

## Statement of Assessment File Layout for IPAS

- |  |                     |
|--|---------------------|
| N = Numeric Only, 0-9 or blank   | LJ = Left Justified |
| A = Alpha Only, A-Z or blank   | ZF = Zero Fill      |
| ALL = Alpha, Numeric, and Special Characters                           | BF = Blank Fill     |
| A/N = Alpha, Numeric, and No Special Characters<br>A-Z or 0-9 or blank | ME = Must Enter     |
| RJ = Right Justified   | MC = Must Complete  |

**Changes for 2024:**

- **Field numbers 54, 55, 57, 58, and 59.**
  - Field name changed to "Reserved".
  - Remarks changed to "All Zeros".
- **Field numbers 65, 66/67, and 68.**
  - Field name rate changed to \$3.60.
- **Field numbers 109, 112, 115, 118, 121, 124, 127, 130, 133, 136, 139, and 142.**
  - Field name verbiage changed to removed "and Personal".

| File Layout Field No | Form Line Number | Field Name                         | Positions |     | Field  |       | Data  |       |       | Remarks                             |
|----------------------|------------------|------------------------------------|-----------|-----|--------|-------|-------|-------|-------|-------------------------------------|
|                      |                  |                                    | From      | To  | Length | Usage | RJ-LJ | ZF-BF | ZF-BF |                                     |
| 1                    |                  | Tax Year                           | 1         | 4   | 4      | N     | RJ    | ME    | ZF    | CCYY                                |
| 2                    |                  | Filing Municipality County Code    | 5         | 6   | 2      | N     | RJ    | ME    | ZF    | Valid Codes: 01 -72. Required Field |
| 3                    |                  | Filing Municipality Municipal Code | 7         | 9   | 3      | N     | RJ    | ME    | ZF    | Required Field                      |
| 4                    |                  | Filing Municipality IPAS Acct No.  | 10        | 13  | 4      | N     | RJ    | BF    | BF    | If Unknown - Leave Blank            |
| 5                    | Line 17          | BOR Adjourment Date - mmddccyy     | 14        | 21  | 8      | N     | RJ    | ME    | ZF    | MMDDCCYY                            |
| 6                    |                  | File Date - mmddccyy               | 22        | 29  | 8      | N     | RJ    | ME    | ZF    | MMDDCCYY                            |
| 7                    |                  | Amended SOA Return - Y/N           | 30        | 30  | 1      | A     | RJ    | BF    | BF    | Blank or N = No, Y = Yes            |
| 8                    | Line 1, Col A    | Class 1 Parcel Count Land          | 31        | 44  | 14     | N     | RJ    | ZF    | ZF    | Whole Number Only                   |
| 9                    | Line 1, Col B    | Class 1 Parcel Count Improvements  | 45        | 58  | 14     | N     | RJ    | ZF    | ZF    | Whole Number Only                   |
| 10                   | Line 1, Col C    | Class 1 Acres                      | 59        | 72  | 14     | N     | RJ    | ZF    | ZF    | Whole Number Only                   |
| 11                   | Line 1, Col D    | Class 1 Land Value                 | 73        | 86  | 14     | N     | RJ    | ZF    | ZF    | Whole Number Only                   |
| 12                   | Line 1, Col E    | Class 1 Improvement Value          | 87        | 100 | 14     | N     | RJ    | ZF    | ZF    | Whole Number Only                   |
| 13                   | Line 1, Col F    | Class 1 Total Value                | 101       | 114 | 14     | N     | RJ    | ZF    | ZF    | Whole Number Only                   |
| 14                   | Line 2 , Col A   | Class 2 Parcel Count Land          | 115       | 128 | 14     | N     | RJ    | ZF    | ZF    | Whole Number Only                   |
| 15                   | Line 2, Col B    | Class 2 Parcel Count Improvements  | 129       | 142 | 14     | N     | RJ    | ZF    | ZF    | Whole Number Only                   |
| 16                   | Line 2, Col C    | Class 2 Acres                      | 143       | 156 | 14     | N     | RJ    | ZF    | ZF    | Whole Number Only                   |

| File Layout Field No | Form Line Number | Field Name                        | Positions |     | Field  |       | Data  |       | No Data | Remarks           |
|----------------------|------------------|-----------------------------------|-----------|-----|--------|-------|-------|-------|---------|-------------------|
|                      |                  |                                   | From      | To  | Length | Usage | RJ-LJ | ZF-BF | ZF-BF   |                   |
| 17                   | Line 2, Col D    | Class 2 Land Value                | 157       | 170 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 18                   | Line 2, Col E    | Class 2 Improvement Value         | 171       | 184 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 19                   | Line 2, Col F    | Class 2 Total Value               | 185       | 198 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 20                   | Line 3, Col A    | Class 3 Parcel Count Land         | 199       | 212 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 21                   | Line 3, Col B    | Class 3 Parcel Count Improvements | 213       | 226 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 22                   | Line 3, Col C    | Class 3 Acres                     | 227       | 240 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 23                   | Line 3, Col D    | Class 3 Land Value                | 241       | 254 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 24                   | Line 3, Col E    | Class 3 Improvement Value         | 255       | 268 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 25                   | Line 3, Col F    | Class 3 Total Value               | 269       | 282 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 26                   | Line 4, Col A    | Class 4, Parcel Count Land        | 283       | 296 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 27                   | Line 4, Col C    | Class 4, Acres                    | 297       | 310 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 28                   | Line 4, Col D    | Class 4 Land Value                | 311       | 324 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 29                   | Line 4, Col F    | Class 4 Total Value               | 325       | 338 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 30                   | Line 5, Col A    | Class 5 Parcel Count Land         | 339       | 352 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 31                   | Line 5, Col C    | Class 5 Acres                     | 353       | 366 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 32                   | Line 5, Col D    | Class 5 Land Value                | 367       | 380 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 33                   | Line 5, Col F    | Class 5 Total Value               | 381       | 394 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 34                   | Line 6, Col A    | Class 5m Parcel Count Land        | 395       | 408 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 35                   | Line 6, Col C    | Class 5m Acres                    | 409       | 422 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 36                   | Line 6, Col D    | Class 5m Land Value               | 423       | 436 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 37                   | Line 6, Col F    | Class 5m Total Value              | 437       | 450 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 38                   | Line 7, Col A    | Class 6 Parcel Count Land         | 451       | 464 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 39                   | Line 7, Col C    | Class 6 Acres                     | 465       | 478 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 40                   | Line 7, Col D    | Class 6 Land Value                | 479       | 492 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 41                   | Line 7, Col F    | Class 6 Total Value               | 493       | 506 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 42                   | Line 8, Col A    | Class 7 Parcel Count Land         | 507       | 520 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 43                   | Line 8, Col B    | Class 7 Parcel Count Improvement  | 521       | 534 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 44                   | Line 8, Col C    | Class 7 Acres                     | 535       | 548 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 45                   | Line 8, Col D    | Class 7 Value Land                | 549       | 562 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 46                   | Line 8, Col E    | Class 7 Value Improvement         | 563       | 576 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 47                   | Line 8, Col F    | Class 7 Total Value               | 577       | 590 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |
| 48                   | Line 9, Col A    | Total Parcel Count Land           | 591       | 604 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only |

| File Layout Field No | Form Line Number | Field Name                              | Positions |     | Field  |       | Data  |       | No Data | Remarks  |
|----------------------|------------------|---|-----------|-----|--------|-------|-------|-------|---------|--|
|                      |                  |   | From      | To  | Length | Usage | RJ-LJ | ZF-BF | ZF-BF   |  |
| 49                   | Line 9, Col B    | Total Parcel Count Improvement          | 605       | 618 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 50                   | Line 9, Col C    | Total Acres                             | 619       | 632 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 51                   | Line 9, Col D    | Total Land Value                        | 633       | 646 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 52                   | Line 9, Col E    | Total Improvement Value                 | 647       | 660 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 53                   | Line 9, Col F    | Total - Total Values                    | 661       | 674 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 54                   | Line 10, Col C   | Reserved                                | 675       | 688 | 14     | N     | RJ    | ZF    | ZF      | All Zeros  |
| 55                   | Line 11, Col D   | Reserved                                | 689       | 702 | 14     | N     | RJ    | ZF    | ZF      | All Zeros  |
| 56                   | Line 12, Col D   | Reserved                                | 703       | 716 | 14     | N     | RJ    | ZF    | ZF      | All Zeros  |
| 57                   | Line 13, Col D   | Reserved                                | 717       | 730 | 14     | N     | RJ    | ZF    | ZF      | All Zeros  |
| 58                   | Line 14, Col D   | Reserved                                | 731       | 744 | 14     | N     | RJ    | ZF    | ZF      | All Zeros  |
| 59                   | Line 15, Col D   | Reserved                                | 745       | 758 | 14     | N     | RJ    | ZF    | ZF      | All Zeros  |
| 60                   | Line 16, Col F   | Total line 9, Col F and Line 15, Col D  | 759       | 772 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 61                   | Line 18 (a)      | PFC - Parcels Reg Class @ \$0.10        | 773       | 786 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 62                   | Line 18 (b)      | PFC - Acres Reg Class @ \$0.10          | 787       | 795 | 9      | N     | RJ    | ZF    | ZF      | Total of 11 places. Last 2 positions are decimals. |
| 63                   |                  |   | 796       | 797 | 2      | N     | LJ    | ZF    | ZF      |  |
| 64                   | Line 18 (c)      | PFC - Assessed Value Reg Class @ \$0.10 | 798       | 811 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 65                   | Line 18 (d)      | PFC - Parcels Reg Class @ \$3.60        | 812       | 825 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 66                   | Line 18 (e)      | PFC - Acres Reg Class @ \$3.60          | 826       | 834 | 9      | N     | RJ    | ZF    | ZF      | Total of 11 places. Last 2 positions are decimals. |
| 67                   |                  |   | 835       | 836 | 2      | N     | LJ    | ZF    | ZF      |  |
| 68                   | Line 18 (f)      | PFC - Assessed Value Reg Class @ \$3.60 | 837       | 850 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 69                   | Line 19 (a)      | PFC - Parcels Spec Class @ \$0.20       | 851       | 864 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 70                   | Line 19 (b)      | PFC - Acres Spec Class @ \$0.20         | 865       | 873 | 9      | N     | RJ    | ZF    | ZF      | Total of 11 places. Last 2 positions are decimals. |
| 71                   |                  |   | 874       | 875 | 2      | N     | LJ    | ZF    | ZF      |  |

| File Layout Field No | Form Line Number | Field Name  | Positions |      | Field  |       | Data  |       | No Data | Remarks  |
|----------------------|------------------|---|-----------|------|--------|-------|-------|-------|---------|--|
|                      |                  |   | From      | To   | Length | Usage | RJ-LJ | ZF-BF | ZF-BF   |  |
| 72                   | Line 19 ( c)     | PFC - Assessed Value Spec Class @ \$0.20                | 876       | 889  | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 73                   | Line 19 (d)      | MF - Parcels Before 2005 - Ferrous Mining Closed        | 890       | 903  | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 74                   | Line 19 (e)      | MF - Acres Before 2005 - Ferrous Mining Closed          | 904       | 912  | 9      | N     | RJ    | ZF    | ZF      | Total of 11 places. Last 2 positions are decimals. |
| 75                   |                  |   | 913       | 914  | 2      | N     | LJ    | ZF    | ZF      |  |
| 76                   | Line 19 (f)      | MF - Assessed Value Before 2005 - Ferrous Mining Closed | 915       | 928  | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 77                   | Line 20 (a)      | MF - Parcels Before 2005 Open                           | 929       | 942  | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 78                   | Line 20 (b)      | MF - Acres Before 2005 Open                             | 943       | 951  | 9      | N     | RJ    | ZF    | ZF      | Total of 11 places. Last 2 positions are decimals. |
| 79                   |                  |   | 952       | 953  | 2      | N     | LJ    | ZF    | ZF      |  |
| 80                   | Line 20 ( c)     | MF - Assessed Value Before 2005 Open                    | 954       | 967  | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 81                   | Line 20 (d)      | MF - Parcels Before 2005 Closed                         | 968       | 981  | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 82                   | Line 20 (e)      | MF - Acres Before 2005 Closed                           | 982       | 990  | 9      | N     | RJ    | ZF    | ZF      | Total of 11 places. Last 2 positions are decimals. |
| 83                   |                  |   | 991       | 992  | 2      | N     | LJ    | ZF    | ZF      |  |
| 84                   | Line 20 (f)      | MF - Assessed Value Before 2005 Closed                  | 993       | 1006 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 85                   | Line 21 (a)      | MF - Parcels After 2004 Open                            | 1007      | 1020 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 86                   | Line 21 (b)      | MF - Acres After 2004 Open                              | 1021      | 1029 | 9      | N     | RJ    | ZF    | ZF      | Total of 11 places. Last 2 positions are decimals. |
| 87                   |                  |   | 1030      | 1031 | 2      | N     | LJ    | ZF    | ZF      |  |
| 88                   | Line 21 ( c)     | MF - Assessed Value After 2004 Open                     | 1032      | 1045 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 89                   | Line 21 (d)      | MF - Parcels After 2004 Closed                          | 1046      | 1059 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 90                   | Line 21 (e)      | MF - Acres After 2004 Closed                            | 1060      | 1068 | 9      | N     | RJ    | ZF    | ZF      | Total of 11 places. Last 2 positions are decimals. |
| 91                   |                  |   | 1069      | 1070 | 2      | N     | LJ    | ZF    | ZF      |  |
| 92                   | Line 21 (f)      | MF - Assessed Value After 2004 Closed                   | 1071      | 1084 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 93                   | Line 22 (a)      | County Forest Crop Acres                                | 1085      | 1093 | 9      | N     | RJ    | ZF    | ZF      | Total of 11 places. Last 2 positions are decimals. |
| 94                   |                  |   | 1094      | 1095 | 2      | N     | LJ    | ZF    | ZF      |  |
| 95                   | Line 22 (b)      | Federal Acres   | 1096      | 1104 | 9      | N     | RJ    | ZF    | ZF      | Total of 11 places. Last 2 positions are decimals. |
| 96                   |                  |   | 1105      | 1106 | 2      | N     | LJ    | ZF    | ZF      |  |
| 97                   | Line 22 ( c)     | State Acres   | 1107      | 1115 | 9      | N     | RJ    | ZF    | ZF      | Total of 11 places. Last 2 positions are decimals. |
| 98                   |                  |   | 1116      | 1117 | 2      | N     | LJ    | ZF    | ZF      |  |
| 99                   | Line 22 (d)      | County (Not Forest Crop)                                | 1118      | 1126 | 9      | N     | RJ    | ZF    | ZF      | Total of 11 places. Last 2 positions are decimals. |
| 100                  |                  |   | 1127      | 1128 | 2      | N     | LJ    | ZF    | ZF      |  |

| File Layout Field No | Form Line Number | Field Name   | Positions |      | Field  |       | Data  |       | No Data | Remarks  |
|----------------------|------------------|--|-----------|------|--------|-------|-------|-------|---------|--|
|                      |                  |  | From      | To   | Length | Usage | RJ-LJ | ZF-BF | ZF-BF   |  |
| 101                  |                  |  | 1129      | 1137 | 9      | N     | RJ    | ZF    | ZF      | Total of 11 places. Last 2 positions are decimals. |
| 102                  | Line 22 (e)      | Other Acres  | 1138      | 1139 | 2      | N     | LJ    | ZF    | ZF      |  |
| 103                  | Line 23 (a)      | Value Omitted Property from Prior Year - Real Estate | 1140      | 1153 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 104                  | Line 23 (b)      | Value Omitted Property from Prior Year - Personal    | 1154      | 1167 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 105                  | Line 23 (c1)     | Amount of 70.43 Value Adjustment - Real Estate       | 1168      | 1181 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 106                  | Line 23 (c2)     | Amount of 70.43 Value Adjustment - Personal          | 1182      | 1195 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 107                  | Line 24, Col A   | Special District Code                                | 1196      | 1201 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 108                  | Line 24, Col B   | IPAS Account Number                                  | 1202      | 1205 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank                           |
| 109                  | Line 24, Col D   | Locally Assessed Value - Real                        | 1206      | 1219 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 110                  | Line 25, Col A   | Special District Code                                | 1220      | 1225 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 111                  | Line 25, Col B   | IPAS Account Number                                  | 1226      | 1229 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank                           |
| 112                  | Line 25, Col D   | Locally Assessed Value - Real                        | 1230      | 1243 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 113                  | Line 26, Col A   | Special District Code                                | 1244      | 1249 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 114                  | Line 26, Col B   | IPAS Account Number                                  | 1250      | 1253 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank                           |
| 115                  | Line 26, Col D   | Locally Assessed Value - Real                        | 1254      | 1267 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 116                  | Line 27, Col A   | Special District Code                                | 1268      | 1273 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 117                  | Line 27, Col B   | IPAS Account Number                                  | 1274      | 1277 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank                           |
| 118                  | Line 27, Col D   | Locally Assessed Value - Real                        | 1278      | 1291 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 119                  | Line 28, Col A   | Special District Code                                | 1292      | 1297 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 120                  | Line 28, Col B   | IPAS Account Number                                  | 1298      | 1301 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank                           |
| 121                  | Line 28, Col D   | Locally Assessed Value - Real                        | 1302      | 1315 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 122                  | Line 29, Col A   | Special District Code                                | 1316      | 1321 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 123                  | Line 29, Col B   | IPAS Account Number                                  | 1322      | 1325 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank                           |
| 124                  | Line 29, Col D   | Locally Assessed Value - Real                        | 1326      | 1339 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |
| 125                  | Line 30, Col A   | Special District Code                                | 1340      | 1345 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only                                  |

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|----------------------|------------------|-------------------------------|-----------|------|--------|-------|-------|-------|---------|--------------------------|
|                      |                  |                               | From      | To   | Length | Usage | RJ-LJ | ZF-BF | ZF-BF   |                          |
| 126                  | Line 30, Col B   | IPAS Account Number           | 1346      | 1349 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 127                  | Line 30, Col D   | Locally Assessed Value - Real | 1350      | 1363 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 128                  | Line 31, Col A   | Special District Code         | 1364      | 1369 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 129                  | Line 31, Col B   | IPAS Account Number           | 1370      | 1373 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 130                  | Line 31, Col D   | Locally Assessed Value - Real | 1374      | 1387 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 131                  | Line 32, Col A   | Special District Code         | 1388      | 1393 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 132                  | Line 32, Col B   | IPAS Account Number           | 1394      | 1397 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 133                  | Line 32, Col D   | Locally Assessed Value - Real | 1398      | 1411 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 134                  | Line 33, Col A   | Special District Code         | 1412      | 1417 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 135                  | Line 33, Col B   | IPAS Account Number           | 1418      | 1421 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 136                  | Line 33, Col D   | Locally Assessed Value - Real | 1422      | 1435 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 137                  | Line 34, Col A   | Special District Code         | 1436      | 1441 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 138                  | Line 34, Col B   | IPAS Account Number           | 1442      | 1445 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 139                  | Line 34, Col D   | Locally Assessed Value - Real | 1446      | 1459 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 140                  | Line 35, Col A   | Special District Code         | 1460      | 1465 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 141                  | Line 35, Col B   | IPAS Account Number           | 1466      | 1469 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 142                  | Line 35, Col D   | Locally Assessed Value - Real | 1470      | 1483 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 143                  | Line 36, Col A   | K-8 & K-12 School Code        | 1484      | 1489 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 144                  | Line 36, Col B   | IPAS Acct No. - (K-8 & K-12)  | 1490      | 1493 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 145                  | Line 36, Col D   | Assessed Value                | 1494      | 1507 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 146                  | Line 37, Col A   | K-8 & K-12 School Code        | 1508      | 1513 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 147                  | Line 37, Col B   | IPAS Acct No. - (K-8 & K-12)  | 1514      | 1517 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 148                  | Line 37, Col D   | Assessed Value                | 1518      | 1531 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 149                  | Line 38, Col A   | K-8 & K-12 School Code        | 1532      | 1537 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 150                  | Line 38, Col B   | IPAS Acct No. - (K-8 & K-12)  | 1538      | 1541 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 151                  | Line 38, Col D   | Assessed Value                | 1542      | 1555 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 152                  | Line 39, Col A   | K-8 & K-12 School Code        | 1556      | 1561 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 153                  | Line 39, Col B   | IPAS Acct No. - (K-8 & K-12)  | 1562      | 1565 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |

| File Layout Field No | Form Line Number | Field Name                      | Positions |      | Field  |       | Data  |       | No Data | Remarks                  |
|----------------------|------------------|---------------------------------|-----------|------|--------|-------|-------|-------|---------|--------------------------|
|                      |                  |                                 | From      | To   | Length | Usage | RJ-LJ | ZF-BF | ZF-BF   |                          |
| 154                  | Line 39, Col D   | Assessed Value                  | 1566      | 1579 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 155                  | Line 40, Col A   | K-8 & K-12 School Code          | 1580      | 1585 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 156                  | Line 40, Col B   | IPAS Acct No. - (K-8 & K-12)    | 1586      | 1589 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 157                  | Line 40, Col D   | Assessed Value                  | 1590      | 1603 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 158                  | Line 41, Col A   | K-8 & K-12 School Code          | 1604      | 1609 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 159                  | Line 41, Col B   | IPAS Acct No. - (K-8 & K-12)    | 1610      | 1613 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 160                  | Line 41, Col D   | Assessed Value                  | 1614      | 1627 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 161                  | Line 42, Col A   | K-8 & K-12 School Code          | 1628      | 1633 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 162                  | Line 42, Col B   | IPAS Acct No. - (K-8 & K-12)    | 1634      | 1637 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 163                  | Line 42, Col D   | Assessed Value                  | 1638      | 1651 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 164                  | Line 43, Col A   | K-8 & K-12 School Code          | 1652      | 1657 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 165                  | Line 43, Col B   | IPAS Acct No. - (K-8 & K-12)    | 1658      | 1661 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 166                  | Line 43, Col D   | Assessed Value                  | 1662      | 1675 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 167                  | Line 44, Col A   | K-8 & K-12 School Code          | 1676      | 1681 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 168                  | Line 44, Col B   | IPAS Acct No. - (K-8 & K-12)    | 1682      | 1685 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 169                  | Line 44, Col D   | Assessed Value                  | 1686      | 1699 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 170                  | Line 45, Col A   | K-8 & K-12 School Code          | 1700      | 1705 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 171                  | Line 45, Col B   | IPAS Acct No. - (K-8 & K-12)    | 1706      | 1709 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 172                  | Line 45, Col D   | Assessed Value                  | 1710      | 1723 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 173                  | Line 46, Col A   | K-8 & K-12 School Code          | 1724      | 1729 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 174                  | Line 46, Col B   | IPAS Acct No. - (K-8 & K-12)    | 1730      | 1733 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 175                  | Line 46, Col D   | Assessed Value                  | 1734      | 1747 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 176                  | Line 47, Col A   | K-8 & K-12 School Code          | 1748      | 1753 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 177                  | Line 47, Col B   | IPAS Acct No. - (K-8 & K-12)    | 1754      | 1757 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 178                  | Line 47, Col D   | Assessed Value                  | 1758      | 1771 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 179                  | Line 48, Col A   | K-8 & K-12 School Code          | 1772      | 1777 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 180                  | Line 48, Col B   | IPAS Acct No. - (K-8 & K-12)    | 1778      | 1781 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 181                  | Line 48, Col D   | Assessed Value                  | 1782      | 1795 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 182                  | Line 49, Col A   | K-8 & K-12 School Code          | 1796      | 1801 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 183                  | Line 49, Col B   | IPAS Acct No. - (K-8 & K-12)    | 1802      | 1805 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 184                  | Line 49, Col D   | Assessed Value                  | 1806      | 1819 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 185                  | Line 50, Col D   | Total K-8 & K-12 Assessed Value | 1820      | 1833 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 186                  | Line 51, Col A   | Union High Code                 | 1834      | 1839 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |

Wisconsin Department of Revenue  
Division of Technology Services

| File Layout Field No | Form Line Number | Field Name                        | Positions |      | Field  |       | Data  |       | No Data | Remarks                  |
|----------------------|------------------|-----------------------------------|-----------|------|--------|-------|-------|-------|---------|--------------------------|
|                      |                  |                                   | From      | To   | Length | Usage | RJ-LJ | ZF-BF | ZF-BF   |                          |
| 187                  | Line 51, Col B   | IPAS Acct No. - Union High        | 1840      | 1843 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 188                  | Line 51, Col D   | Assessed Value                    | 1844      | 1857 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 189                  | Line 52, Col A   | Union High Code                   | 1858      | 1863 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 190                  | Line 52, Col B   | IPAS Acct No. - Union High        | 1864      | 1867 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 191                  | Line 52, Col D   | Assessed Value                    | 1868      | 1881 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 192                  | Line 53, Col A   | Union High Code                   | 1882      | 1887 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 193                  | Line 53, Col B   | IPAS Acct No. - Union High        | 1888      | 1891 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 194                  | Line 53, Col D   | Assessed Value                    | 1892      | 1905 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 195                  | Line 54, Col A   | Union High Code                   | 1906      | 1911 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 196                  | Line 54, Col B   | IPAS Acct No. - Union High        | 1912      | 1915 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 197                  | Line 54, Col D   | Assessed Value                    | 1916      | 1929 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 198                  | Line 55, Col D   | Total Union High Assessed Value   | 1930      | 1943 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 199                  | Line 56, Col A   | Tech College Code                 | 1944      | 1949 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 200                  | Line 56, Col B   | IPAS Acct No. - Tech College      | 1950      | 1953 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 201                  | Line 56, Col D   | Assessed Value                    | 1954      | 1967 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 202                  | Line 57, Col A   | Tech College Code                 | 1968      | 1973 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 203                  | Line 57, Col B   | IPAS Acct No. - Tech College      | 1974      | 1977 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 204                  | Line 57, Col D   | Assessed Value                    | 1978      | 1991 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 205                  | Line 58, Col A   | Tech College Code                 | 1992      | 1997 | 6      | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 206                  | Line 58, Col B   | IPAS Acct No. - Tech College      | 1998      | 2001 | 4      | N     | RJ    | BF    | BF      | If Unknown - Leave Blank |
| 207                  | Line 58, Col D   | Assessed Value                    | 2002      | 2015 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 208                  | Line 59, Col D   | Total Tech College Assessed Value | 2016      | 2029 | 14     | N     | RJ    | ZF    | ZF      | Whole Number Only        |
| 209                  |                  | Preparer's Name                   | 2030      | 2079 | 50     | All   | LJ    | BF    | BF      |                          |
| 210                  |                  | Preparer's Phone                  | 2080      | 2089 | 10     | N     | LJ    | BF    | BF      |                          |
| 211                  |                  | Preparer's e-mail                 | 2090      | 2189 | 100    | All   | LJ    | BF    | BF      |                          |
| 212                  |                  | Name of Assessor                  | 2190      | 2239 | 50     | All   | LJ    | ME    | BF      | Required Field           |
| 213                  |                  | Assessor Phone Number             | 2240      | 2249 | 10     | N     | LJ    | ME    | BF      | Required Field           |
| 214                  |                  | Remarks                           | 2250      | 2449 | 200    | All   | LJ    | BF    | BF      |                          |