

## **Homestead Property Tax Credit Returns File Upload**

The North Dakota Office of State Tax Commissioner is re-working the process of how the Homestead Property Tax Credit Returns are submitted to the department. Currently all Homestead Property Tax Credit Returns are either mailed or emailed to the North Dakota Office of State Tax Commissioner in a .pdf or excel form. This process will be changed to allow an electronic flat-file upload via the department's online Taxpayer Access Point (TAP). Each county can submit a file that contains all of their Homestead Property Tax Credit Return information.

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 files, with the addition of a Parcel Number and a District Number.

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 "|" or tilde "~" set as the delimiter. Either delimiter can be used. Text fields do 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. If a negative value is used, the value must start with a hyphen "-" to indicate the value should be treated as a negative number.

There are two Homestead Property Tax Credit Types - Mobile Homes or Real Property. The file will contain a field that is used to distinguish between the two types. An "R" will be used for Real Property and an "M" will be used for Mobile Homes. The file can contain both Real Property and Mobile Homes, or the types can be separated into two separate files; one file with Mobile Home records, and the other file with Real Property records. Additional file layout specifications can be found on the "Return File - File Layout" file. An example of the delimited file can also be viewed by opening the "Return File – File Example" file.

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 reuploaded before the Homestead Property Tax Credit Return upload is considered complete. A list of validation rules can be found on the "Return File – File Validation" file.

### **Mill Levy**

As a reference, for every Homestead Property return file uploaded, a corresponding Mill Levy file will need to be uploaded. This file will be used by the Property Tax Specialists to verify the Mill Levy rates. Unlike the return, the mill levy file does not need to be a flat-file. It can be to any file type as long as it contains all the information regarding the Mill rates that was applied to other real estate in the same taxing district for that year – excluding the 1 mill State Medical Center levy.

### **Abatement Applications**

Corresponding abatement applications will be required to be uploaded with those returns that have reported abatements for oldest tax years (real property or mobile homes) accepted with this annual report.