



Connecting
the Virtual Dots Webinars



Property Tax Activity Report and Worksheet (PTAR)

Robin Landers – Product Manager



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Agenda

- PTAR and PTAR Worksheet Updates
- Balancing and verification
- Proposed changes to make verification easier

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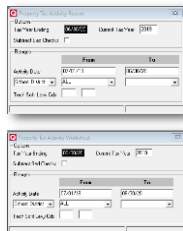
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PTAR and PTAR Worksheet Updates



Changes for Fiscal Year 2020 report

- Removed Current Year Rolled to Prior Year option
- Included documented vessels and watercraft renewal values with Watercraft (Lines 7, 43 and 86)
- Included MFGR data from tax notices instead of DOR Reimbursement file (Lines 18, 54 and 92)
- Included PVE assessments and taxes from tax files (Lines 19, 55, and 93)
- Reduced assessed value of non-negotiated FILOT by the assessment equivalent of infrastructure credits
- Moved Prior Year refunds to Delinquent Collections



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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

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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

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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

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Verification

Balancing reports

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

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PTAR Worksheet

Section III. County Assessments

	CURRENT	PRIOR YR	DEFICIT/MT	TOTAL
Part 1. Real Property Assessed by County				
SCOTTSVILLE	0	349,939,157	750,460	370,689,617
DEFERRED	0	14,438,900	110,900	14,549,800
ERRORS	0	13,399,320	300,840	13,700,160
WELLA BOND	0	0	600	600
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 mileage for a county entity, such as county operating, county bonds file mileage, 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, this assessment is included in the fee part (PART 2).
 Advance mobile homes issued during the fiscal year for the tax year being reported or the next tax year are included in these totals.
 Not charges are reported here for current year taxes plus any carry over taxes (advance mobile homes). This means portions levied in the fiscal year are added. Errors, refunds and WELLA BOND are subtracted. All errors, refunds, and WELLA BOND done in the fiscal year date range are subtracted, even if the notice was issued and/or paid in the previous year.

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Auditor's Summary



Provides verification for

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

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Auditor's Summary

DESCRIPTION	ORIGINAL	OFFICIALS/INFRA	REPAIRS	BOATS - WELLS BORN	TO COLLECT
TOTAL ASSESSMENT	281,242.81	8,336.43	2,331.00	8,287.44	291,742.68
TOTAL ASSESSMENT - BONDS/LOTS	111,458.10	4,484.27	1,664.20	1,498.60	119,105.17
TOTAL ASSESSMENT - WELLS BORN	170,784.71	3,852.16	6,666.80	6,788.84	172,192.51
TOTAL ASSESSMENT - BONDS/LOTS	111,458.10	4,484.27	1,664.20	1,498.60	119,105.17
TOTAL ASSESSMENT - WELLS BORN	170,784.71	3,852.16	6,666.80	6,788.84	172,192.51
TOTAL ASSESSMENT	281,242.81	8,336.43	2,331.00	8,287.44	291,742.68

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



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PTAR Worksheet vs. Auditor Summary

DESCRIPTION	ORIGINAL	OFFICIALS/INFRA	REPAIRS	BOATS - WELLS BORN	TO COLLECT
TOTAL ASSESSMENT	281,242.81	8,336.43	2,331.00	8,287.44	291,742.68
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PTAR Worksheet

Auditor's Summary

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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



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Fee-In-Lieu-of-Tax List

SECRET NAME	CITY STATE	NO./PARCEL CHPT TOL	CITY TOL	SEMI/BLTY	TIP NO./DESCRIPTION
SECRET NAME	CITY STATE	NO./PARCEL CHPT TOL	CITY TOL	SEMI/BLTY	TIP NO./DESCRIPTION
SECRET ADDRESS 1	SECRET ADDRESS 2	SECRET ADDRESS 3	SECRET ADDRESS 4	SECRET ADDRESS 5	SECRET ADDRESS 6
TIP APPROX	TIP AMT	TIP AMT	TIP AMT	TIP AMT	TIP AMT
TIP NAME	TIP AMT	TIP AMT	TIP AMT	TIP AMT	TIP AMT

PRGSA-144-0	YARBOROUGH	PRECEDENCE	PLAT	WORM	SA
PT 480	BLANK	RD			
ACROSSFEET	0	520	42224.00	-0.00	
ACROSSFEET	0	13800	2419.50		
ACROSSFEET	1.00	887.00	0.00	18.00	8761.44

PRGSA-144-0	YARBOROUGH	PRECEDENCE	PLAT	WORM	SA
PT 480	BLANK	RD			
ACROSSFEET	0	520	42224.00	-0.00	
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PRGSA-144-0	YARBOROUGH	PRECEDENCE	PLAT	WORM	SA
PT 480	BLANK	RD			
ACROSSFEET	0	520	42224.00	-0.00	
ACROSSFEET	0	13800	2419.50		
ACROSSFEET	1.00	887.00	0.00	18.00	8761.44

TOTALS FOR DISTRICT 37					
TOTAL # ACROSSFEET	00	ACROSSFEET	16,321.00	00	340,874.00
TOTAL ASSESSMENT	16,321.00	ACROSSFEET	16,321.00	00	340,874.00
TOTAL COUNTY TAX	244,117.89				
TOTAL CITY TAX	0.00				
TOTAL STATE TAX	0.00				
TOTAL DISTRICT TAX	0.00				
TOTAL TAX	2,389,441.19				



Assessed Value of Disbursements

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

Disbursement / Levy = Assmt

District	Levy	Disbursement 1		Disbursement 2		Disbursement 3		Total Assessment	
		Dollar Amount	Assessment	Dollar Amount	Assessment	Dollar Amount	Assessment		
37	0.227800	33,313.17	84,773	3,613.00	31,306	360,376.00	8,495,078	1,595,713	
37E	0.227800	156.25	681	0.00	0	2,100.28	33,146	35,872	
TOTAL								33,469.42	1,631,585



Assessed Value of Disbursements

Calculate assessed value of all special disbursements by property type:

Special Disbursements - Negotiated Fees in 39 - PY and OJ									
District	Levy	Disbursement 1		Disbursement 2		Disbursement 3		Total Assessment	
		Dollar Amount	Assessment	Dollar Amount	Assessment	Dollar Amount	Assessment	Dollar Amount	Assessment
37	0.227800	33,313.17	84,773	3,613.00	31,306	360,376.00	8,495,078	1,595,713	
37E	0.227800	156.25	681	0.00	0	2,100.28	33,146	35,872	
TOTAL								33,469.42	1,631,585

Special Disbursements - Non-Negotiated Fees in 39 - PY									
District	Levy	Disbursement 1		Disbursement 2		Disbursement 3		Total Assessment	
		Dollar Amount	Assessment	Dollar Amount	Assessment	Dollar Amount	Assessment	Dollar Amount	Assessment
37	0.227800	33,313.17	84,773	3,613.00	31,306	360,376.00	8,495,078	1,595,713	
37E	0.227800	156.25	681	0.00	0	2,100.28	33,146	35,872	
TOTAL								33,469.42	1,631,585

Special Disbursements - MFGR									
District	Levy	Disbursement 1		Disbursement 2		Disbursement 3		Total Assessment	
		Dollar Amount	Assessment	Dollar Amount	Assessment	Dollar Amount	Assessment	Dollar Amount	Assessment
37	0.227800	33,313.17	84,773	3,613.00	31,306	360,376.00	8,495,078	1,595,713	
37E	0.227800	156.25	681	0.00	0	2,100.28	33,146	35,872	
TOTAL								33,469.42	1,631,585

Special Disbursements - SPVE									
District	Levy	Disbursement 1		Disbursement 2		Disbursement 3		Total Assessment	
		Dollar Amount	Assessment	Dollar Amount	Assessment	Dollar Amount	Assessment	Dollar Amount	Assessment
37	0.227800	33,313.17	84,773	3,613.00	31,306	360,376.00	8,495,078	1,595,713	
37E	0.227800	156.25	681	0.00	0	2,100.28	33,146	35,872	
TOTAL								33,469.42	1,631,585

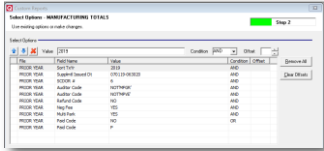


Custom Reports



Use Custom Reports to get information not included on system reports

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

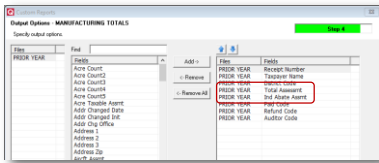


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Custom Reports



Be sure to print Total Assessment and Industrial Abatement Assessment for verification.



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Putting it all together...

Property Type	Working Report	AVG	DIFFERENCE
2021 01 - Other Residential	2021 01 - Other Residential	18,813,010	0
2021 01 - Other Residential	2021 01 - Other Residential	2,699,820	0
2021 01 - Other Residential	2021 01 - Other Residential	18,813,010	0
2021 01 - Other Residential	2021 01 - Other Residential	2,699,820	0
2021 01 - Other Residential	2021 01 - Other Residential	18,813,010	0
2021 01 - Other Residential	2021 01 - Other Residential	2,699,820	0
2021 01 - Other Residential	2021 01 - Other Residential	18,813,010	0
2021 01 - Other Residential	2021 01 - Other Residential	2,699,820	0
2021 01 - Other Residential	2021 01 - Other Residential	18,813,010	0
2021 01 - Other Residential	2021 01 - Other Residential	2,699,820	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)



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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 7/1/19 – 3/17/20, excluding FILOT, MFGR / MPVE, penalties and costs
 - Watercraft collections
 - Vehicle Collections – Net collections for all years 7/1/19 – 6/30/20
 - Delinquent Collections
 - Net collections 7/1/19 – 6/30/20, excluding FILOT, MFGR / MPVE, penalties and costs
 - Include Prior Year Refunds
 - Fee-in-Lieu Collections
 - Prior Year FILOT Only collections 7/1/19 – 3/17/20 (execution date),
 - Delinquent FILOT Only Collections 7/1/19 – 6/30/20, 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



How to simplify verification?

Auditor's Summary

- Add separate totals for MFGR and MPVE assessments
- Add option to print / subtract assessed value of special disbursements

Fee-in-Lieu-of-Tax List

- Print Industrial Abatement Assessment
- Add option to show assessed value of special disbursements



How to simplify verification?

Auditor's SC DOR Summary

- Add options to include all files
- Add separate totals for MFGR and MPVE assessments
- Print Industrial Abatement Assessment for property type
- Add option to print / subtract assessed value of special disbursements





Thank You

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