User Manual

for

Business Property Tax Credit
Unit ID Generator File
Submission

LocalGovExchange.iowa.gov

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Business Property Tax Credit
Unit ID Generator File
Submission

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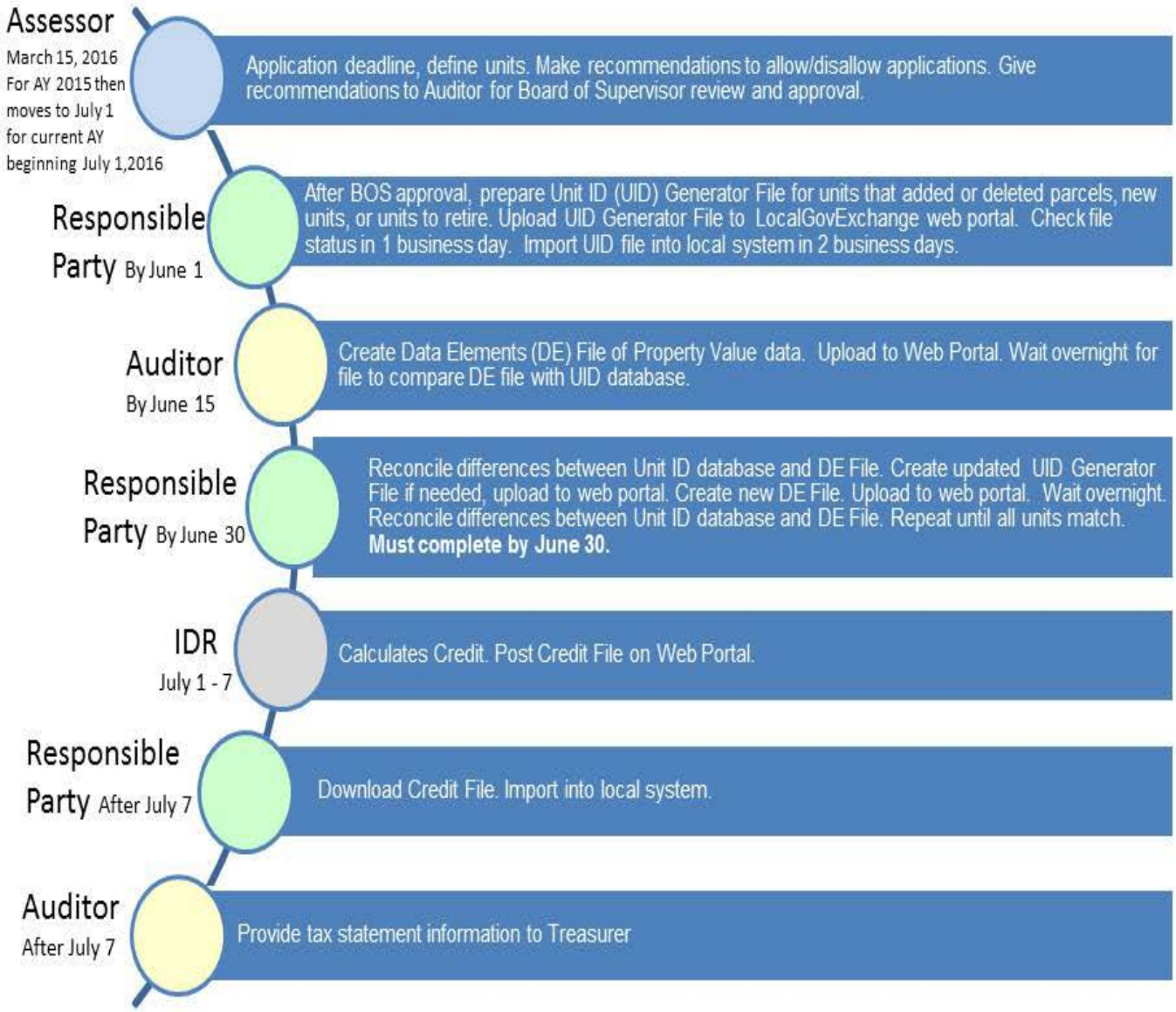
Annual BPTC Process



BPTC Qualifications for a Unit

1. Iowa Code 426.C identifies these qualifications for a Business Property Tax Credit (BPTC) unit:

    - A person may claim and receive one credit for each eligible parcel unless the parcel is part of a property unit for which a credit is claimed.
    - A person may claim and receive one credit for each property unit. A credit approved for a property unit shall be proportionally allocated to the several parcels within the property unit proportionately based on each parcel's total amount of property taxes due and payable bears as part of the total amount of property taxes due and payable on the property unit.
    - *"Property unit"* means contiguous parcels all of which are located within the same county, with the same property tax classification, are owned by the same person, and are operated by that person for a common use and purpose.

2. The initial application must be by a **"person"** as defined in Iowa Code section 4.1. Reapplications must be by the property owner. A person under Iowa Code section 4.1 includes the following:

    - Individual
    - Corporation
    - Limited liability company
    - Government
    - Governmental subdivision or agency
    - Business trust
    - Estate
    - Trust
    - Partnership or association
    - Or any other legal entity

3. The following **do not qualify** for the credit:

    - Section 42 housing does not qualify for the credit. Section 42 housing that is valued based on the special valuation procedures does not qualify for the multiresidential classification and remains classed as commercial property. SF 2466 2014 legislation allows for a property owner that has Section 42 housing to elect to withdraw the property from the special valuation procedures for Section 42 housing. If a property does this election, it may qualify for classification as multiresidential. Multiresidential property does not qualify for the BPTC.
    - Mobile home park
    - Manufactured home communities
    - Land-leased communities
    - Assisted living facilities
    - Primarily used or intended for use for human habitation containing three or more separate dwelling units. Hotels, motels, inns or other buildings where rooms or dwelling units are typically rented for less than one month are not considered primarily used for human habitation, and therefore, do qualify for the credit. However, if the rooms are typically rented for more than 30 days, the assumption is that they are "primarily used for human habitation" and will not qualify for the credit.

4. Contiguous parcels comprise a unit when there is more than one parcel in a "person's" name. Under IAC Chapter 701—80.30(1) *"Contiguous parcels"* means any of the following:

    1. Parcels that share a common boundary. There is a rebuttable presumption that parcels separated by a roadway, alley, or waterway do not share a common boundary. The burden of proof shall be upon the property owners to provide evidence or verification that parcels separated by a roadway, alley, or waterway share a common boundary. Parcels owned to the middle of a road, waterway, alley, or railway in fee simple title are considered to share a common boundary.
    2. Parcels within the same building or structure regardless of whether the parcels share a common boundary.
    3. Permanent improvements to the land that are situated on one or more parcels of land that are assessed and taxed separately from the permanent improvements if the parcels of land upon which the permanent improvements are situated share a common boundary. This arrangement is more commonly referred to as buildings or permanent improvements that are taxed as buildings upon leased land.

5. If the parcels meet all of the taxation, classification, ownership and contiguous requirements, then determination if the multiple parcels are operated by that "person" for **a c*ommon use and purpose*** is required. Whether parcels are operated for a common use and purpose depends on all the facts and circumstances of each set of parcels. The following nonexclusive examples illustrate common use and purpose.

EXAMPLE 1. ABC Properties is in the business of building, owning, leasing, and managing large retail spaces. ABC builds and owns a large shopping mall that covers contiguous parcels, all of which are located within the same county. Although the retail establishments that lease retail space in the shopping mall offer different products and services, the shopping mall is owned and operated by ABC for the common use and purpose of being a lessor. Thus, the parcels that make up the mall are eligible as a single property unit.

EXAMPLE 2. John's LLC owns four commercial parcels located within the same building, and they are, therefore, contiguous as defined in subrule 80.30(1). John's owns and operates two parcels as a beauty parlor. John's rents the other two parcels to a bicycle shop. The four parcels, together, do not have a common use and purpose. However, the two parcels used by John's as an owner-operator of the beauty parlor business are operated with the common use and purpose of providing beauty services and are eligible as one property unit. The two parcels that John's rents to the bicycle shop are operated with the common use and purpose of being rented out for profit as a landlord and are eligible as a second property unit.

Ongoing BPTC Unit Management

As part of initiating the Business Property Tax Credit program in 2014, assessors registered all units from assessment year 2013 with the Department of Revenue required for caluclation of the BPTC by the state. For subsequent years, assessors manage the units qualified for the credit within the state's BPTC database, and only provide to IDR those units related to this process, as detailed in the next section of the manual. This includes units that are retired, new units that are created, reapplications for units when ownership changes, additions of parcels to an exisiting unit, and deletion of parcels within an existing unit.

Step 1: How to Manage BPTC Units and the Parcels that comprise them.

These instructions are specific to years subsequent to the 2013 assessment year, which was the first year of registration of BPTC units with the state.

The BPTC Unit ID generator is a method for assigning, managing and editing Business Property Tax Credit Unit Application Registration(s) with a logical number sequence. **Before making any changes, review the file Layout for BPTC Unit ID Generator File in Appendix A.**

Managing the BPTC Unit Ids and Parcels will involve the following four scenarios:

Changing the composition of the Unit…… 7

Removing a Unit consisting of one or more parcels……. 8

Adding a Unit consisting of one or more parcels…… 10

Altering the Unique Parcel ID for a parcel or parcels in a Unit…….. 10

With the exception of Adding a Unit, all of the maintenance actions involve parcels that already exist in the BPTC Unit Generator Database.

Maintenance files should contain only those Unique Parcel IDs being altered, do not send your entire set of parcels eligible for the BPTC.

Changing the Composition of the Unit

These actions involve file maintenance that:

- Removes a parcel or parcels from a Unit
- Adds a parcel or parcels to a Unit

Create Two Units That Were Previously One Unit:

What to do: Submit all of the parcels for the previously existing unit in one file with different aggregation indicators. The following example creates two units from parcels that were previously submitted as one unit:

```
File  Edit  Format  View  Help
Assessment Year,DOM County Code,Unique Parcel Identifier,Aggregation Indicator,Classification,Owner Name
2013,37,1105301006,14,COMMERCIAL,BALL  JAMES E & DIANE L CONROY
2013,37,1105301905,15,COMMERCIAL,BALL  JAMES E & DIANE L CONROY
```

It is important that you include all of the parcels for each unit as a whole when changing the composition of each unit.

Create a New Unit from New or Existing Parcels

What to do: Create a file with the unique parcel ids and the same aggregation indicator that comprises each unit:

```
File  Edit  Format  View  Help
Assessment Year,DOM County Code,Unique Parcel Identifier,Aggregation Indicator,Classification,Owner Name
2013,67,RONWM -834506450010, 13264,COMMERCIAL,BOYD JOHN C
2013,67,RONWM -834506450011, 13264,COMMERCIAL,BOYD JOHN C
```

Removing a Unit Consisting of One or More Parcels

Remove a parcel by leaving the Aggregation Indicator "null". The proper display of a null value is ",,". Do not use a 0 to indicate blank, do not use a blank space. See the example below:

```
File  Edit  Format  View  Help
Assessment Year,DOM County Code,Unique Parcel Identifier,Aggregation Indicator,Classification,Owner Name
2013,14,RMANNI-1317383006,,COMMERCIAL,KERKHOFF  ERIC & JEANNE
```

You can combine aggregation indicators and null values in one file to remove units and create new units.

Example: In the following examples, the original unit contained three parcels. Upon review, it was determined that only two of the parcels in the unit were eligible for credits and that the third parcel was not eligible. A single file submission uses the Aggregation Indicator to indicate that the first two parcels are a unit and that the third parcel record in the unit should be retired by using a null aggregation indicator:

```
Assessment Year,DOM County Code,Unique Parcel Identifier,Aggregation Indicator,Classification,Owner Name
2013,71,R00040-0000028100,   277,COMMERCIAL,SAVINGS BANK
2013,71,R00040-0000028300,   277,COMMERCIAL,PRIMGHAR SAVINGS BANK
2013,71,R00160-0000510000,,COMMERCIAL,FAUST  DAVID &
```

Example: After the file has processed, you can check the download file by opening it in Notepad and using "CTRL" + "f" to search for the records. We can see that the first parcel in our new unit is in the file and has a BPTC Unit Id indicating that there are two parcels in the unit (71-2013-10729-**0002**-**0001**) by reviewing the 4th set of digits "**0002**". This number sequence indicates 2 parcels in this unit. The last number set of digits "**0001**" tells you the sequence of this parcel in the unit. This parcel is the 1st record in this unit.

```
File  Edit  Format  View  Help
2013,71,R00140-0000484112,71-2013-10700-0001-0001
2013,71,R00120-0000304308,71-2013-10163-0001-0001
2013,71,R00140-0000308800,71-2013-10494-0001-0001
2013,71,R00020-0000013700,71-2013-10058-0001-0001
2013,71,R00040-0000065770,71-2013-10194-0002-0001
2013,71,R17140-0014033353,71-2013-10468-0003-0002
2013,71,R00160-0000510900,71-2013-10258-0001-0001
2013,71,R00140-0000319600,71-2013-10550-0001-0001
2013,71,R00100-0000239000,71-2013-10401-0001-0001
2013,
2013,
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2013,
2013,
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2013,
2013,
2013,
2013,71,R00160-0000547400,71-2013-10269-0010-0005
2013,71,R00080-0000123800,71-2013-10302-0002-0001
2013,71,R00120-0000293935,71-2013-10017-0006-0002
2013,71,R00080-0000181300,71-2013-10343-0002-0001
2013,71,R00140-0000461900,71-2013-10659-0002-0001
2013,71,R00140-0000316800,71-2013-10533-0001-0001
2013,71,R17100-0010286165,71-2013-10457-0003-0003
2013,71,R00120-0000281100,71-2013-10133-0001-0001
2013,71,R00140-0000311300,71-2013-10506-0001-0001
2013,71,R00140-0000314900,71-2013-10528-0001-0001
2013,71,R00160-0000538094,71-2013-10274-0001-0001
2013,71,R00040-0000113300,71-2013-10235-0003-0003
2013,71,R00080-0000126000,71-2013-10309-0001-0001
2013,71,R00140-0000318900,71-2013-10545-0001-0001
2013,71,R00080-0000174900,71-2013-10338-0001-0001
2013,71,R00140-0000308500,71-2013-10491-0005-0005
2013,71,R00140-0000314000,71-2013-10526-0001-0001
2013,71,R13080-0008172300,71-2013-10435-0003-0002
2013,71,R00100-0000188500,71-2013-10360-0003-0001
2013,71,R00010-0000008765,71-2013-10001-0002-0001
2013,71,R00140-0000315100,71-2013-10525-0002-0002
2013,71,R00040-0000028100,71-2013-10729-0002-0001
```

Find

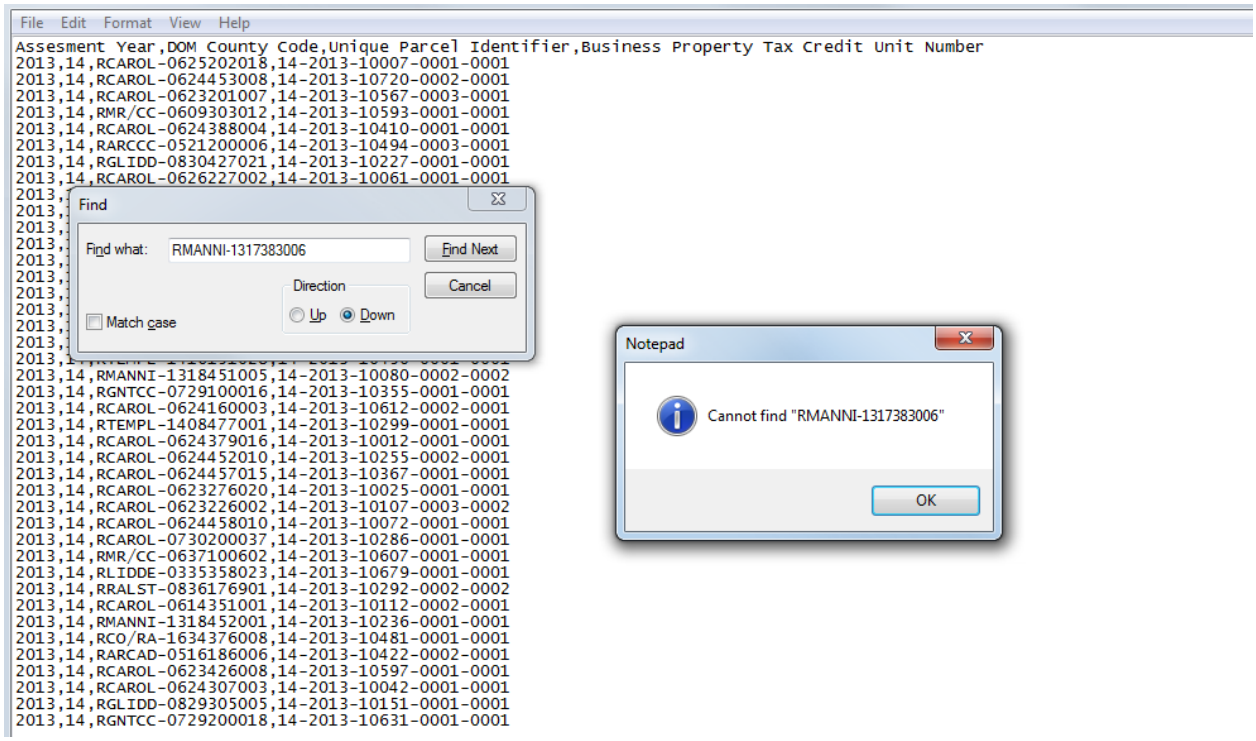
Find what: R00040-0000028100

Find Next | Cancel

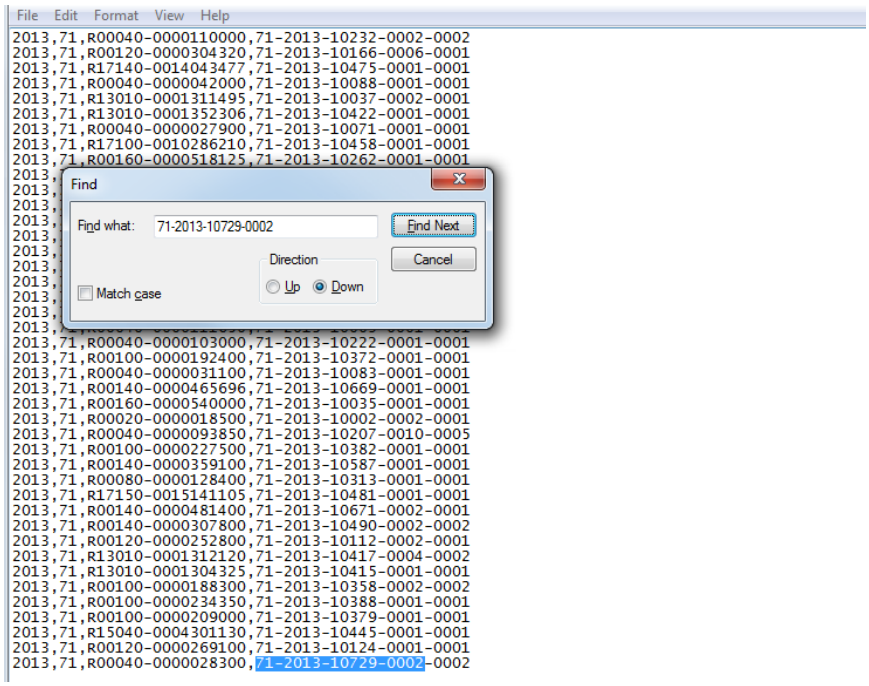
Direction: Up / Down

Match case

Example: The third parcel in our submitted file has been removed from our download file. The search does not find the file:



Example: You could also search the file for a BPTC Unit Id:



Adding a Unit Consisting of One or More Parcels

Create a New Unit (for new or existing parcels)

To create a new Unit from either existing parcels or from new parcels, create a file with the unique parcel ids and the same aggregation indicator:

File Edit Format View Help

```
Assessment Year,DOM County Code,Unique Parcel Identifier,Aggregation Indicator,Classification,Owner Name
2013,67,RONWM -834506450010, 13264,COMMERCIAL,BOYD JOHN C
2013,67,RONWM -834506450011, 13264,COMMERCIAL,BOYD JOHN C
```

Altering the Unique Parcel ID for a Parcel or Parcels in a Unit

Altering Unique Parcel IDs for multiple Units due to changes in tax district or vendor will require collaboration between Iowa Department of Revenue and your vendor. Please contact Susan Chambers at susan.chambers@iowa.gov to schedule a review of your requirement.

Step 2: Naming Your County BPTC Unit ID Generator File

The Unit ID Generator File must be a CSV file. It requires a specific naming convention and cannot exceed 40 characters. Your file name should start with your DOM county code followed by an underscore, the word “unitfile” followed by an underscore and the date the file was generated as MMDDYY.

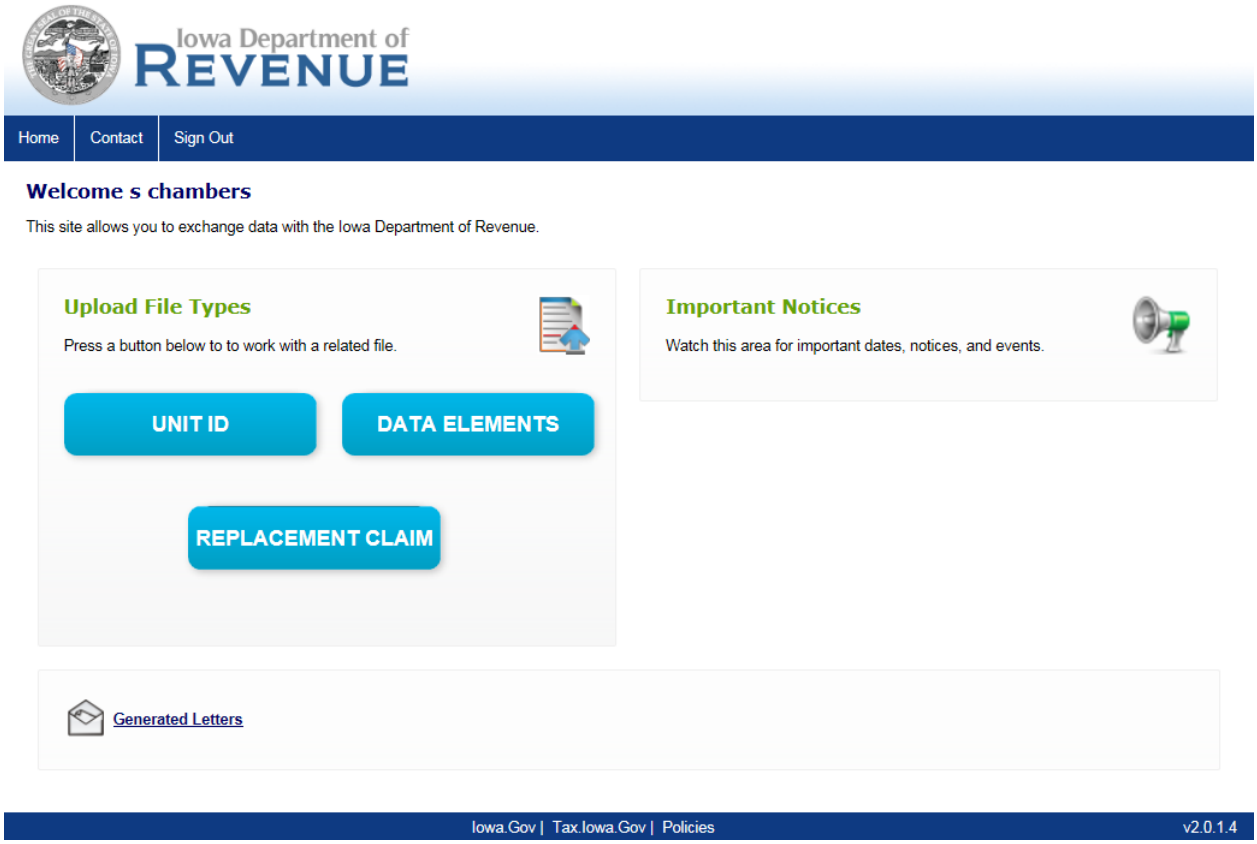
For example: 12_unitfile_022815

This file name indicates that it is a unit id file for Butler County that was created on February 28, 2015.

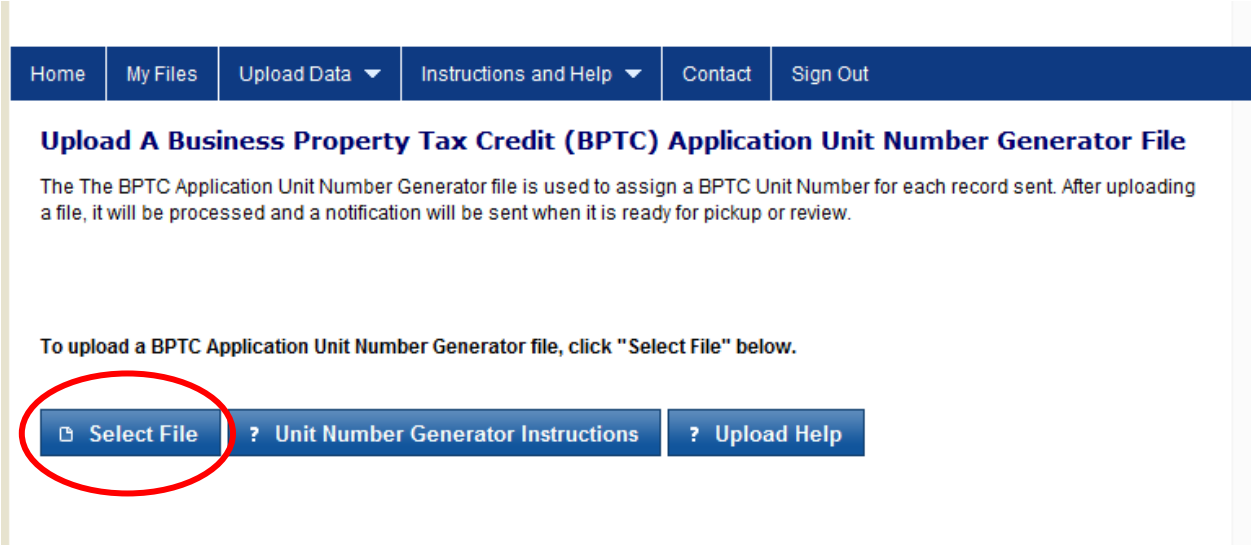
Step 3: Upload Your File.

1. Log on to the website at https://localgovexchange.iowa.gov/

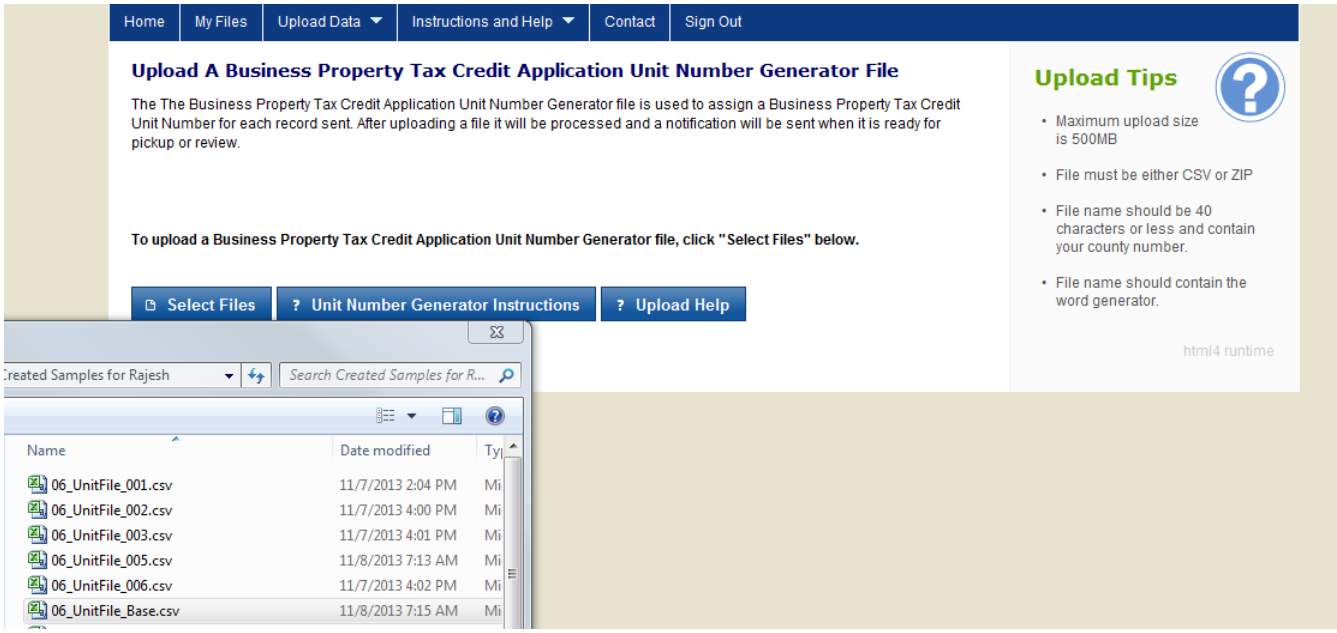
2. Select the "Unit ID" tab.



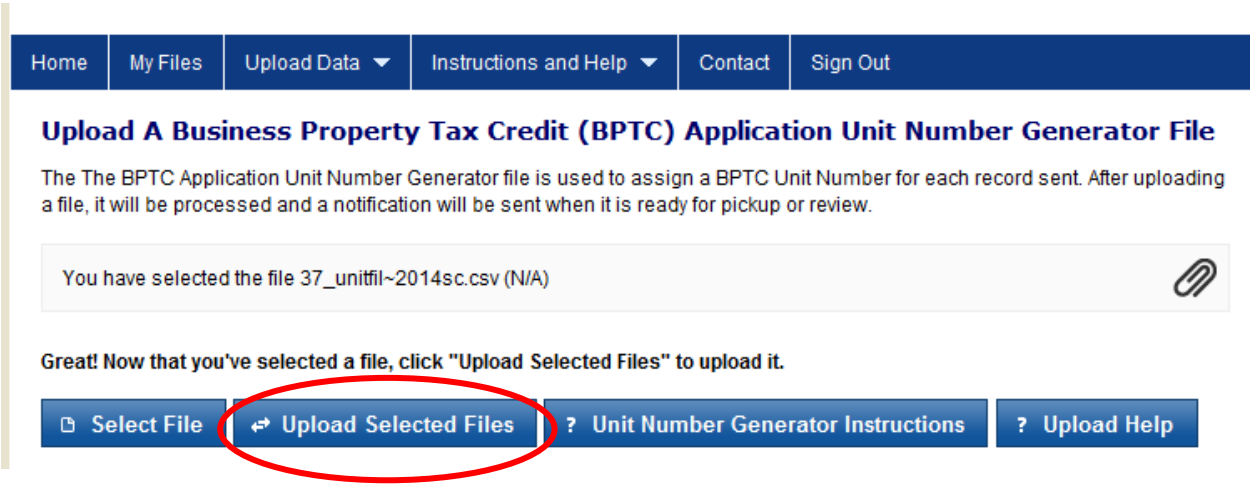
3. Click on "Select File"



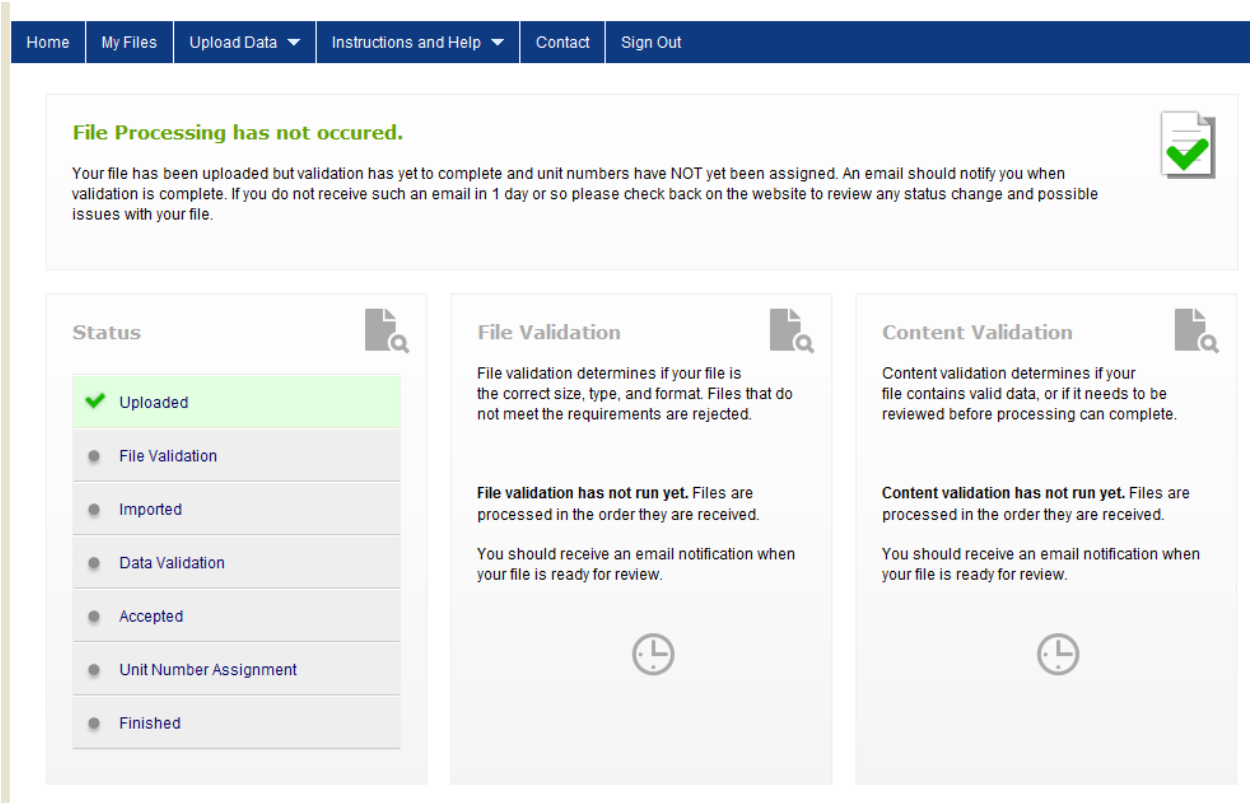
4. Browse to the file location of your file and click “open”.



5. Click on the “Upload Selected Files”.

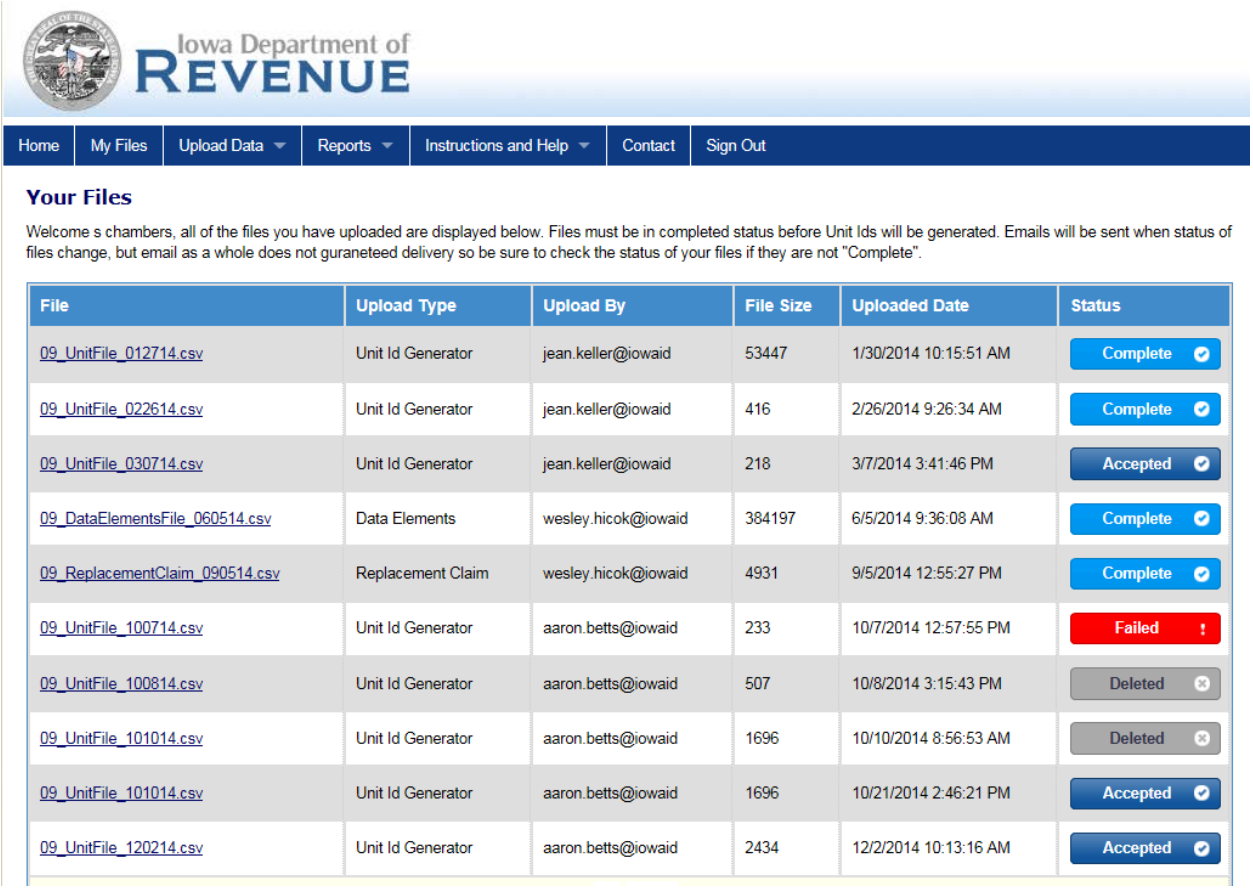


6. The website will display that your file is “Uploaded”. The next action will be file validation. This action determines if the format of your file is correct**.**



Step 4: File Status

Check for your file status **one business day** after you upload your file by visiting "My Files".



Iowa Department of REVENUE

Home | My Files | Upload Data | Reports | Instructions and Help | Contact | Sign Out

Your Files

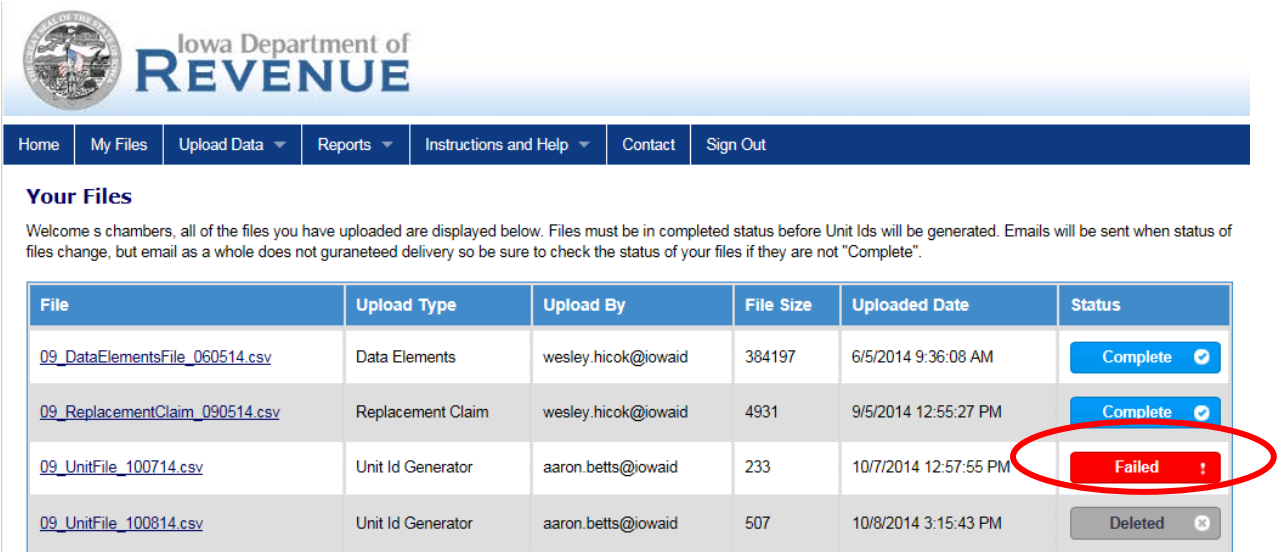
Welcome s chambers, all of the files you have uploaded are displayed below. Files must be in completed status before Unit Ids will be generated. Emails will be sent when status of files change, but email as a whole does not guraneteed delivery so be sure to check the status of your files if they are not "Complete".

File	Upload Type	Upload By	File Size	Uploaded Date	Status
09_UnitFile_012714.csv	Unit Id Generator	jean.keller@iowaid	53447	1/30/2014 10:15:51 AM	Complete
09_UnitFile_022614.csv	Unit Id Generator	jean.keller@iowaid	416	2/26/2014 9:26:34 AM	Complete
09_UnitFile_030714.csv	Unit Id Generator	jean.keller@iowaid	218	3/7/2014 3:41:46 PM	Accepted
09_DataElementsFile_060514.csv	Data Elements	wesley.hicok@iowaid	384197	6/5/2014 9:36:08 AM	Complete
09_ReplacementClaim_090514.csv	Replacement Claim	wesley.hicok@iowaid	4931	9/5/2014 12:55:27 PM	Complete
09_UnitFile_100714.csv	Unit Id Generator	aaron.betts@iowaid	233	10/7/2014 12:57:55 PM	Failed
09_UnitFile_100814.csv	Unit Id Generator	aaron.betts@iowaid	507	10/8/2014 3:15:43 PM	Deleted
09_UnitFile_101014.csv	Unit Id Generator	aaron.betts@iowaid	1696	10/10/2014 8:56:53 AM	Deleted
09_UnitFile_101014.csv	Unit Id Generator	aaron.betts@iowaid	1696	10/21/2014 2:46:21 PM	Accepted
09_UnitFile_120214.csv	Unit Id Generator	aaron.betts@iowaid	2434	12/2/2014 10:13:16 AM	Accepted

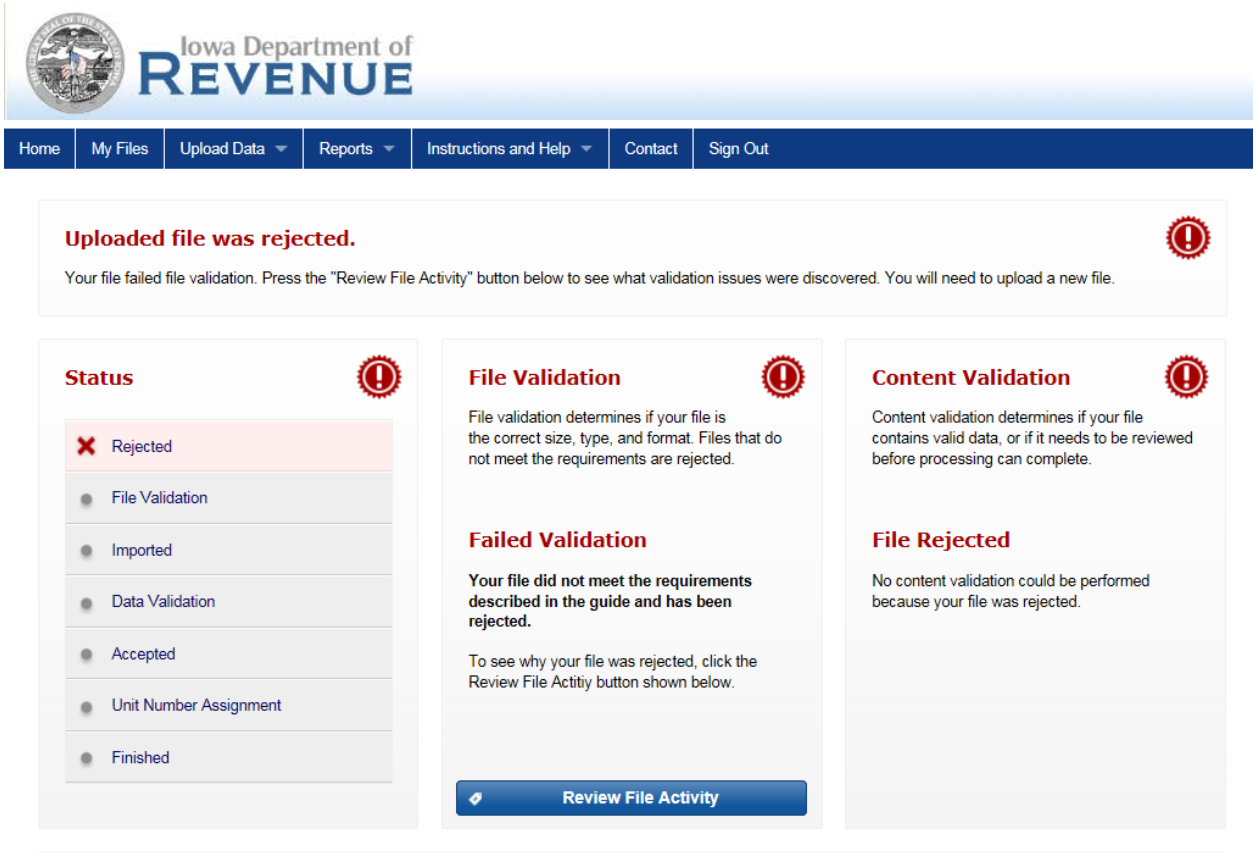
Only the user who uploaded the file can complete the required actions on a file. If the original user is unavailable to complete the required actions, contact Susan Chambers at (515) 281-3159 for further instructions.

Failed File – Must Resubmit
Your File was not imported into the system.

If the status of your file is “Failed, select the “Failed” button on the screen.

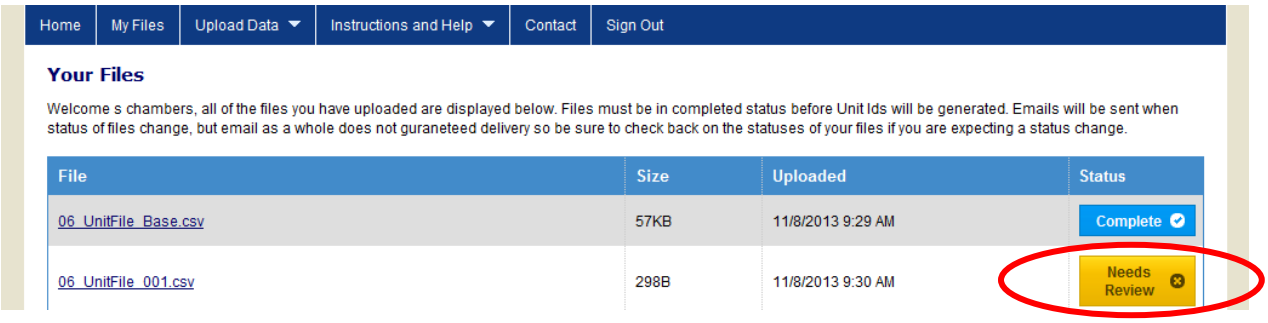


You will need to upload another file. Click on the “Failed” button and select “Review File Activity” for messages specific to your file’s failure. Contact your software vendor if you need further assistance to create a file.



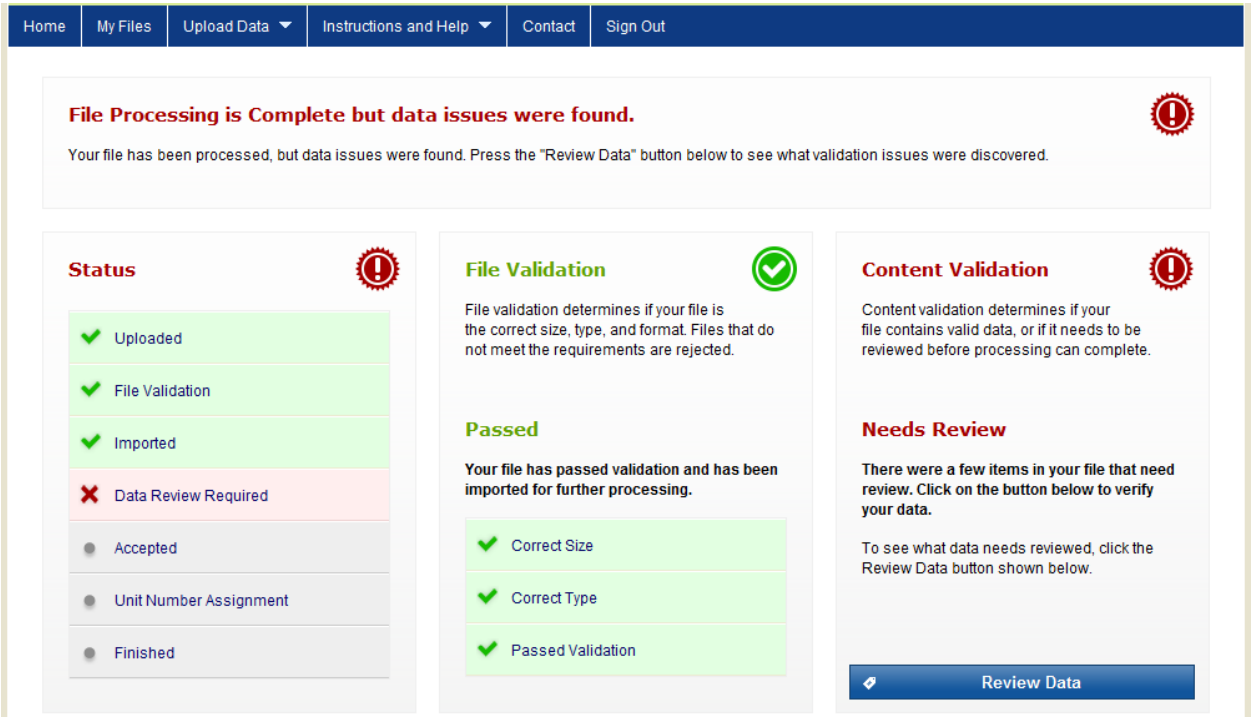
Needs Review – Further Action Needed

When your submitted file status is “Needs review”, there are further actions required by the user who uploaded the file.



Click on the “Needs Review” button.

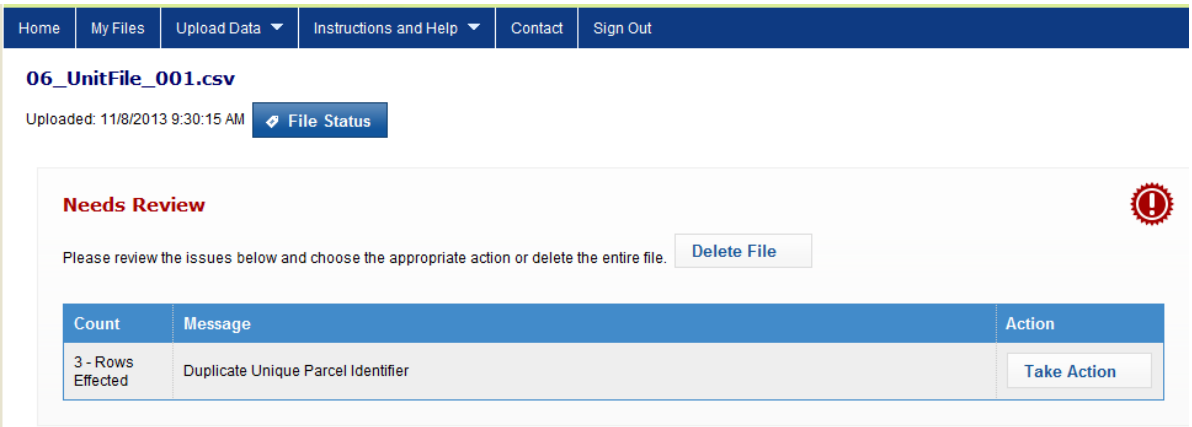
Click on the “Review Data” bar at the bottom right.



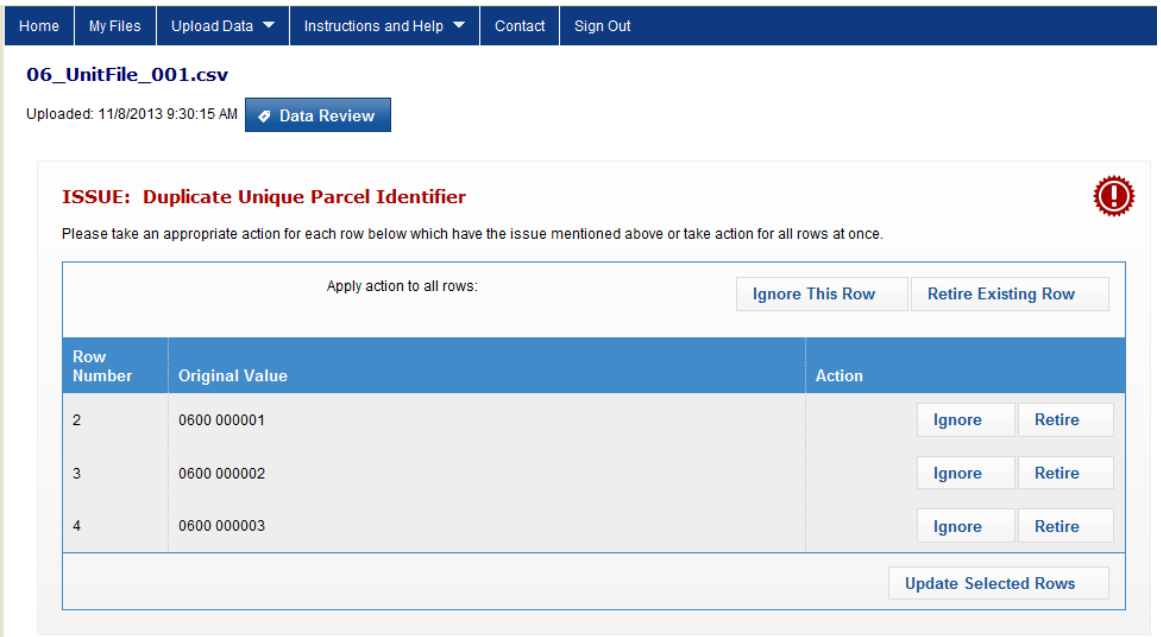
When you select “Review Data”, you will have two options:

1. Take Action
2. Delete File

First select the “Take Action” button on the right.



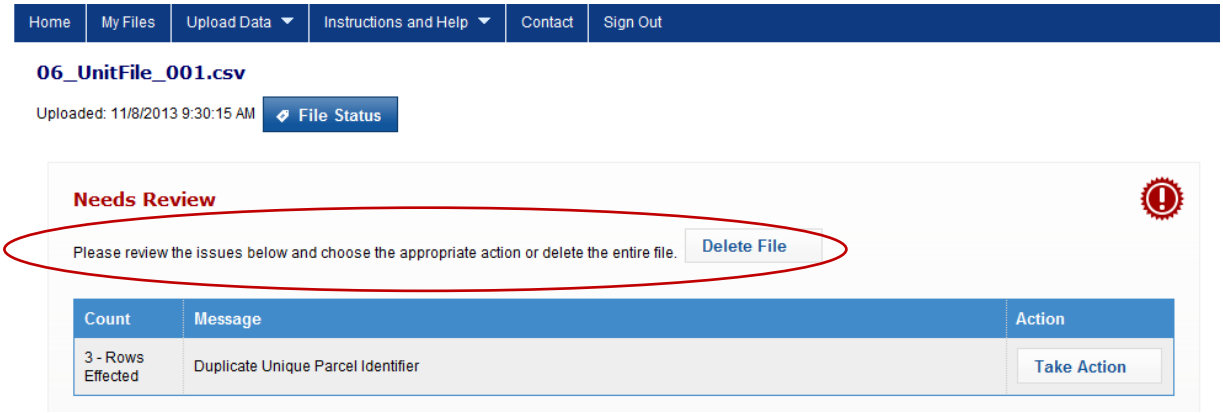
Review the actions necessary. **Please Note:** Any time you submit a previously registered unique parcel ID, the duplicate unique parcel identifer message appears.



If you need to make a new unit from parcels that already have a BPTC Unit Id, they will be identified as duplicates and you will be prompted to either “Ignore” or “Retire”.

- **“Ignore”** will void the action that your file is attempting.
- **“Retire”** will cause the old BPTC Unit Id to be retired and the new one to be issued.

You may decide that your file is not taking the action you desire. If this is the situation, you can return to "My Files", click on the "Needs Review" button, click the "Review Data" bar and choose to delete your file.



Accepted Status – Retired Units Only

A file with the status of **"Accepted" is a file that only contains BPTC Units that the user wished to retire.** This status is preceded by a "Needs Review" and a "Retire" of units..

CORRECTION FILES WITH ONLY RETIREMENTS

The following steps are described in more detail under Needs Review File Status, page 16.

1) If you need to remove a parcel or parcels from the Unit Id Generator Database, you submit a file with the required data fields and a null Aggregation Indicator.

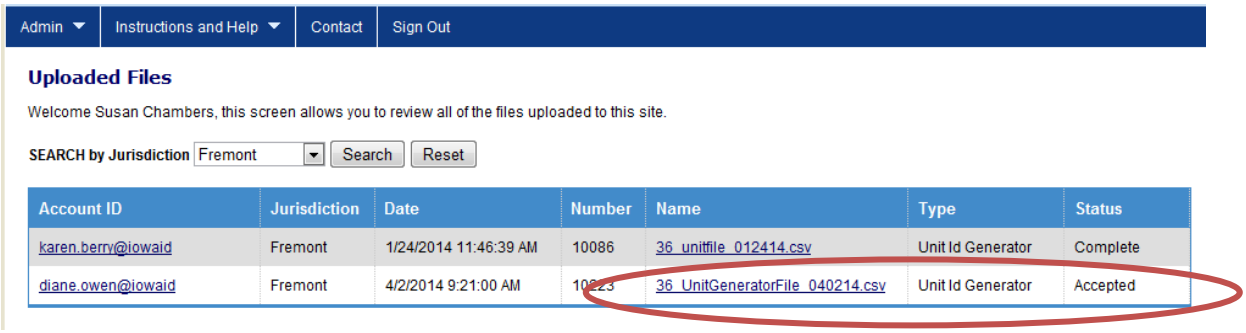
2) Overnight, the submitted file will be validated and will have a status of "Needs Review".

3) When you return to the website, you will select the "Needs Review" button which will take you to the file status screen.

4) On the file status screen you will be prompted to "Take Action". On the "Take Action" screen you select "Retire Old Record" for those parcels you wish to retire.

A file with only retired records will not go through the "Unit Number Assignment" or "Finished" steps.

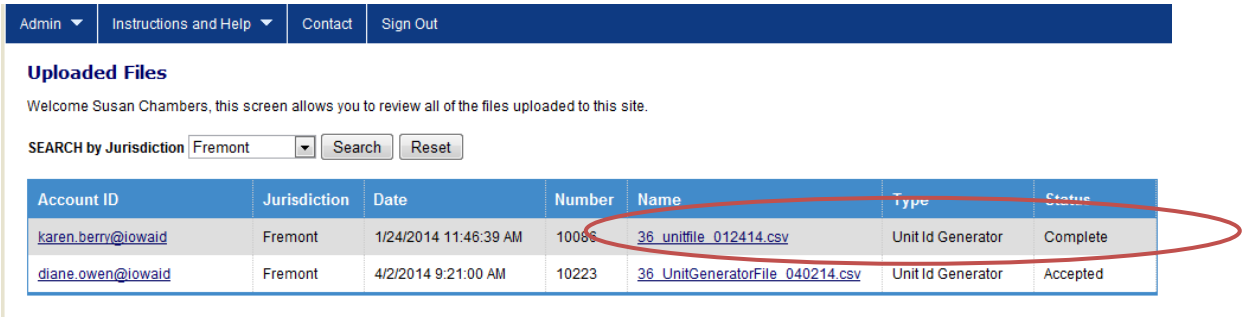
Therefore, a reviewed file that only contained records that were retired (after your action) will retain the "Accepted" status. See below:



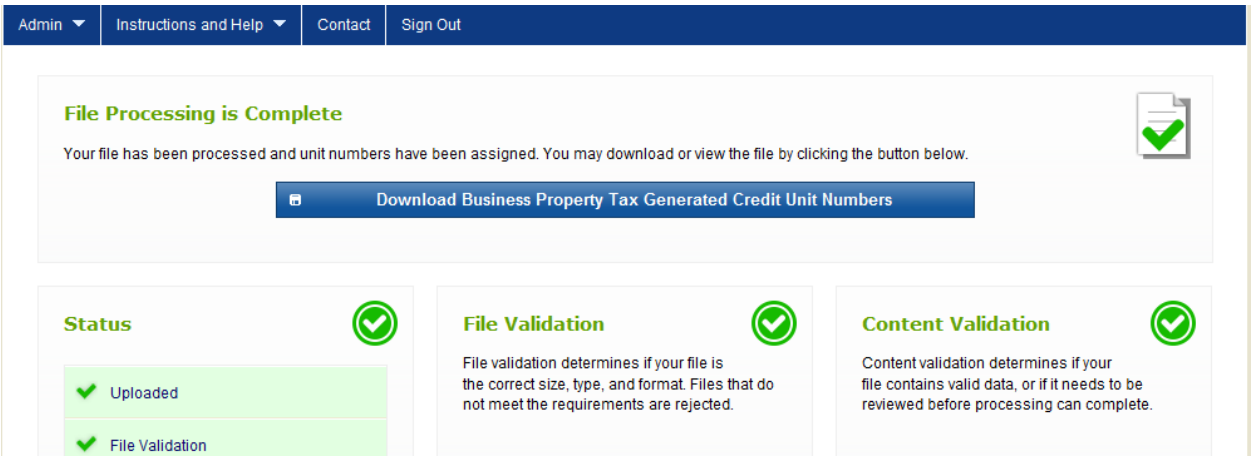
Why does this file status never change?

The system requirements assumed files would contain both "retires" and "re-issues". If your file only contains retires, the Status of the file does not go through the Unit Number Assignment or the Finished steps because retirements do not require any new ID assigments. Therefore, a reviewed file that <u>only contained records that were retired</u> (after your action) remains in the "Accepted" status.

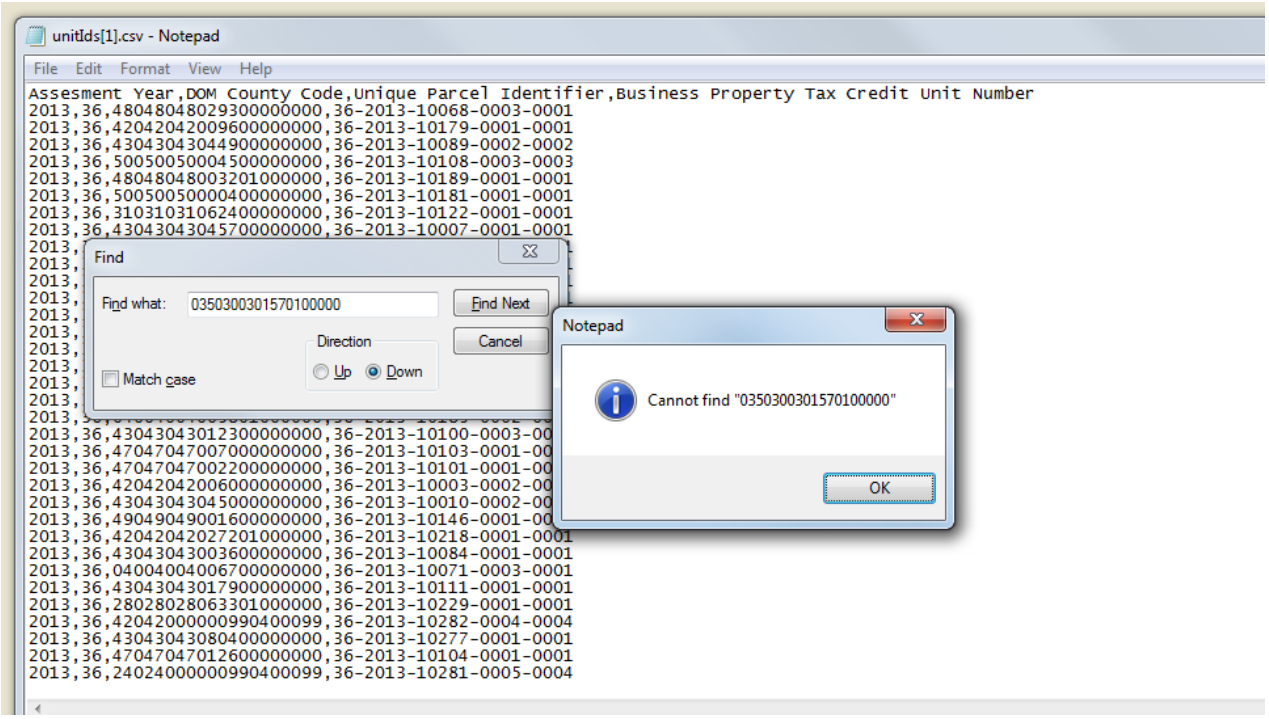
Click on the most recent "Complete" button to verify that the parcel(s) have been retired. Retirements should happen once you "Take Action".



You can then select the "Download Business Property Tax Generated Credit Unit Numbers" and the "All Unit Ids" to verify that the unit(s) have been removed.

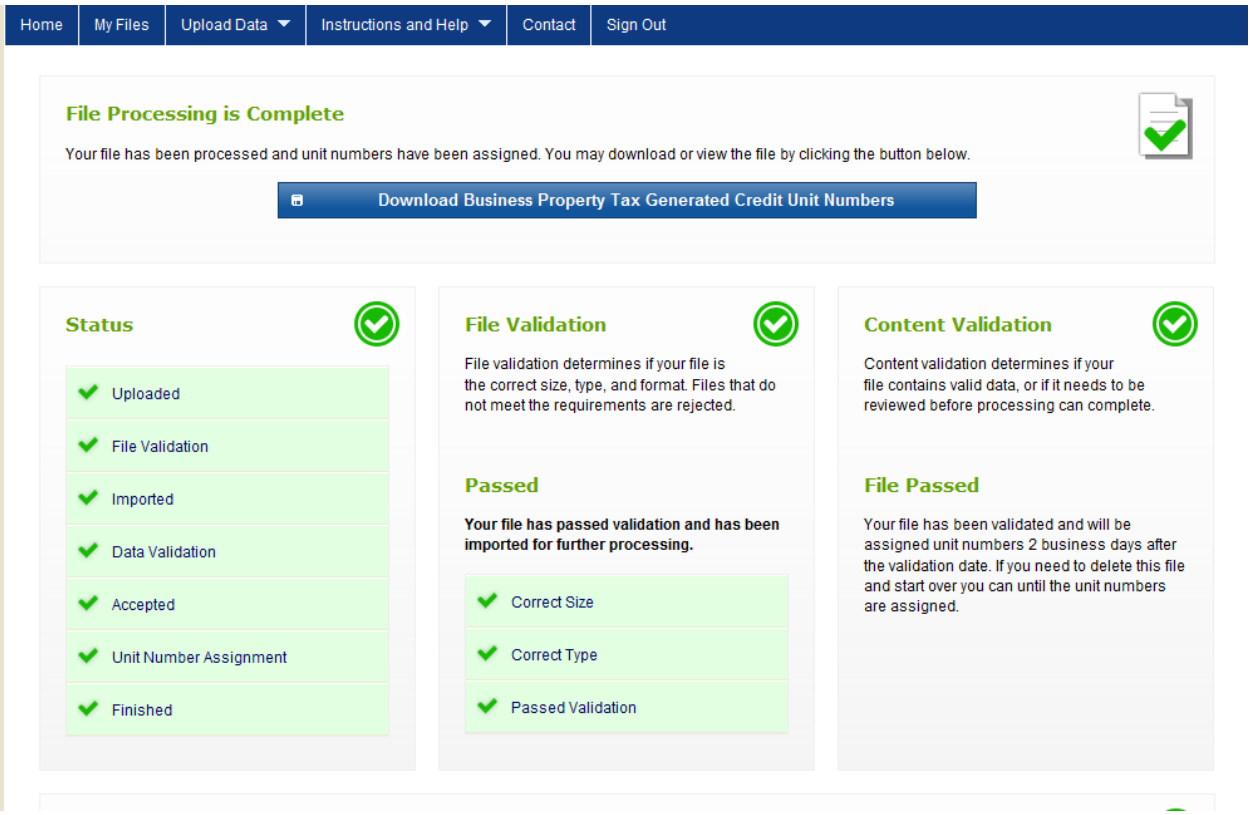


Use the Ctrl + “F” button for the find function and enter the Unique Parcel Id of the parcel you want to verify has been removed or retired.



Complete File

Once you have reviewed your file, if necessary, you will need to wait two business overnights for your new Unit Ids to generate. You can only access the interface to retrieve your BPTC Unit Ids from a "Complete" button for a unitfile. Clicking on any "Complete" button for a unitfile will always generate your most recent BPTC Unit Ids.

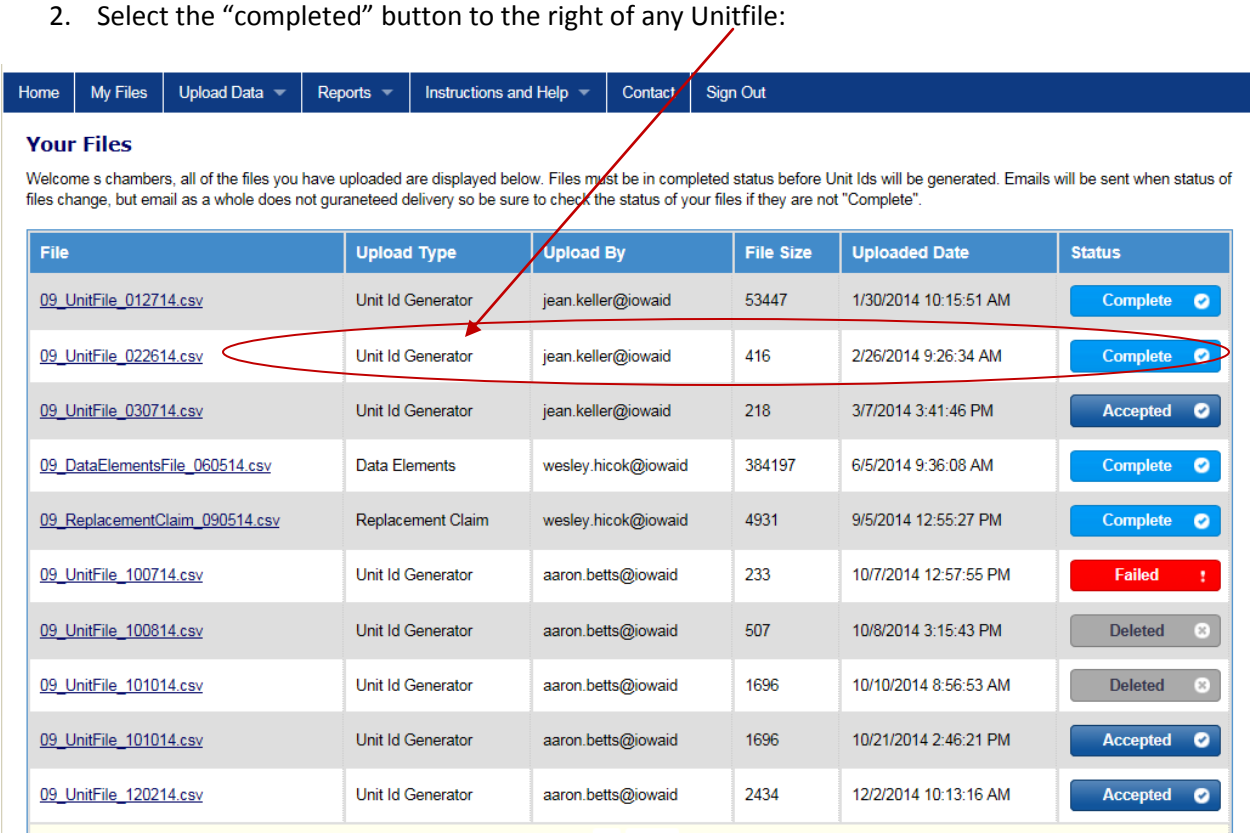


Step 5: Download the Business Property Tax Unit ID File

In order to retrieve the download file of BPTC Unit IDs:

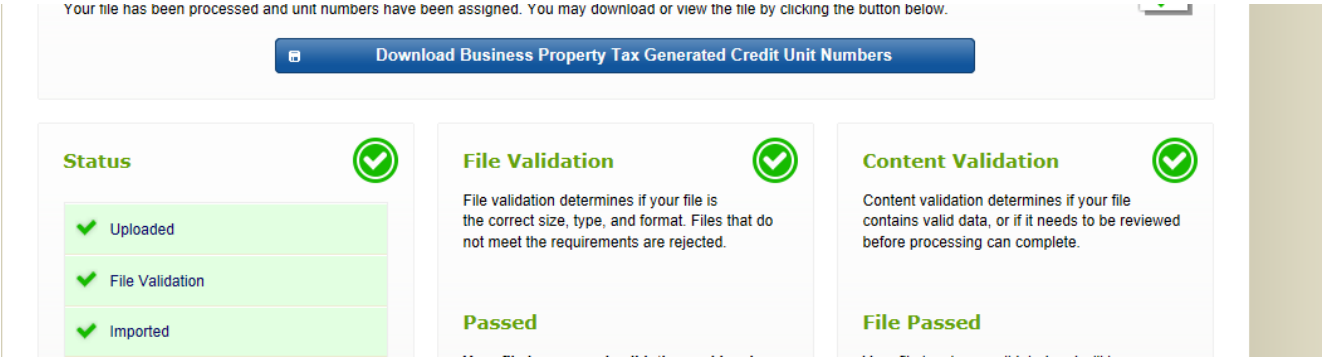
1. Log on to the website at https://localgovexchange.iowa.gov/

2. Select the "completed" button to the right of any Unitfile:

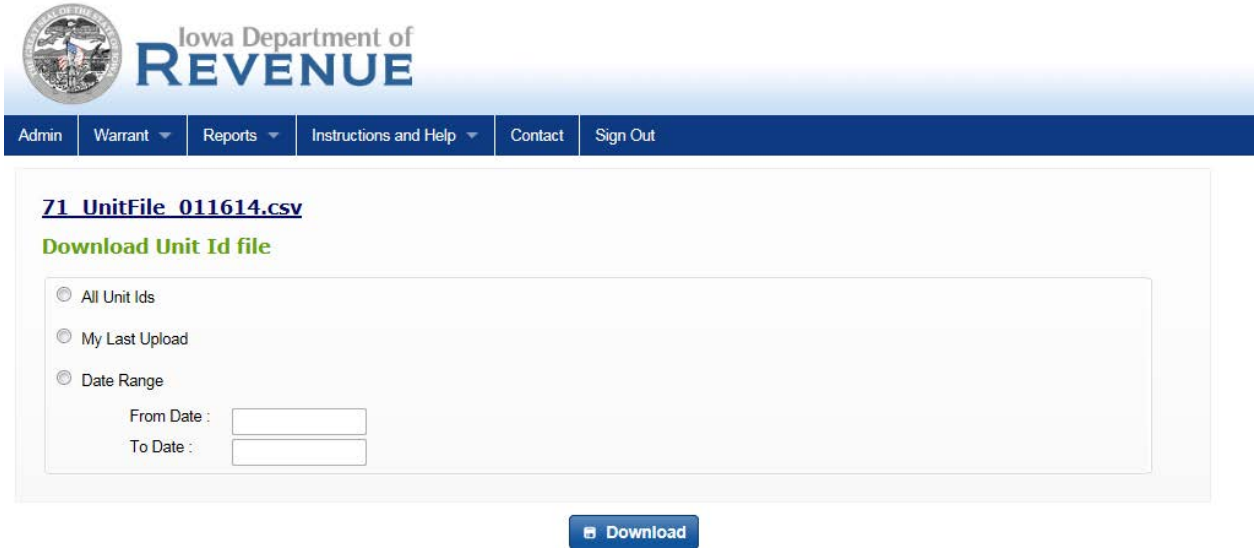


File	Upload Type	Upload By	File Size	Uploaded Date	Status
09_UnitFile_012714.csv	Unit Id Generator	jean.keller@iowaid	53447	1/30/2014 10:15:51 AM	Complete
09_UnitFile_022614.csv	Unit Id Generator	jean.keller@iowaid	416	2/26/2014 9:26:34 AM	Complete
09_UnitFile_030714.csv	Unit Id Generator	jean.keller@iowaid	218	3/7/2014 3:41:46 PM	Accepted
09_DataElementsFile_060514.csv	Data Elements	wesley.hicok@iowaid	384197	6/5/2014 9:36:08 AM	Complete
09_ReplacementClaim_090514.csv	Replacement Claim	wesley.hicok@iowaid	4931	9/5/2014 12:55:27 PM	Complete
09_UnitFile_100714.csv	Unit Id Generator	aaron.betts@iowaid	233	10/7/2014 12:57:55 PM	Failed
09_UnitFile_100814.csv	Unit Id Generator	aaron.betts@iowaid	507	10/8/2014 3:15:43 PM	Deleted
09_UnitFile_101014.csv	Unit Id Generator	aaron.betts@iowaid	1696	10/10/2014 8:56:53 AM	Deleted
09_UnitFile_101014.csv	Unit Id Generator	aaron.betts@iowaid	1696	10/21/2014 2:46:21 PM	Accepted
09_UnitFile_120214.csv	Unit Id Generator	aaron.betts@iowaid	2434	12/2/2014 10:13:16 AM	Accepted

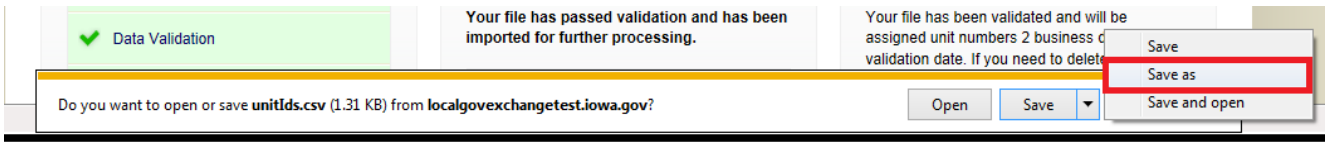
3. The "File Status" screen will display, where you will see the large blue bar titled "Download Business Property Tax Generated Credit Unit Numbers". Select the blue bar.



You will be presented with three options for generating your BPTC Unit Numbers: All Unit Ids, My Last Upload and Date Range. The option for My Last Upload is only available for a file that you initiated. If you did not submit the unitfile under your username, you will need to use one of the other two options.



4. Once you have selected your download option and clicked on the "Download" button, you will see the message "*Do you want to open or save unitIds.csv from localgoveexchange.iowa.gov?*" It is recommended that you select the "Save as" option. This will permit you to rename the file to a logical name for your system. An example would be: **UnitIds_01162014**, representing the date that you downloaded the file. If you use the default file name (which is *unitIds.csv)*, you may inadvertently replace an earlier file you have already retrieved with the file you are downloading.



5. Once you have downloaded your BPTC Unit ID file, please follow your vendor instructions for the management and importing of the file into your local system.

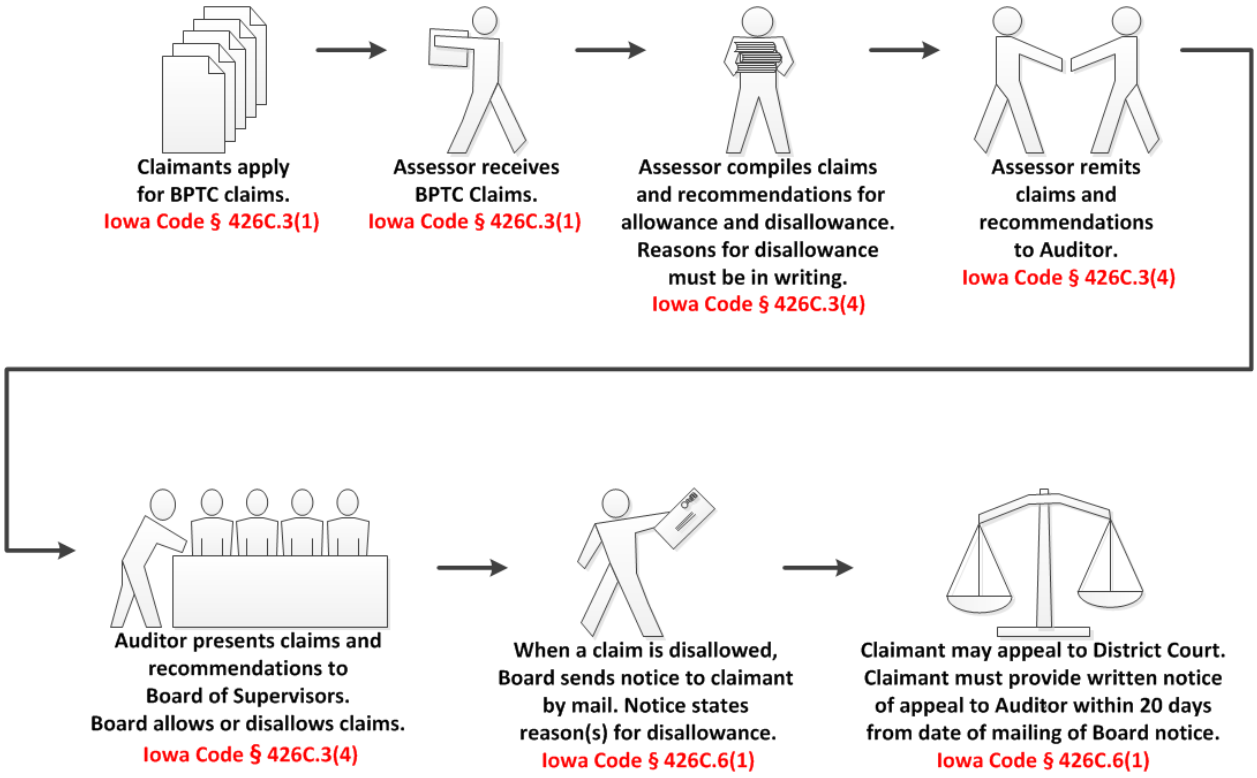
Step 6: Import the Unit ID File into your local system

Once you have downloaded your BPTC Unit ID file (See Step 5), please follow your vendor instructions for the management and importing of the file into your local system.

Appendix A - File Layout for BPTC Unit ID Generator File

For any action, you will need to use a file formated as a CSV file with the following structure.

NOTE: A file that is not in this format will not pass the initial validation and will fail to upload. Your vendor can assist you in generating an acceptable file.

Order	STATUS	FIELD NAME	DESCRIPTION	FORMAT	LENGTH	Validations
1	Required	Assessment Year	Assessment Year applicable to the BPTC Application submission.	text string	4	
2	Required	DOM County Code	See attached table.	text string	2	Valid if Tabled from IDR
3	Required	Unique Parcel Identifier	Whatever concatenation of parcel number and any other field(s) which creates the unique number to prevent duplicates.	text string	24 max	Up to 24 characters, this value should NOT be padded.
4	Required	Aggregation Indicator	A number scheme identifying parcels comprising a unit.	Numeric	6	If 'Null' disregard
5	Required	Classification	Statutory classification of property per Iowa Code 441.21 (will change in 2015) in uppercase type.	Text string		Must be: COMMERCIAL INDUSTRIAL RAILROAD MULTIRES (2015)
6	Required	Owner Name	Primary owner, defined as the deed holder or contract buyer. Formatted last name first name (no comma).	Alpha-numeric	255	Must be truncated after 255 characters.

Appendix B - BPTC Claim Process County Statutory Responsibilities