC. This report should balance to the reports run in step 8(B). **You need to hand enter your values for all newly annexed property on the generated report unless you have entered them in the Annexation Subsystem. If you have, they will automatically print on the report.**

The PMB006 will spool out 5 reports that will need to be sent to Ben Seloske at STC (Step #12): PMB006, PMB106NC, PMB106, PMB256 and for 2022 PMQ106Q2 (for PP reimbursement values).

Stop and look. Are your UR Increment and Net Market values what you are expecting? **If anything looks weird – investigate NOW!**

Save a copy of these reports for future balancing. Also give copies to the Treasurer so they can be used for balancing during the Tax Drive Checklist.

Your certified PMB006/106 HAS to balance to a PMB006/106 that will be run by the Treasure at Tax Drive in October. The Treasurer will not be able to proceed until they balance with the July certified reports. It is an excellent idea to run the PMB006 once or twice a month and balance back to this PMB006 & PMB106 to verify that you are still in balance prior to Tax Drive.

****If you used the new Cat 81 market adjustments to split out the various cat 81 exemptions, please note that these are not adding into the Market Adjustment column on the PMB006. (So will not balance.) The Net Market, HO & UR Diff are correct and the totals on the PMB106 are also correct and should balance to the other reports.**

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

11. PERSONAL PROPERTY CATEGORY SUB-CLASSIFICATION - OPTIONAL

A. PMB027 – EDIT PP SUB-CLASSIFICATIONS AGAINST CATEGORIES

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

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

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

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

12. BY THE 4TH MONDAY IN JULY, email the **SIGNED:**
- 1) **Abstract Reports PMB005 (8F) – there are 4 of them:**
 - a.) County
 - b.) School District Report
 - c.) City Abstract Report
 - d.) Ambulance, Flood & Fire Report, etc (8G)
 - 2) **The PMB006/A2 Reports (10C) – there are 5 of them**
 - a.) PMB006
 - b.) PMB106NC
 - c.) PMB106
 - d.) PMB265
 - e.) PMQ106Q2 (PP reimbursement market values) 2022 only
(Might show as QPQUPR FIL)
- TO: Ben Seloske
Research & Local Assessment
State Tax Commission
P.O. Box 36
Boise, ID 83722-0320
Ben.Seloske@tax.idaho.gov
13. **Abstract Download Files:** Please send the files generated by PMB005 and PMB006 to Ben. This will assist him in the verification process of the levies and eliminate the hand entry of all of the data. Please refer to the “**Download Abstract/A2 Files**” instructions to complete this task. <http://tax.idaho.gov/search-formspublications.cfm?ch=tech&t=pt>
****This is a separate download than the one done in step #9.**
14. **PMB080 - PURGE LOG FILE
REQUIRES DEDICATED FILES**
This program will purge all of the entries in the log file within the dates keyed. The log file contains changes made to your files. ****NOTE:** It is **highly recommended** that you retain the previous years log records so that you have a record of the changes made Abstract to Abstract. Example: What dates do you want to purge? **From:** blanks **To:** 06 30 2021 . This purges everything older than 06/30/2021 from your log file. (Does not create a report.)
15. **MSB015 – Clear Report File Records by Date**
This program clears the records in the reports file (UAREPT00), by date, that were created when you requested summary sheets, labels, sales verifications, etc. We suggest you only keep records from Abstract to Abstract and clear those older than that. (eg. Delete up until the prior year's abstract. Entering 6/30/21 will clear all report file records older than and equal to 6/30/21.)
16. **Backup UADFILE. REQUIRES DEDICATED UAD FILES.** Label a tape (eg. 2022 Abstract) and **retain it so that you will have a copy of your abstracted values.** This tape can be used as your "permanent record". We recommend that you retain this

permanent record for seven years or follow the recommendation of your county prosecutor.

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

You only need to do this if you have not recently completed this task. This program provides a report and a file (UAIRRC00) that lists all parcels with category 5 in Parcel Master. The report and file (see link to instructions below) should be emailed to:

ghyde@idahorange.org

Gretchen Hyde

Idaho Rangeland Resources Commission

PO Box 126

Emmett ID 83617

208-398-7002

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

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

The information contained on the A2 generated by the PMB006 (step 10C) fulfills the STC requirement for New Construction. You **do not** need to send this report to the Tax Commission, but you can run and print it for your own records.