
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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Frequently Asked Questions

Data Mailbox

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1. Where can I find a listing of the submission dates for the various data extracts that must be submitted to the State?

At the beginning of each calendar year, the Department of Local Government Finance (“Department”) issues a memo that includes the data submission deadlines for the next calendar year.

While the dates contained in these memos represent the deadlines that allow the county to have on-time billing, counties are encouraged to submit their data as soon as it is available. By submitting data in advance of the stated deadline, the Department and the Legislative Services Agency (“LSA”) will be able to provide the county with more timely feedback on data compliance. The county will also have an opportunity to address any issues that may exist in the data while still remaining on track for on-time billing.

2. Whom should I contact when I have general questions regarding data submissions and data compliance?

General questions pertaining to data submissions and data compliance can be directed to the Department’s Data Inbox at data@dlgf.in.gov or (317) 232-3777 or the LSA Data Inbox at lsa.data@iga.in.gov or (317) 233-0696.

3. How should we handle assessed values and property class codes for governmental and exempt parcels?

The Department expects to see government-owned parcels (Property Class Codes 600-669) with gross assessed values as “zero” when the county exports data files to the Department and LSA, and when the values are rolled to the auditor, except in rare instances where the property is not used or occupied by the owner. (*See Ind. Code § 6-1.1-11-9: “No assessment shall be made of property which is owned by the government of the United States, this state, an agency of this state, or a political subdivision of this state if the property is used, and in the case of real property occupied by the owner.”*)

The Department is aware that counties may retain government-owned assessed values in their CAMA system for various informational purposes. In these cases, county officials should work

with their IT staff/software vendor to ensure these records are “zeroed” out when completing the roll to the auditor and exporting the data to the State.

Various entities that qualify for exemptions will fall in Property Class Codes 670-699 and should be rolled and reported with their actual gross assessed values. It is the responsibility of the auditor to deduct any values for exemptions to bring the net assessed value to zero if the proper paperwork has been filed with the county.

Ultimately, all three data submissions (real property, personal property, and property tax data) as well as the county abstract should have zero government-owned property gross assessed values. These data submissions and the county abstract should also all contain the gross assessed values for the not-for-profit or other exempt entities.

4. Where can I find the most recent code lists?

The most recent Property Tax Management System Code List Manual can be found on the Department’s [website](#).

5. How can I determine if a property should be classified within the 1%, 2%, or 3% circuit breaker cap?

The Department has released guidance on this topic in various memos on the website.

6. In the PERSPROP file, should the Principal Business Activity Code be based on the most current North American Industry Classification System (NAICS).

Yes, codes should be based upon the latest classification system from NAICS.

7. In my personal property compliance report, I have received a warning about personal property records that have no corresponding records in the POOLDATA file. These records are for special items which has no pool data associated with it. How should I handle this warning?

The Department and LSA understand that special records will not have any pool data associated with them. However, the PERSPROP file does not contain enough information for the Department and LSA to be able to know these records are special codes. To address this warning, the Department recommends the county supply a spreadsheet containing a list of records that are special to the Department and LSA with the PERSPROP and POOLDATA data submissions. This will allow the Department and LSA to verify that these records are special tooling. Please email this spreadsheet to both the Department and LSA at data@dlgf.in.gov and lsa.data@iga.in.gov.

8. During ratio study review, I have received comments that the assessed values submitted in the ratio study do not match the certified assessed values. This is due to appeals or corrections of error. What can I do to show the Department the difference?

As part of the ratio study review process, the Department’s Assessment Division reviews the assessed value change by class of property and township, and on an overall (county) basis. In those situations where the assessed value either increases or decreases by more than ten percent (10%) from the previous year, the Department’s Assessment Division will request an explanation for the variance. To provide as much information as possible about the assessed values in each county, the Department’s Assessment Division expects to post the Summary Tables and the explanations for the variances on its website.

9. What are the requirements for submitting data on oil and gas records? The OILGAS file format does not provide detailed information to allow me to correctly allocate assessed value to the proper taxing districts.

The file format for the OILGAS and OILGASALL files, as well as other standard files, can be found in the Department’s administrative rule 50 IAC 26-20-7. Oil and Gas guidance begins on Page 97 of 50 IAC 26. Additional information about oil and gas values can be found in:

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| 50 IAC 26-6-8 | Maintenance of data on oil and gas assessments |
| 50 IAC 26-8-2 | Property numbering system for personal property which includes business personal property, annually assessed mobile homes, oil, and gas |
| 50 IAC 26-15-7 | Oil and gas assessments |
| 50 IAC 26-22-7 | Oil and gas assessments (2010-Pay-2011 Data and Earlier) |

10. How do we submit our sales disclosure information to the Department?

Sales disclosure information that is housed in a third-party vendor’s sales disclosure software program is to be submitted to the Department on a monthly basis. This data is to be submitted through <http://gateway sdf.ifionline.org>. To get site information, including username, password and specifications on how to submit your files, please send a request to Support@dlgf.in.gov. It is the responsibility of the county to ensure that submissions are made on a monthly basis.

11. Where can I find more information on sales disclosures? Whom should we contact if we have questions?

The Department’s webpage pertaining to sales disclosures may be helpful. This page includes links to Gateway SDF and the sales disclosure public search site. Additionally, this webpage includes links to the Gateway SDF user guide, frequently asked questions pertaining to Gateway SDF, a “how to” instructional video on Gateway SDF, and various Department-issued memos pertaining to the sales disclosure process overall.

After reviewing the information available at the above website, if you still have questions, you may email the Department at Support@dlgf.in.gov. The appropriate representative of the Department will respond to your question.