



Property Tax Activity Report and Worksheet (PTAR)

General Rules - Assessments

All property except Vehicle Renewals

- Total assessment charged less:
 - Assessment abated via Refund or Error
 - Assessment removed via Nulla Bona
 - Assessed value of special distributions (Partner Counties, Econ Dev, etc.)
 - Assessed value of returned checks, if requested
- County assessments only include properties charged county millage
- School assessments only include properties charged school millage
- Tax years greater than or equal to Reporting Year

Vehicle Renewal Assessment

- Total assessed value of all paid records less:
 - Assessment abated via Refund
 - Assessed value of returned checks, if requested
- All tax years

Properties exempt from all taxes are excluded from both county and school values for all property types.

General Rules - Taxes

All Taxes

- Gross taxes paid less:
 - Homestead and Legal Residence Exemptions
 - Manufacturer Exemptions
 - Local option sales tax credit
 - Special distributions (Partner Counties, Econ Dev, etc.)
 - Net tax on refunded notices
 - Net tax on returned checks, if requested

Taxes are disbursed based on the County, School, and Special levy code designations.

General Rules - External Assessments and Taxes

Assessments and values not part of the tax roll can be entered in the control file for inclusion in the report.

- Entirely optional
- Provides a complete printed report

Property Tax Activity - County

Search Tax Year
Tax Year: 2022

Assessments

Fees Received From Other Counties: 50,000
Business Personal Lock-In: 25,000
Motor Carrier Reimbursement: 75,000

Taxes

	County	School	Special
Homestead Reimbursement	.00	.00	.00
Residential Exemption Reimbursement		.00	
Merchants Inventory Reimbursement	.00	.00	.00
Fees Received From Other Counties	.00	.00	.00
Motor Carrier Reimbursement	.00	.00	.00
BMW (Payments Received)	.00	.00	.00

Property Tax Activity - School

Year
Tax Year: 2022

Main

School District: 65
Fees Received: 25,000
Bus Pers Lock-in: 65,000
Motor Carrier Reimbursement: 75,000

School District	Fees Received	Bus Pers Lock-in	Motor Carrier Reimbursement
65	25,000	65,000	75,000

New Remove

Post Has Been Accepted

Verification

Balancing reports

- PTAR by Tax District
- PTAR Worksheet
- Auditor's Summary
- Fee-in-Lieu List
- Custom reports
- Apportionment reports

PTAR Worksheet

Section III. County Assessments

	<u>CURRENT</u>	<u>PRIOR YR</u>	<u>DELINQUENT</u>	<u>TOTAL</u>
<u>Part 1. Real Property Assessed by County</u>				
ADDED	0	369,938,157	759,460	370,697,617
REFUNDED	0	5,438,820-	118,800-	5,557,620-
ERRORED	0	15,398,320-	300,840-	15,699,160-
NULLA BONA	0	0	690-	690-
BAD CHECKS	0	0	0	0
	-----	-----	-----	=====
TOTAL	0	349,101,017	339,130	349,440,147

This assessment comes from real and mobile home records in a district which receives some county money, i.e. the Treasurer's district record contains millage for a county entity, such as county operating, county bonds fire millage, etc.

If you have a tax district which does not contribute to the county, the assessment for that district is not included here. An example is a TIF district set up in the Assessor's file as a separate district for the assessment that goes to the TIF. The county gets no money from this assessment, the TIF gets it all.

If you have any Joint Industrial Parks entered as real estate on the tax file, that assessment is included in the fee part (PART 3).

Advance mobile homes issued during the fiscal year for the tax year being reported or the next tax year are included in these totals.

Net charges are reported here for current year taxes plus any next year taxes (advance mobile homes). This means notices issued in the fiscal year are added. Errors, refunds and nulla bonas are subtracted. All errors, refunds, and nulla bonas done in the fiscal year date range are subtracted, even if the notice was issued and/or paid in the previous year.

Auditor's Summary

The screenshot shows the 'Auditors Summary' window with the following settings:

- Options:**
 - Begin Date: 07/01/22
 - Ending Date: 06/30/23
 - Rollbacks: Yes
 - Sort By: Year
 - FILOT: No
 - Report R/E FILOT as R/E:
 - District Summary:
 - Town Code Summary:
 - Export to File: No
 - Totals Only:
 - File Path/Name: C:\QS1\Exports\Tax_AuditorsSummary_100520
- Files:**
 - Vehicle:
 - Current:
 - Delinquent:
 - Prior Year:
 - Watercraft:
- Ranges:**

	From	To
Tax Year	2022	2023
By District	ALL	
By Town Code	ALL	

Provides verification for:

- Real Estate
- Watercraft and Motors
- Aircraft
- All Other Personal
- Business Personal
- Utility, Railroad, & Pipeline

Auditor's Summary

GRAND LEVY YEAR ALL DESCRIPTION							QS1 AUDITORS SUMMARY FOR ANY COUNTY AS OF 06/30/23		RUN DATE: 10/03/23			
DESCRIPTION	ORIGINAL	+	SUPPLEMENTALS	-	REFUNDS	-	ERRORS	-	NULLA BONAS	=	TO COLLECT	
TOTAL ACRES	281,345.81		9,835.52		2,151.05		8,287.64		.00		280,742.64	
TOTAL LOTS												
TOTAL BUILDINGS												
TOTAL ASSESSMENT - ACRES, LOTS	111,656,100		4,453,760		1,564,380		5,483,940				109,061,540	
TOTAL ASSESSMENT - BUILDINGS	240,888,920		10,353,940		3,950,520		10,097,770				237,194,570	
TOTAL MOBILE HOMES												
TOTAL ASSESSMENT -MOBILE HOMES	2,855,070		130,627		42,720		98,750		690		2,843,537	
TOTAL ASSESSMENT - REAL ESTATE	355,400,090		14,938,327		5,557,620		15,680,460		690		349,099,647	
TOTAL ASSESSMENT - ROLLOBACKS	197,850		158,200				15,550				340,500	
TOTAL AIRCRAFT	79		1				3				77	
TOTAL VALUE - AIRCRAFT	117,880		2,530				16,360				104,050	
TOTAL BOATS, MOTORS, TRAILERS	10,499		92		4		237				10,832	
TOTAL VALUE - BOATS, MTRS, TRLS	8,064,629		122,800		9,380		294,160				7,883,889	
TOTAL VALUE - DOC VESSELS	128,240		4,770				65,770				67,240	
TOTAL VALUE - OFFICE FURNITURE												
TOTAL VALUE - CAMPERS												
TOTAL WATERCRAFT	1,230		493		9		73				1,705	
TOTAL VALUE - WATERCRAFT	1,948,145		301,140		9,290		158,015				2,081,980	
TOTAL SCDOR 4												
TOTAL SCDOR 5	8,079,050		429,900		124,760		1,360,740				7,023,450	
TOTAL SCDOR 6 - PSNL	7,354,750		181,630		9,030		253,130				7,274,220	
TOTAL SCDOR 6 - REAL	1,593,530				16,170		88,500				1,488,860	
TOTAL SCDOR 7	164,937,440		137,955,860				149,183,820				153,709,480	
TOTAL SCDOR 8	1,103,306										1,103,306	
TOTAL VALUE - SC DOR	183,068,076		138,567,390		149,960		150,886,190				170,599,316	
TOTAL VALUE - PERSONAL & SCDOR	191,378,825		138,697,490		159,340		151,262,480				178,654,495	
TOTAL VALUE - FILOT												
TOTAL COUNTY TAX-FILOT	.00		.00		.00		.00		.00		.00	
TOTAL ASSESSED VALUE	546,976,765		153,794,017		5,716,960		166,958,490		690		528,094,642	
LR ASSESSMENT	170,674,420		10,761,620		964,010		2,837,420		370		177,634,240	
HE ASSESSMENT	17,765,810		699,380		19,390		80,800				18,365,000	
IND ABATEMENT ASMT	27,398,200		23,017,100				24,862,680				25,552,620	

- Real Estate Assessment: Sum of Real Estate and Rollbacks
- Watercraft and Motors: Sum of Boats, Mtrs, Trls, Documented Vessels and Watercraft
- Manufacturing, Utilities, and Railroads require more information

PTAR Worksheet vs. Auditor Summary

Section III. County Assessments

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PTAR
Worksheet

Auditor's
Summary

DESCRIPTION	ORIGINAL	+	SUPPLEMENTALS	-	REFUNDS	-	ERRORS	-	NULLA BONAS	=	TO COLLECT
TOTAL ACRES	281,345.81		9,836.61		2,151.05		8,288.73		.00		280,742.64
TOTAL LOTS											
TOTAL BUILDINGS											
TOTAL ASSESSMENT - ACRES, LOTS	111,656,100		4,454,370		1,564,380		5,484,550				109,061,540
TOTAL ASSESSMENT - BUILDINGS	240,888,920		10,356,480		3,950,520		10,100,310				237,194,570
TOTAL MOBILE HOMES											
TOTAL ASSESSMENT -MOBILE HOMES	2,855,070		130,627		42,720		98,750		690		2,843,537
TOTAL ASSESSMENT - REAL ESTATE	355,400,090		14,941,477		5,557,620		15,683,610		690		349,099,647
TOTAL ASSESSMENT - ROLLBACKS	197,850		158,200				15,550				340,500

Fee-In-Lieu-of-Tax List

Provides values for Part 3 Fee-in-Lieu and Joint Industrial Park Information

- Set Report Type Code to Charges to include all “good” charges
- Use the TIF, MCIPs, and Negotiated Fees options to select for the different types of fees
- Use Auditor Code to include or exclude MFGR and MPVE assessments
- Check Show Disbursements to get totals for each of the special disbursements

The screenshot shows the 'Fee-In-Lieu-Of-Tax List' window. It is divided into two main sections: 'Options' and 'Ranges'.

Options:

- Report Type Code: Charges
- Sort By Type:
- Alpha/Map Sort: Alpha
- Detail Print:
- Prior Year File:
- TIF's: No
- MCIP's: Yes
- Negotiated Fees: Yes
- Show Disbursements:
- Include MFGR: Yes
- Restart Receipt #: (empty)

Ranges:

	From	To	Sort
Tax Year	2022	2023	<input checked="" type="checkbox"/>
Levy Year	ALL		<input type="checkbox"/>
Auditor Code	ALL		<input checked="" type="checkbox"/>
District	ALL		<input checked="" type="checkbox"/>
Municipality	ALL		<input type="checkbox"/>
Select Date	07/01/22	06/30/23	
Alpha Select	ALL		
DOR Number	ALL		
MCIP ID	ALL		
Disbursement Code	ALL		
Receipt Type	3	9	

Report Is Processing

Fee-In-Lieu-of-Tax List

DIST 37		TAX FILE REGISTER		RUN DATE 10/03/2023		PAGE 5	
RECEIPT NAME	DISTRICT ADDRESS 1	CITY/STATE	PD/ER/OPR DATE	CNTY TAX	CITY TAX	PENALTY	TIF MAP/DESCRIPTION
TOWN CD ADDRESS 2	TIF APPORMT	ZIP	R/P ASSESSED	CNTY EXM	CITY EXM	NET TAX	NEG FEE DESCRIPTION
TIF ASSMT	TIF 4%	TIF AMT	DISB CD1	DIS%1	DISB AMT 1	DISB CD2	DISB%2
TIF BASE	DISB CD4	DIS%4	DISB AMT 4	DISB CD5	DISB%5	DISB AMT 5	DISB CD3
	DISB%3	DISB AMT 3					
	PICKENS	1.00	626.45	HP	15.00	9302.78	
076821-19-9 ULBRICH PRECISION FLAT WIRE LL			P LG3	42256.90	.00		
37 692 PLANT RD	WESTMINSTER		01/16/20	3459.32			692 PLANT RD
	29693		P 185500			38797.58	MCIP PH
	PICKENS	1.00	387.98	HP	15.00	5761.44	
076822-19-9 ULBRICH PRECISION FLAT WIRE LL			P LG3	13895.80	.00		
37 692 PLANT RD	WESTMINSTER		01/16/20	2816.12			695 PLANT RD
	29693		P 61000			11079.68	MCIP PH
	PICKENS	1.00	110.80	HP	15.00	1645.33	
TOTALS FOR DISTRICT 37							
TOTAL # RECORDS	39	TOTAL DISBURSEMENTS					
TOTAL ASSESSMENT	11,135,110	PICKENS	19,311.37	HP	340,578.80		
TOTAL COUNTY TAX	2,536,578.07	ANDERSON	3,623.28				
TOTAL COUNTY EXM	243,117.88						
TOTAL CITY TAX	.00						
TOTAL CITY EXM	.00						
TOTAL FEE	.00						
TOTAL PENALTY	.00						
TOTAL COST	.00						
NET TAX	2,293,460.19						

Assessed Value of Disbursements

Total Assessed Value is reduced by the assessed value of special disbursements shown for each district.

$$\text{Disbursement} / \text{Levy} = \text{Assmt}$$

Special Disbursements - Non-Negotiated Fees in JIP - PY								
		Disbursement 1		Disbursement 2		Disbursement 3		Total Assessment
District	Levy	Dollar Amount	Assessment	Dollar Amount	Assessment	Dollar Amount	Assessment	
37	0.227800	19,311.37	84,773	3,623.28	15,906	340,578.80	1,495,078	1,595,757
37F	0.227800	156.25	686	0.00	0	2,320.28	10,186	10,872
								TOTAL 1,606,629

Assessed Value of Disbursements

Calculate assessed value of all special disbursements by property type:

Special Disbursements - Negotiated Fees in JIP - PY and DQ									
District	Levy	Disbursement 1		Disbursement 2		Disbursement 3		Total Assessment	
		Dollar Amount	Assessment	Dollar Amount	Assessment	Dollar Amount	Assessment		
37	0.227800	33,284.93	146,115		0	494,281.28	2,169,804	2,315,918	
37C	0.227800	3,904.85	17,142		0	57,986.95	254,552	271,694	
37F	0.227800	6,958.70	30,547	279.96	1,229	107,494.22	471,880	503,656	
37x	0.224900	698.48	3,106		0		0	3,106	
37 - Delq	0.227800	2.30	10				34.17	44	
								TOTAL	3,094,418

Special Disbursements - Non-Negotiated Fees in JIP - PY									
District	Levy	Disbursement 1		Disbursement 2		Disbursement 3		Total Assessment	
		Dollar Amount	Assessment	Dollar Amount	Assessment	Dollar Amount	Assessment		
37	0.227800	19,311.37	84,773	3,623.28	15,906	340,578.80	1,495,078	1,595,757	
37F	0.227800	156.25	686	0.00	0	2,320.28	10,186	10,872	
								TOTAL	1,606,629

Special Disbursements - MFGR								
District	Levy	Disbursement 1		Disbursement 2		Disbursement 3		Total Assessment
		Dollar Amount	Assessment	Dollar Amount	Assessment	Dollar Amount	Assessment	
37	0.227800	281.43	1,235	0.00	0	4,179.14	18,346	19,581

Special Disbursements - MPVE								
District	Levy	Disbursement 1		Disbursement 2		Disbursement 3		Total Assessment
		Dollar Amount	Assessment	Dollar Amount	Assessment	Dollar Amount	Assessment	
37	0.227800	2.67	12	0.00	0	39.58	174	185

Custom Reports

Use Custom Reports to get information not included on system reports

- Assessed Value for different Manufacturing property categories
- Manufacturer's Exempt Assessment by category

The screenshot shows a software window titled 'Custom Reports' with a sub-header 'Select Options - MANUFACTURING TOTALS'. Below the sub-header is a green progress bar labeled 'Step 2' and the instruction 'Use existing options or make changes.' The main area is labeled 'Select Options' and contains a search bar with 'Value' set to '2022', a 'Condition' dropdown set to 'AND', and an 'Offset' field. Below this is a table with columns: File, Field Name, Value, Condition, and Offset. The table lists various filter criteria for 'PRIOR YEAR'.

File	Field Name	Value	Condition	Offset
PRIOR YEAR	Sort TxYr	2021	AND	
PRIOR YEAR	Supplmtl Issued Dt	070119-063020	AND	
PRIOR YEAR	SCDOR #	6	AND	
PRIOR YEAR	Auditor Code	NOT'MFGR'	AND	
PRIOR YEAR	Auditor Code	NOT'MPVE'	AND	
PRIOR YEAR	Refund Code	NO	AND	
PRIOR YEAR	Neg Fee	YES	AND	
PRIOR YEAR	Multi Park	YES	AND	
PRIOR YEAR	Paid Code	NO	OR	
PRIOR YEAR	Paid Code	P		

Putting it all together...

Property Type	Verifying Report	PTAR	Difference
Line 11 - Neg. Fees Not in JIP	0	0	0
Line 12 - Neg Fees IN a JIP			
FILOT List - PY Paid	19,813,845		
Less Special Disb	3,094,374		
FILOT List - DQ Charges	1,010		
Less Special Disb	44		
Line 12 - Neg Fees IN a JIP	16,720,437	16,720,319	118
Line 13 - Other Property in a JIP			
FILOT List - PY Charges	11,203,700		
Less Special Disb	1,606,629		
FILOT List - Delq Charges	0		
Less Special Disb	0		
Less Ind Ab Assmt	3,027,620		
Line 13 - Other Property in a JIP	6,569,451	6,568,465	986
Line 17 - Manufacturing			
Manuf PY	4,242,590		
Manuf DQ	1,110		
Less Ind Ab Assmt	2,319,200		
Line 17 - Manufacturing	1,924,500	1,924,500	0
Line 18 - MFGR			
Tax Digest - PY	3,900,190		
Less Special Disbursements	19,581		
Less Ind Ab Assmt	0		
Line 18 - MFGR	3,880,609	3,880,609	0
Line 19 - MPVE			
Tax Digest - PY	743,900		
Less Special Disbursements	185		
Less Ind Ab Assmt	266,130		
Line 19 - MPVE	477,585	477,585	0
Line 21 - Utility, Railroad, Pipeline			
Auditor Summary	154,812,786		
Less Ind Ab Assmt	22,967,290		
Line 21 - Utility, Railroad, Pipeline	131,845,496	131,845,496	0

Calculate the net assessed value for each category of property:

Assessed Value of “Good” Charges less:

- Assessed Value of Special Disbursements
- Assessed Value of Industrial Abatements (Manuf Ex)

Apportionment Reports for Tax Verification

Tax Breakouts can be verified against the apportionment

- All figures are net (collections – refunds – special disbursements)
- Current collections
 - Prior Year collections 7/1/22 - 6/30/23, excluding FILOT, MFGR / MPVE, penalties, and costs
 - Watercraft collections
- Vehicle Collections – Net collections for all years 7/1/22 - 6/30/23
- Delinquent Collections
 - Net collections 7/1/22 - 6/30/23, excluding FILOT, MFGR / MPVE, penalties, and costs
 - Include Prior Year Refunds
- Fee-in-Lieu Collections
 - Prior Year FILOT Only Collections 7/1/22 - 3/17/23 (execution date)
 - Delinquent FILOT Only Collections 7/1/22 - 6/30/23, include Prior Year Refunds
- MFGR - Net Collections MFGR only
- PVE - Net Collections MPVE only
- Penalty and Cost - Sum of all penalty and cost from above reports



If you need assistance, contact PUBLIQ
Customer Support at 800.235.0762.