

## Abstract Filing Checklist

- Signatures
  - PTAX-280A (Tentative) signed by S/A or PTAX-260A (Final) signed by the County Clerk
  - PTAX-204-S/A (Tentative) signed by the S/A or PTAX-204 B/R (Final) signed by the Clerk of the B/R (may be signed by B/R members, but it must have the clerk's signature)
  
- PTAX-280A or PTAX-260A Abstract
  - Add all classes to total line for acres, parcels, assessed values, use assessed values (billing totals) and property assessed for the first time. Parcels may not equal the total due to overlapping parcels
  - If Conservation Stewardship or Wooded Acreage acres and parcels must be reported on lines 34 and 35. If Conservation Stewardship or Wooded Acreage acres assessed values for only unimproved parcels must be reported on lines 34 and 35.  
If Conservation Stewardship or Wooded Acreage assessed values for improvements and land associated with the improvements must be reported on lines 10 and 11.
  - All totals for each class must equal the Total - All Locally Assessed line
  - The total of all Locally Assessed for each Township must equal the Total - All Locally Assessed on the County Summary page for all columns
  
- PTAX-260-R or PTAX-280-R Reclassification Table
  - Add all classes in Part 1 and Part 2. The total for each class of all of the Townships must equal the total for each class on the County Summary page.
  - All "From" in Part 1 has a "To" in Part 2 that is not from the same class to the same class of property.
  - All FROM "Other" and TO "Other" is identified by class of property in Parts 1, 2, 3 and 4.
  - If any property in the FROM "Other" or TO "Other" is listed as either a class 28 or 29, it must be identified whether it is improved or unimproved.
  
- PTAX-204 Report on Equalization
  - Add all classes (if reported by class) to the total line and all class totals to the column total line for each Township. The total of each column of all of the Townships must equal the total for each column on the County Summary Page.
  - If there are no factors reported or a factor of 1.0000 for all Non-Farm Property in column 8, columns 3+4+5 must equal column 10. If there are factors other than 1.0000 reported, columns 3+4+5 must NOT equal column 10.
  - If a factor other than 1.0000 was applied, the factors published in the Preamble of Publication must match the factors reported on the Report on Equalization.
  
- PTAX-282 Non-Farm Property Exceeding \$999,999 in Assessed Value (Final Only)
  - Verify that the report does not include any Farm property. If the report that the Department receives includes farm property, the Department will return the report to the county and request that the report be updated.
  - Total each Township adding the Total Assessment for Residential, Commercial and Industrial.
  - Add all Township totals and confirm that it matches the grand total for the county.
  
- Tentative Abstract Filing with the Department Includes:
  - PTAX-280-A Tentative Abstract of Assessments
  - PTAX-204 S/A Report on Equalization of Local Assessments by CCAO
  - PTAX-280-R Reclassification Table
  - Preamble of Publication of Factors - a copy of the Preamble from the newspaper is required - if published in multiple newspapers, send a copy of each.
  
- Final Abstract Filing with the Department Includes:
  - PTAX-260-A Final Abstract of Assessments
  - PTAX-204 Report on Equalization of Local Assessments by B/R
  - PTAX-260-R Reclassification Table
  - Preamble of Publication of Factors, when applicable - a copy of the Preamble from the newspaper is required - if published in multiple newspapers, send a copy of each.
  - PTAX-282 Report of Non-farm Property with Assessments over \$999,999