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CAI PROPERTY

PROPERTY & TAX MANAGEMENT SYSTEM

Software User's Guide

FEE IN LIEU OF TAXES (FILT)

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1 OVERVIEW

Some property owned by the Idaho Department of Fish and Game is subject to a “fee in lieu of taxes,” commonly referred to as FILT¹. In general, the fee is determined by the amount of property taxes the property would generate if assessed as agricultural property.

FILT payments are credited to the county’s current expense fund rather than being distributed to tax districts. Because of this, parcels subject to FILT require special processing as outlined in this document. It is important that this process be followed correctly to ensure that values, billing and receipt of the payments is done properly.

EXEMPTION STATUS

Because the parcels are exempted as government property, they must be flagged as fully exempt. This prevents them from being assessed and taxed for property tax purposes. The farm characteristic has a FILT checkbox that determines whether or not the parcel gets included in the FILT billing. The bill is based on the farm values established each year. FILT payments are not receipted in Property because they do not go through the normal distribution process. They are turned over to the Auditor to be credited to the appropriate fund.

ANNUAL PROCESSING

The department has to provide the Assessor with a list of parcels that are subject to FILT by the second Monday of March each year. After parcels are given a value and set up for FILT processing, the Treasurer then bills the department for the fees on those parcels, with payment due by June 20 of that year.

¹ Refer to Idaho Code § 63-602A.3, Property exempt from taxation – Government property

2 PARCEL MAINTENANCE

Upon receipt of the listing provided by the Idaho Department of Fish and Game each year, complete the following steps.

REVIEW PARCELS

[Reports](#) | [Batch Reports](#) | [Treasurer](#) | [Misc Reports](#) | [FILT Billing](#)

Print a list of parcels for the preceding year. Compare this list to the new one and identify any parcels flagged for FILT in the previous year that are not on the new list. Remove these parcels from the FILT process by unchecking the FILT checkbox.

NOTE If there are any questions about whether or not the parcel should be removed, resolve those with the department before continuing to the next section

REPORT

1. Year..... Enter the prior property year
2. Buttons Click View or Print to create the report; Cancel to exit

UPDATE PARCELS

Repeat the following steps on each parcel as needed.

EXEMPTION STATUS

[Property Master](#) | [Exempt Status](#)

All parcels that will be included in FILT processing must be fully exempt to prevent them from being included in normal property tax assessment and billing.

1. Status..... Select Full
2. Percent 100 (automatically entered when status is Full)
3. Code..... Enter appropriate code reference (or double-click field to select from list)
4. Save Click Change to save changes; Cancel to discard changes

FARM CHARACTERISTIC

[Property Master](#) | [Farm Characteristic](#) (click Farm button)

1. FILT Checkbox
 - A. Update Checkbox Primary Tab (to right of Inspection Date)
 - Checked Include in FILT processing
 - Unchecked Exclude from FILT processing
 - B. Save Click OK to save changes; cancel to exit
2. Values
 - A. Update Values Add/change as needed to determine taxable value
 - B. Save Click OK to save changes; cancel to exit

REVIEW RESULTS

[Reports](#) | [Batch Reports](#) | [Treasurer](#) | [Misc Reports](#) | [FILT Billing](#)

Print a list of parcels for the current year. Review listing and verify that results are as expected. Repeated previous steps if any changes are needed.

NOTE Notify Treasurer when you are finished processing parcels

REPORT

1. Year..... Enter the current property year
2. Buttons Click View or Print to create the report; Cancel to exit

3 BILLING & COLLECTION

The FILT bill uses the farm characteristic's values and taxing district levies for the year you select. Levies must be certified and entered in Property for the current tax year before the FILT bill can be sent out. This is done as part of the Primary roll tax charge preparation.

PRINT BILL

[Reports](#) | [Batch Reports](#) | [Treasurer](#) | [Misc Reports](#) | [FILT Billing](#)

NOTE A preliminary bill can be created at any time. However, final bill must not be printed until Assessor has completed parcel maintenance and current year levies have been entered and verified.

FILT BILL

1. Year..... Enter the prior tax year
2. Buttons Click View or Print to create the report; Cancel to exit

PAYMENTS

FILT payments are not entered in Property. They do not go through the normal tax collection or distribution processes. Refer to your county's procedures for processing payments.