

Machinery and Equipment Tax Distribution Certification

mach-equiptyaxcert.xls

Instructions for filing PV-AD-79 3/2011

Send electronically to PVD on or before November 15 each year.

The following message will appear upon opening the Excel abstract file: *'mach-equiptyaxcert.xls'* should be opened as read-only unless you need to save changes to it. Open as read-only? Select the "Yes" button. The worksheet has various locked cells and is protected from inadvertently entering information in cells where calculations are occurring.

DATA ENTRY CHECK LIST INSTRUCTIONS

1. ___ Enter the Current Tax Year utilizing the drop down list or typing in the current year then tab to the county number and name box and select your county number and name using the drop down list. Tab to cell B3 and enter the CIME Tax amount from the second page of the Summary Signoff. Tab to enter the county phone number.
2. ___ Enter 2005 then current year taxes for each section. Sections 1 and 2: Enter the state tax and the county tax for 2005 in the '2005 Base Year' column and current year taxes in the 'Current Year' column. Sections 3 and 4: List all cities and townships and associated taxes for 2005 and the current year.
3. ___ **Remember** that taxes in the current year are reduced by the amount of taxes paid on properties which were exempt prior to July 1, 2006. The exemptions must have **expired** on or after July 1, 2006 to be used to reduce the current year's taxes.
4. ___ Section 5: List all taxes for 2005 and for the current year for schools. (a) Community College; (b) Municipal University; and (c) Unified School District. The Unified School Districts will be listed individually with associated taxes for 2005 and for the current year.
5. ___ Section 6: Enter the taxes for 2005 and for the current year for each district within the 'Miscellaneous Districts' section. There are additional lines in the 'Other' section to enter a district type that is not otherwise listed in section 6.
6. ___ The Recreation Commission(s) taxes were not separated from the cities or the USD's in 2005, so it will be necessary to adjust the taxes for these taxing subdivisions to be able to list them separately in 2005. An alternative would be to make certain to recombine the taxes for the Recreation Commission(s) with the taxing subdivision(s) combined with in 2005 for the years 2007-2011.
7. ___ Notice that the negative differences become zero rather than displaying a negative number because these taxing subdivisions will receive no distribution, rather than a negative distribution. The 'Total Tax Difference' is calculated using the '2005 Total Tax' less the 'Current Total Tax', not by totaling the differences.
8. ___ The reimbursement percent is automatically filled when the current tax year is entered. The 'Estimated Total Reimbursement' is also automatically calculated when data entry is completed. The 'Estimated Distribution' column has been added for 2008 and subsequent years. This column uses the 'Difference' column, the 'Estimated Total Reimbursement' and the total of the 'Difference' column in the calculation. The 'Estimated Distribution' column is purely informational and only an estimation.
9. ___ Detailed information about the exemptions which reduce the current year's taxes must be entered on the second worksheet with the yellow tab titled 'Certifications & Adjustments' in this spreadsheet. The 'Check Tax' box under the CIME tax box which was entered will reflect the adjustments entered on the second worksheet.
10. ___ Open the worksheet with the yellow tab titled 'Certifications & Adjustments'. Enter the date and sign the certification by entering the county official name(s) as indicated on this second worksheet. If no exemptions are reported, type 'None' in the first line of the 'Company' column.
11. ___ Save: Take the option to 'Save As' when you have all data entry complete. Use the following file naming format: 3-digit county number, two letter county identifier, year, and ME. Example for the Riley County named file for 2011 would be: 081RL2011ME.xls
12. ___ Attach the saved file to an e-mail and send your attached file to : peggy.huard@kdor.ks.gov