



Indiana Assessors' Association

Data Compliance

Courtney Schaafsma
Director of Data Analysis
January 2011



Agenda

- Data Submissions
- Data Compliance
 - Sales Data
 - Real Property
 - Personal Property



DATA SUBMISSIONS



Assessor Data Submissions

- Mobile Home – March 1
 - MOBILE, APPEALMH
- Sales Data – March 31
 - SALEDISC, SALECONTAC, SALEPARCEL
- Real Property – October 1
 - PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDTL, APPEAL
- Personal Property – October 1
 - PERSPROP, POOLDATA, APPEALPP
 - OILGAS, OILGASALL (New File Formats for 2011-pay-2012)



DATA COMPLIANCE



Primary Objectives of Data Compliance Reviews

- Accuracy
 - Accurate data is essential for proper assessments and tax bills
- Consistency
 - Taxes should be billed on the right assessments
- Entirety
 - All current data should be used to create assessments and tax bills





SALES DATA



Sales Data

- Why do we care about sales?
 - Sales data is the basis on which ratio studies are prepared.
 - Ratio studies are the backbone of annual assessments.
 - Without accurate sales data, ratio studies would not be meaningful or applicable.
- Where does the sales data come from?
 - Assessor's Office is responsible for review and verification of Sales Disclosure Form (SDF) data.



Sales Data - Files

- SALEDISC
 - Information about the sale transaction
 - 1 record per sales disclosure
- SALECONTAC
 - Information about the sale participants
 - At least 3 records per sales disclosure – seller, buyer, preparer
- SALEPARCEL
 - Information about the parcel(s) sold
 - At least 1 record per sales disclosure
 - Each record should have a corresponding record in the PARCEL file



Sales Data – Submission Process

- Data is to be entered into the State Sales Disclosure Program in an on-going process throughout the year
 - If using the State Sales Disclosure Program as main program, data is entered throughout the year as SDFs are received.
 - If using a third-party vendor for sales disclosure tracking, the county should be submitting updated files to the SDF SharePoint site on a weekly basis.
 - These files are then uploaded to the Sales Disclosure Program and become publicly accessible.



Sales Data – Submission Process

- County must tell the DLGF when the Sales Data is ready for review by sending an email to data@dlgf.in.gov.
 - Deadline: March 31
- How do I know my data is ready for review?
 - All records have been entered (direct entry or upload).
 - All records indicate that the form is complete.
 - As appropriate, records have been marked as valid for trending.
 - All records have been reviewed.



Sales Data - Reviews

- Two main questions:
 - Does the sales data contain all recorded sales disclosures from January 1, 2010 through February 28, 2011?
 - Is the sales data complete and correct?



Sales Data - Reviews

- Number of sales records received versus number of sales records expected
- Number of non-fee exempt duplicate records
- Number of non-fee exempt duplicate multiple parcel records
- Range of conveyance dates
 - January 1, 2010 – February 28, 2011, inclusive



Sales Data - Reviews

- Number of non-fee exempt records missing or invalid critical data
 - Critical data:
 - State-assigned taxing district number
 - Property class code
 - Total sales price
 - Buyer/seller basic information
 - If number of records with missing/invalid critical data exceeds 2% of total non-fee exempt records, the data will be rejected!



Sales Data - Reviews

- Match of non-fee exempt sales disclosure parcel numbers to parcel numbers in real property files
 - Necessary for ratio studies as real property files contain AV information



Sales Data - Reviews

- Items that need explanation
 - Special Circumstances Field
 - Variance Document



REAL PROPERTY



Real Property - Files

- **PARCEL**
 - The main real property file
 - 1 record per parcel
- **LAND**
 - Information on each land record associated with a parcel
 - 0, 1, or many records per parcel
- **IMPROVE**
 - Information on each improvement record associated with a parcel
 - 0, 1, or many records per parcel



Real Property - Files

- DWELLING
 - Information on residential dwelling improvements
 - 0 or 1 record per improvement
- BUILDING
 - Information on commercial/industrial improvements
 - 0 or 1 record per improvement
- BLDDTL
 - Detailed information on each record in the BUILDING file
 - 1 or many records per building

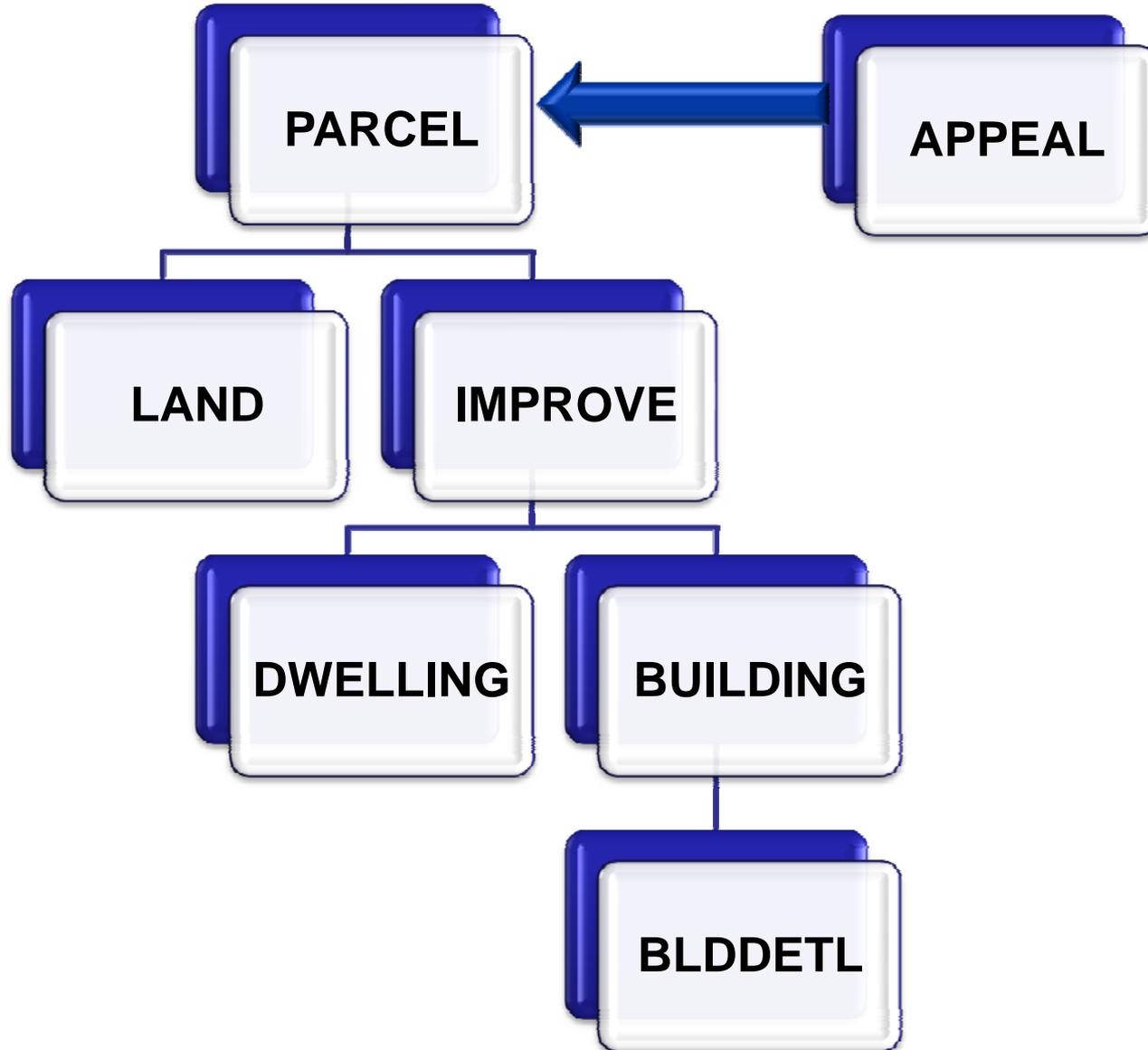


Real Property - Files

- APPEAL
 - Information on appeals filed for real property
 - 1 record for each appeal
 - 0, 1 or many records per parcel



Real Property - Files





Real Property – Submission Process

- Data Upload Tool
 - <http://www.in.gov/dlgf/5626.htm>
 - Highly recommend utilizing tool to submit data as it will pre-screen your files for potential compliance issues
 - Will be updating Data Upload Tool to account for 50 IAC 26
- Via email to Legislative Services Agency



Real Property - Reviews

- Review process is a two-step process:
 - Fall: Review data received for initial compliancy
 - Best Result: Pending
 - Spring: Review data in relation to the TAXDATA file and Abstract received from the County Auditor
 - Best Result: Compliant



Real Property - Reviews

- Review checks listed in the next set of slides are typical reviews. Other reviews may be conducted as necessary.
- Other files not listed in these reviews (DWELLING, BUILDING, BLDDETL) are used when problems are identified which require further investigation.



Real Property – Fall Reviews

- Is the data in the correct file format?
- Valid Data
 - Parcel Number
 - 18-digit number
 - Property Class Code
 - AV
 - Negative or non-numeric



Real Property – Fall Reviews

- Problem property class codes
 - Government-owned (codes 600 – 669) should be reported and rolled with a zero value
 - Exempt (codes 670 – 699) should be reported and rolled with a gross assessed value
 - Auditor applies an exemption code if the taxpayer has properly filed the Form 136 paperwork
- Name of taxpayer compared to property class code
 - Primarily Government (codes 600 – 669) but other property class codes may be investigated if warranted



Real Property – Fall Reviews

- State-Assigned Taxing District Match
 - Taxing district contained in parcel number matches the reported State-assigned taxing district
- Duplicate Parcel Numbers
- Various sums of AV information
- Compare PARCEL file to LAND and IMPROVE files



Real Property – Spring Reviews

- Compare PARCEL AV to Abstract AV
 - Breakdown by Land and Improvement
 - Breakdown by Taxing District
- Use APPEAL file when needed to explain discrepancies



PERSONAL PROPERTY



Personal Property - Files

- **PERSPROP**
 - The main personal property file
 - 1 record per personal property record
- **POOLDATA**
 - Personal property detail
 - 0, 1 or many records per personal property record
- **APPEALPP**
 - Information on appeals filed for personal property
 - 1 record for each appeal
 - 0, 1 or many records per parcel



Personal Property

- Submission Process and Review Process same as Real Property
- Review process is a two-step process:
 - Fall: Review data received for initial compliancy
 - Best Result: Pending
 - Spring: Review data in relation to the TAXDATA file and Abstract received from the County Auditor
 - Best Result: Compliant



Personal Property – Fall Reviews

- Is the data in the correct file format?
- Valid NAICS Codes
- Duplicate PERSPROP records
- POOLDATA
 - PERSPROP records with no POOLDATA
 - Dates in POOLDATA file
 - Start Date earlier than End Date
 - Pool 5 Data Reported



Personal Property – Spring Reviews

- Compare PERSPROP AV to Abstract AV
 - Breakdown by Taxing District
- Use APPEALPP file when needed to explain discrepancies



COMPLIANCE REPORTS



Compliance Reports

- Rejection Items
 - Discrepancies which are sufficient to warrant a rejection of the data file for the year submitted
 - Problem must be identified and process corrected
 - Corrected data file(s) must be submitted
- Warning Items
 - Discrepancies not sufficient to warrant a rejection of the data file for the year submitted
 - May result in rejection next year if problem remains
- Notes



Compliance Reports

- Read through the compliance reports and any supporting documentation
- If you have any questions on the reports, contact the DLGF Data Analysis Division via email at data@dlgf.in.gov



Contact the Department

- **Courtney Schaafsma**
 - **Telephone: 317.232.3759**
 - **Fax: 317.232.8779**
 - **E-mail: cschaafsma@dlgf.in.gov**
- **Web site: www.in.gov/dlgf**
 - **“Contact Us”: www.in.gov/dlgf/2338.htm.**