

Abstract of Tax File Upload

The North Dakota Office of State Tax Commissioner is re-working the process of how the Abstract of Tax files are submitted to the department. Currently all Abstract of Tax files are either mailed or emailed to the North Dakota Office of State Tax Commissioner in a .pdf form. This process will be changed to an electronic flat-file upload via the department's online Taxpayer Access Point (TAP). Each county will submit a single file that contains all of their Abstract of Tax information. Once a file has been submitted and accepted, additional correction files can be uploaded at any time.

The type of file to be uploaded will be a "flat-file", which is a .txt or .csv file that contains a predefined layout. The predefined layout is needed in order to validate all fields and amounts at the time of upload.

The delimited file layout will contain the same fields as the previously used .pdf files. The difference being that the fields are separated by a special character which is used to determine when one field ends and another begins. The character used as the delimiter needs to be a unique character that is not found in the data being submitted. Currently we have the pipe "|" set as the delimiter, but this can be changed if it causes potential problems with any vendors, however all vendors must use the same delimiter. Text fields would not have to be filled with spaces. Currency or decimal type fields can contain commas, and decimal places are required for the cents or decimal amounts.

The file is broken up to between three record types; Parent, Child, and Summary. The Parent Records will contain the district information, acres, taxable values, and special assessment information. For each parent record there will be one or more Child Records. The Child Records contain all of the different levy and mill information that pertains to each district type. All Child Records must be listed directly after the Parent Record that it is associated with. The file will repeat the Parent and Child Records until all of the district types have been listed. The last line of the file will always be the Summary Record. This record will contain the totals for all of the levy classes that were listed on the Child Records. Only one summary record is needed per file. Additional file layout specifications can be found on the other attachment. An example of the delimited file was also attached.

Validation of the file will be made at the time of file upload. If any errors are found, they will be displayed to the end user that tried to submit the file. If errors are found, the file will have to be corrected and re-uploaded before the Abstract of Tax upload is considered complete.

Types of validation include:

1. Total value of centrally assessed property to equal amount certified to the county:
 - Railroad
 - Pipeline,
 - Electric, Gas, etc.
2. Total tax to equal amount as certified to the county:
 - Electric Distribution
 - Electric Generation
 - Electric Transmission

3. Total taxable value and total taxable value by class of property for the county must agree with the total taxable value and total taxable value by class of property for the school districts in the county.
4. District Types must have the correct levies: 1200 district must only have levies in the 1200's, 1500:1500's, etc.
5. Maximum mills cannot be exceeded (within an established parameter without verification)
6. Taxable value times mill rate equals the tax amount
7. Taxable value of each class of property times the mill rate, total should agree with total levied against the total taxable value
8. Total urban and total rural taxable values must equal the taxable values for the district
9. Special assessment summary total to agree with specials reported in the final total