

Transient and Subroll Personal Property:

Ownership code. You will need to add ownership codes to any subroll or TP parcels that might have the same owner as a PP parcel so that we can cap the exemption at \$100,000. (See attached Ownership Code documentation.)

The ownership code is a 4 digit alpha/numeric field we need you to use to identify parcels with the same ownership. (You can use numbers, letters or a combo of both for the code to identify an owner.) We will use this to help edit and monitor the PP exemption for those taxpayers with multiple PP, TP, SP, etc. 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 (MSB020) 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. We would recommend that in this reporting year, you apply the exemption first to the parcels in the code areas with the highest levies. 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.

We have 2 queries to help you identify common owners. Both will list an ownership code if it has already been assigned to a parcel.

Call PPNAMELIST

Call PPADDRLIST

Remember, buildings, RVs, boats, float boats, aircraft, other motor vehicles, cell towers, and Manufactured and Mobile homes are NOT eligible to receive the exemption. Please make sure they do not have a category eligible for the exemption. (See below.)

Categories eligible for the exemption: These categories will automatically receive the exemption: **56, 59, 63, 64, 68, 71, and 72**. No other categories will automatically receive the exemption. If it should not receive the exemption, it needs to be moved to a different category.

If you determine that you have inventory that is eligible for the exemption but is listed as a category 45 or 57, you will need to go in and hand apply the exemption to those categories. (See attached doc on Market Adjustments.)

PERSONAL PROPERTY ROLL - Make sure you run on your subroll and TP limits only.
(If you hand update Parcel Master with your values and exemption, you can skip to page 3 and run PMQ040 & PPQ035 and run the edits on that page.)

- 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.**
- 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**
Run this report separately "With Inventory" and "Without Inventory", or run once and select "Both". Only parcels with a Personal Property category in Parcel Master will appear on this report.

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 on categories 56, 59, 63, 64, 68, 71 & 72 to see if they qualify for the PP Exemption.
- *** 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 "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. 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**):

$$\begin{aligned} & \text{PPB086 (Step I)} \\ + & \text{PPB085 (Step J)} \\ = & \text{PMB002 (Step H)} \end{aligned}$$

- K. **PPB076 - PP Category Recap with Inventory**
Gives category totals from the Personal Property file for specified 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.)

NOTE: If you have any QIE exemptions, please verify that they have been updated for 2019. (i.e. has the 2nd year been entered?) Use PPB090 to get a QIE listing.

- M. **PMB078** – Create backup of category file to use for balancing problems.
- N. **PPB079 - Roll PP Values to Parcel Master**
REQUIRES DEDICATED UAD FILES. **Remember summary sheets.
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.)

- O. **PMB002 - Category Recap**
Balance the Personal Property categories (see below):

$$\begin{aligned} & \text{PPB076 (Step K) Depreciated Value} \\ + & \text{PPB085 (Step L)} \\ = & \text{PMB002 (Step O) all Personal Property categories.} \end{aligned}$$

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.) Then, take a break – you deserve it!

- P. **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.

PMQ040 & PPQ035 - If any parcels appear on either report, please call TSB **before continuing**. (PMQ040 will just run and go out on hold on your spool file.)

*** Q. **MSB020 – Apply PP Exemption Up to \$100,000**
DO NOT INCLUDE PP parcel types in your limits. (TP and subroll only)
If you roll in your TP and subroll PP from the subsystem, you do need to run MSB020. If you update the values and exemption by hand in Parcel Master, you do not need to run MSB020.

MSB020 applies the exemption to categories 56, 59, 63, 64, 68, 71 & 72.
(It will **not** auto apply to categories 45 & 57. See step R.)

MSB020 applies 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 will 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.

To apply the exemption by hand, use the Market Adjustment Entry/Update; code “PP”: <http://tax.idaho.gov/search-formspublications.cfm?ch=tech&t=pt>

*** R. **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.

*** S. **PPB020 – PP Exemption Over \$100,000 Edit**
Run on **ALL limits**. (Main, Sub, TP, UP, UR) 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 parcels with a PP Exemption where the owner also has Operating Property. (Jerott.Rudd@tax.idaho.gov)

PP Exemption: you are required to send notices to any **NEW** PP accounts that were zeroed out with the new exemption. To do this, you need to answer **“YES” to both** prompts: “Include Cat 67 & 81” and “Print Zero Market Value”.

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