TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Proposed Rule
LSA Document #10-165

DIGEST

Adds 50 IAC 26 to establish standards for computer systems used by Indiana counties for the administration of the property tax assessment, billing, and settlement processes. Repeals 50 IAC 23. Effective 30 days after filing with the Publisher.

IC 4-22-2.1-5 Statement Concerning Rules Affecting Small Businesses

50 IAC 23; 50 IAC 26

SECTION 1. 50 IAC 26 IS ADDED TO READ AS FOLLOWS:

ARTICLE 26. COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Rule 1. General Provisions

50 IAC 26-1-1 Purpose
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. The purpose of this article is to establish standards for computer systems used by Indiana counties for the administration of the property tax assessment, billing, and settlement processes. *(Department of Local Government Finance; 50 IAC 26-1-1)*

50 IAC 26-1-2 Objectives
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. The standards and specifications established in this article are intended to promote the following objectives:
(1) To attain uniformity in property tax administration practices in each county in the state through the use of functionally equivalent computer systems.
(2) To improve the management and analysis ability of the department and counties through greater access to local property tax administration data.
(3) To provide assurance of the functionality and integration of property tax management systems through a defined certification program.
(4) To provide assistance to counties in their efforts to select computer software that meets the needs of their specific environment and complies with this article.
(5) To assure data integration between software platforms by establishing required data structures and import/export protocols.
(Department of Local Government Finance; 50 IAC 26-1-2)

50 IAC 26-1-3 Application
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. This article applies to the following hardware, software, and/or services used by the county for the administration of property taxes:
(1) All county:
(A) computer hardware;
(B) assessment software;

(C) tax and billing software;
(D) property tax management systems; and
(E) computer services;

used by the county for the administration of the property tax management system.

(2) All county purchases or contracts for:

(A) computer hardware;
(B) assessment software;
(C) tax and billing software;
(D) property tax management systems; and
(E) computer services;

that are made or entered into for the administration of the property tax management system.

All purchases or contracts are subject to the requirements of this article. *(Department of Local Government Finance; 50 IAC 26-1-3)*

50 IAC 26-1-4 Documents incorporated by reference

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 4. The following documents, manuals, and publications are incorporated into this article by reference:

(1) "IAAO Standard on Ratio Studies" refers to the document published by the International Association of Assessing Officers titled "Standard on Ratio Studies", published in 1999. Copies of the 1999 IAAO Standard on Ratio Studies are available for purchase from the International Association of Assessing Officers. Contact information for the IAAO is on file in the offices of the department.

(2) "Abstract Manual" refers to the manual published by the auditor of state titled "Spring Abstract Manual" that provides instructions to county auditors for preparing the county abstract. This document is available from the auditor of state for a minimal copying fee.

(3) "Settlement Instructions" refers to two (2) documents published by the auditor of state titled:

(A) "20XX June Settlement Instructions"; and
(B) "20XX December Settlement Instructions";

that provide instructions to county auditors for performing settlement. These documents are available for download from the auditor of state's website.

(4) Real Property Assessment Manual.

(5) Manual for County Treasurers.

(6) Manual for County Auditor.

(7) Property Tax Management System Code List Manual. This document is available on the department's website located at www.in.gov/dlgf/

(Department of Local Government Finance; 50 IAC 26-1-4)

Rule 2. Definitions and Abbreviations

50 IAC 26-2-1 Definitions

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. The definitions in this rule apply throughout this article. *(Department of Local Government Finance; 50 IAC 26-2-1)*

50 IAC 26-2-2 "ANSI" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. "ANSI" refers to the organization of United States business and industry groups formed in 1918 for the development of trade and communication standards. ANSI:

(1) is the American representative of the International Standards Organization; and

(2) developed and expanded ASCII.

(Department of Local Government Finance; 50 IAC 26-2-2)

50 IAC 26-2-3 "ASCII" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. "ASCII" refers to the coding scheme that assigns numeric values to up to two hundred fifty-six (256) characters, including the following:
(1) Alphabetic letters.
(2) Numerals.
(3) Punctuation marks.
(4) Other symbols.
ASCII was developed originally in 1968 and expanded in 1983 by ANSI to standardize data transmission among disparate hardware and software systems and is built into all personal computers. The published ANSI reference for ASCII, ANSI X3.110-1983. *(Department of Local Government Finance; 50 IAC 26-2-3)*

50 IAC 26-2-4 "Assessed value" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-1-3; IC 6-1.1-31.5

Sec. 4. "Assessed value" has the meaning set forth in IC 6-1.1-1-3(a). *(Department of Local Government Finance; 50 IAC 26-2-4)*

50 IAC 26-2-5 "Assessment software" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 5. "Assessment software" means all programs used for real and personal property assessment, valuation of annually assessed mobile homes, and sales ratio studies except the following:
(1) Systems software.
(2) Proprietary database management systems that are not proprietary to the assessment software vendor.
(Department of Local Government Finance; 50 IAC 26-2-5)

50 IAC 26-2-6 "Assessment software vendor" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 6. "Assessment software vendor" means any person who offers to sell or license for use assessment software for the property tax management system in any county in the state. *(Department of Local Government Finance; 50 IAC 26-2-6)*

50 IAC 26-2-7 "Assessment system" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-5.5; IC 6-1.1-31.5

Sec. 7. (a) "Assessment system" means all data and functions necessary to the computation of an assessed value for every real estate parcel or an item of personal property in any of the following:
(1) A county.
(2) A township.
(3) A taxing district.
(4) A taxing unit.

(b) The assessment system described in subsection (a) includes the following:
(1) Recording data on new construction or improvements.
(2) Acquiring descriptive data on all property.
(3) Determining the following:
(A) Land values.

(B) Improvement values.
(C) Annually assessed mobile home values.
(4) Producing required reports.
(5) Processing market information, including, but not limited to, the following:
(A) Information contained on the sales disclosure form required by IC 6-1.1-5.5.
(B) Appraisal information.
(C) Income and expense data.
(D) Cost information.
(6) Calculating sales ratio study.
(Department of Local Government Finance; 50 IAC 26-2-7)

50 IAC 26-2-8 "Certification of gross assessed value" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 8. "Certification of gross assessed value" means the roll of gross assessed values from the county assessor to the county auditor. *(Department of Local Government Finance; 50 IAC 26-2-8)*

50 IAC 26-2-9 "Coefficient of dispersion" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 9. "Coefficient of dispersion" means a statistical measure used to gauge assessment uniformity by testing the degree of variation from a median assessment ratio. *(Department of Local Government Finance; 50 IAC 26-2-9)*

50 IAC 26-2-10 "Computer hardware" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 10. "Computer hardware" means the mechanical, magnetic, electronic, and electrical components making up the physical parts of a computer system, including:
(1) Central processing unit.
(2) Disk drives.
(3) Keyboard and mouse.
(4) Monitor.

Computer hardware also includes any peripheral equipment such as the following:
(1) Printers.
(2) Modems.
(3) Pointing devices.
(4) Data storage devices.
(5) Servers and network storage and/or processing devices.

Computer hardware also includes any equipment used for computer networks such as the following:
(1) Hubs, switches, and/or routers.
(2) Network cards and cables.
(3) Network services.
(4) Network software.
(5) Management tools and utilities.
(Department of Local Government Finance; 50 IAC 26-2-10)

50 IAC 26-2-11 "Computer hardware provider" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5
Sec. 11. "Computer hardware provider" means any entity that provides computer hardware. *(Department of Local Government Finance; 50 IAC 26-2-11)*

50 IAC 26-2-12 "Computer network" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 12. "Computer network" means a group of computers and associated devices that are connected by communications software, protocols, and facilities. *(Department of Local Government Finance; 50 IAC 26-2-12)*

50 IAC 26-2-13 "Computer services" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 13. "Computer services" means those activities that allow for or enhance the proper operation of a computer system. *(Department of Local Government Finance; 50 IAC 26-2-13)*

50 IAC 26-2-14 "Computer services provider" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 14. "Computer services provider" means any entity that provides computer system services, other than the providing of:
(1) assessment software;
(2) tax and billing software; or
(3) property tax management systems;
to a county. A computer services provider may also be a software vendor. *(Department of Local Government Finance; 50 IAC 26-2-14)*

50 IAC 26-2-15 "Computer software" or "software" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 15. "Computer software" or "software" means a collection of computer programs, procedures, and documentation used for the specific application of property tax management, including any:
(1) system utilities; and
(2) database management systems;
necessary to make them function properly. *(Department of Local Government Finance; 50 IAC 26-2-15)*

50 IAC 26-2-16 "Computer software provider" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 16. "Computer software provider" means an entity that provides computer software. *(Department of Local Government Finance; 50 IAC 26-2-16)*

50 IAC 26-2-17 "Computer system" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 17. "Computer system" means computer hardware and software used in the management of property tax functions at the county or township level in Indiana. *(Department of Local Government Finance; 50 IAC 26-2-17)*

50 IAC 26-2-18 "County" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5; IC 36-2-1-1

Sec. 18. "County" means a county described in IC 36-2-1-1 and includes, for the purpose of this article, all county

offices or county officials when discharging duties related to the property tax management system. *(Department of Local Government Finance; 50 IAC 26-2-18)*

50 IAC 26-2-19 "Database" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 19. "Database" means a data file or group of data files composed of records, each containing fields, together with a set of operations for the following:
(1) Creating.
(2) Updating.
(3) Deleting.
(4) Searching.
(5) Sorting.
(6) Recombining.
(7) Other related functions.
(Department of Local Government Finance; 50 IAC 26-2-19)

50 IAC 26-2-20 "Database management system" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 20. "Database management system" means a software interface between the database and the user. A database management system:
(1) handles user requests for database actions; and
(2) allows for control of security and data integrity requirements.
(Department of Local Government Finance; 50 IAC 26-2-20)

50 IAC 26-2-21 "Data processing department" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 21. "Data processing department" means a department or office of a county that has responsibility for the on-site development, installation, administration, and maintenance of any of the following:
(1) Assessment software.
(2) Tax and billing software.
(3) Property tax management systems.
The term refers to a county department or office that develops and maintains software or systems subject to this article. *(Department of Local Government Finance; 50 IAC 26-2-21)*

50 IAC 26-2-22 "Department" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 22. "Department" means the department of local government finance. *(Department of Local Government Finance; 50 IAC 26-2-22)*

50 IAC 26-2-23 "Independent entity" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 23. "Independent entity" means an entity approved by the department that has no existing business relationship or other relationship with a computer software provider or a county. *(Department of Local Government Finance; 50 IAC 26-2-23)*

50 IAC 26-2-24 "Local certification" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 24. "Local certification" means when an independent entity confirms that a property tax management system installed in a county meets the requirements of this article, and thus the department declares it so upon communication from the county in which it is installed. *(Department of Local Government Finance; 50 IAC 26-2-24)*

50 IAC 26-2-25 "Manual for county auditors" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 5-11-1-2; IC 5-11-1-24; IC 6-1.1-31.5

Sec. 25. "Manual for county auditors" means the uniform compliance guidelines for county auditors developed by the state board of accounts under IC 5-11-1-2 and IC 5-11-1-24. *(Department of Local Government Finance; 50 IAC 26-2-25)*

50 IAC 26-2-26 "Manual for county treasurers" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 5-11-1-2; IC 5-11-1-24; IC 6-1.1-31.5

Sec. 26. "Manual for county treasurers" means the uniform compliance guidelines for county treasurers developed by the state board of accounts under IC 5-11-1-2 and IC 5-11-1-24. *(Department of Local Government Finance; 50 IAC 26-2-26)*

50 IAC 26-2-27 "Median assessment ratio" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 27. "Median assessment ratio" means a statistical measure of central tendency used to gauge assessment level for a group of properties. *(Department of Local Government Finance; 50 IAC 26-2-27)*

50 IAC 26-2-28 "Operator" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 28. "Operator" means a person who controls a machine or system, such as a computer. *(Department of Local Government Finance; 50 IAC 26-2-28)*

50 IAC 26-2-29 "Parcel number" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 29. "Parcel number" means a unique identifier in accordance with the state standard prescribed by 50 IAC 26-8-1 assigned to a real estate parcel by each county. *(Department of Local Government Finance; 50 IAC 26-2-29)*

50 IAC 26-2-30 "Price related differential" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 30. "Price related differential" means a statistical measure used to gauge assessment uniformity by testing whether higher or lower valued properties are assessed at the same level. *(Department of Local Government Finance; 50 IAC 26-2-30)*

50 IAC 26-2-31 "Property number" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 31. "Property number" means a unique identifier in accordance with the state standard prescribed by 50 IAC 26-8-2 assigned to:

(1) a record of personal property;

(2) an annually assessed mobile home record;

(3) an oil interest record; or

(4) a gas interest record.

A property number is not applied to real estate property. *(Department of Local Government Finance; 50 IAC 26-2-31)*

50 IAC 26-2-32 "Property tax management system" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 32. "Property tax management system" means all data and software functions necessary to the assessment, tax, and billing of all property for a taxing district or county and to produce all necessary reports. For each item of property, these functions include the following as applicable:

(1) Data entry and ongoing data maintenance.

(2) Data storage and retrieval.

(3) Database management.

(4) Computation of values.

(5) Computation of taxes charged.

(6) Collection, distribution, and settlement of taxes.

(7) Sketch maintenance.

(8) Photograph maintenance.

(9) Error checking.

(10) Internal controls.

(11) Data editing.

(12) Reporting.

(13) Electronic transfer of data.

(14) Export all or a portion of the data in an industry standard, vendor independent format.

(Department of Local Government Finance; 50 IAC 26-2-32)

50 IAC 26-2-33 "Property tax management system certification" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 33. "Property tax management system certification" means when the department, according to the rules included in this article, deems that the property tax management system proposed by a county complies with this article. *(Department of Local Government Finance; 50 IAC 26-2-33)*

50 IAC 26-2-34 "Proprietary database management system" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 34. "Proprietary database management system" means a database management system that is as follows:

(1) Owned or copyrighted by an entity other than the county.

(2) Separate from the application or applications that produce the data stored in the database.

(Department of Local Government Finance; 50 IAC 26-2-34)

50 IAC 26-2-35 "Recertification" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 35. "Recertification" means property tax management system software previously certified by the department is subsequently certified again due to changes in the software that require retesting of the complete software suite, or portions thereof, or changes in legislative and/or department requirements that necessitate retesting for compliance. This recertification testing may be performed by the department or local government as directed by the

department. *(Department of Local Government Finance; 50 IAC 26-2-35)*

50 IAC 26-2-36 "Response time" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 36. "Response time" means the amount of time that occurs from a keystroke or pointing device click to the point when the system is available to respond to the next action to be taken. *(Department of Local Government Finance; 50 IAC 26-2-36)*

50 IAC 26-2-37 "Software certification" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 37. "Software certification" means when the department, according to the rules included in this article, deems that the software application under review complies with this article. *(Department of Local Government Finance; 50 IAC 26-2-37)*

50 IAC 26-2-38 "State" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 38. "State" means the state of Indiana. *(Department of Local Government Finance; 50 IAC 26-2-38)*

50 IAC 26-2-39 "System administrator" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 39. "System administrator" means the person responsible for administering use of a multiple user computer system or communications system, or both. *(Department of Local Government Finance; 50 IAC 26-2-39)*

50 IAC 26-2-40 "Systems software" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 40. "Systems software" means the following:
(1) Computer operating systems.
(2) Computer system utilities.
(3) Database management utilities.
(4) Proprietary database management systems.
(5) Networking software.
(6) Communication software.
(7) All other software necessary to the operation of a computer system except the following:
(A) Assessment software.
(B) Tax and billing software.
(C) Other property tax management software.
(Department of Local Government Finance; 50 IAC 26-2-40)

50 IAC 26-2-41 "Tax and billing software" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5
Sec. 41. "Tax and billing software" means all programs used for the taxation and the billing of taxes for real and personal property as defined in 50 IAC 26-20-8, except the following:
(1) Systems software.
(2) Proprietary database management systems that are not proprietary to the tax and billing software vendor.
(Department of Local Government Finance; 50 IAC 26-2-41)

50 IAC 26-2-42 "Tax and billing software vendor" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 42. "Tax and billing software vendor" means any person who offers to sell or license for use tax and billing software for the property tax management system in any county in the state. *(Department of Local Government Finance; 50 IAC 26-2-42)*

50 IAC 26-2-43 "Tax duplicate" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 43. "Tax duplicate" means the roll of property taxes payable prepared for each taxable year according to the requirements set forth in the manual for county auditors. *(Department of Local Government Finance; 50 IAC 26-2-43)*

50 IAC 26-2-44 "Tax duplicate number" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 44. "Tax duplicate number" means the unique sequential number assigned to each tax billing in the tax duplicate. *(Department of Local Government Finance; 50 IAC 26-2-44)*

50 IAC 26-2-45 "Tax identification number" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 45. "Tax identification number" means a unique identifier assigned to:
(1) a real property parcel;
(2) a personal property record;
(3) an annually assessed mobile home;
(4) an oil and gas lease;
(5) a municipally billable utility assessment;
(6) a special assessment;
(7) a state assessed distributable property record; or
(8) other assessment for which a tax bill is required;
for use by assessment officials and the county auditor and county treasurer offices. *(Department of Local Government Finance; 50 IAC 26-2-45)*

50 IAC 26-2-46 "Tax increment revenues" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-21.2-10; IC 6-1.1-31.5

Sec. 46. "Tax increment revenues" has the meaning set forth in IC 6-1.1-21.2-10. *(Department of Local Government Finance; 50 IAC 26-2-46)*

50 IAC 26-2-47 "Taxing district" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5; IC 36-1-2-20

Sec. 47. "Taxing district" has the meaning set forth in IC 36-1-2-20. *(Department of Local Government Finance; 50 IAC 26-2-47)*

50 IAC 26-2-48 "Taxing unit" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-1-21; IC 6-1.1-31.5

Sec. 48. "Taxing unit" has the meaning set forth in IC 6-1.1-1-21. *(Department of Local Government Finance; 50 IAC 26-2-48)*

50 IAC 26-2-49 "Township" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5; IC 36-6

Sec. 49. "Township" means a political subdivision within a county organized in accordance with IC 36-6. *(Department of Local Government Finance; 50 IAC 26-2-49)*

50 IAC 26-2-50 "Vendor" defined
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 50. "Vendor" includes the following:
(1) A computer software provider.
(2) A computer hardware provider.
(3) A computer services provider.
(Department of Local Government Finance; 50 IAC 26-2-50)

Rule 3. Property Tax Management System Requirements

50 IAC 26-3-1 Hardware requirements
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. The following standards apply to all computer hardware:
(1) The hardware to be installed to support the property tax management system must meet or exceed the minimum configuration requirements for the complete set of software as installed to satisfy response time requirements as specified by section 7 of this rule. Software to be considered in determining the response time requirements include the operating system, utilities and tools software, networking software, server software, the property tax management software, and any software that is required for the property tax management system to function properly. These requirements apply to the following:
(A) The amount of random access memory.
(B) The capacity of the hard disk.
(C) Processor type.
(D) Processor speed.
(E) The amount processor cache memory.
(F) The graphics card processor, speed, memory, and resolution.
(G) Network speed.
(Department of Local Government Finance; 50 IAC 26-3-1)

50 IAC 26-3-2 Software requirements
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. The following standards apply to all computer software:
(1) To be certified or recertified all software in a property tax management system, including any software upon which it is dependent, must be a current version and release. For the purpose of this rule, "current version and release" means:
(A) a version and release that the software publisher continues to:
(i) publish or inventory;
(ii) provide complete maintenance; and
(iii) actively support as a fully maintainable and market viable product;
at the time it is to be acquired; and

(B) there is no reason to believe the publisher will discontinue support of the current version and release within the succeeding twenty-four (24) month period. If the installed version is not the current version and release, the department may require a version upgrade as a condition of certification or recertification.

(2) All computer software must meet the minimum requirements, for example, software version, as stated by the computer hardware manufacturers on which the software is installed.

(3) All computer software must be upgraded when it is not a current version and release fully supported by the software publisher or publishers.

(4) To maintain certification the property tax management system, software vendors are required to notify the department and the legislative services agency in writing of any changes made to the certified software for all patch and version releases.

(5) The department and the legislative services agency reserve the right to require recertification of the entire software, or portions of the software, if changes are deemed significant.

(Department of Local Government Finance; 50 IAC 26-3-2)

50 IAC 26-3-3 Computer networks

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. The requirements for both the computer hardware and software components of computer networks are stated in sections 1 and 2 of this rule. *(Department of Local Government Finance; 50 IAC 26-3-3)*

50 IAC 26-3-4 Data transfer environment

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 4. All software must operate in an open system interconnection compliant environment. All hardware must operate in an open system interconnection compliant environment. *(Department of Local Government Finance; 50 IAC 26-3-4)*

50 IAC 26-3-5 Data import

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 5. (a) The property tax management system must provide for data to be imported and stored from files organized according to:

(1) the property tax file format requirements found in 50 IAC 26-20; and

(2) the property tax input-output file format requirements found in 50 IAC 26-21.

(b) The property tax management system must provide for batch updates from external files organized as flat ASCII files containing the same fields (or any subset thereof) as those in the database. For example, it must be possible for the database to be updated in batch mode from a reassessment contractor's files. As used in this section, "update" means adding new records to a database or modifying or deleting existing records, or both. Batch update programs shall provide the following features:

(1) Perform the same edit checks as those performed for online updates.

(2) Not update the database if an error is encountered, but shall identify the record in error and indicate the type of error until the record is corrected. Provide for a method of correcting errors online and releasing corrected records to the database.

(3) Provide error reports for each update run, showing the contents of each record found to be in error.

(4) Provide a means of reversing a batch update run to restore the database to its condition immediately before the batch update.

(Department of Local Government Finance; 50 IAC 26-3-5)

50 IAC 26-3-6 Data export

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5; IC 36-2-9-20
Affected: IC 6-1.1-31.5

Sec. 6. (a) The property tax management system must provide for the export of data organized according to the data transmission file format requirements provided in:

(1) the property tax file format requirements found in 50 IAC 26-20; and

(2) the property tax input-output file format requirements found in 50 IAC 26-21.

(b) The property tax management system must provide for the following:

(1) The export of the following:

(A) Sales ratio data required for the ratio study calculation, including validated sales and parcel workbook information.

(B) Data produced from a user-defined report.

(2) Data to be archived into files organized according to the import/export file layout specifications provided in the property tax file format requirements found in 50 IAC 26-20. The codes standing for items stored in the appropriate fields in the archived files must meet the required codes as provided in the current Property Tax Management System Code List Manual. This document is available on the department's website located at www.in.gov/dlgf/. The operator shall be able to select date ranges pertinent to the archiving process. Balance totals for each dataset identifying the number archived and the number remaining as part of the online system must be included. For the purpose of this article, "archive" means to copy data into files for permanent offline storage while leaving items such as transactional balances unaffected. Archives are intended to preserve a record of each key step in the property tax billing cycle. See 50 IAC 26-13-6 and 50 IAC 26-14-5 for additional archival requirements.

(Department of Local Government Finance; 50 IAC 26-3-6)

50 IAC 26-3-7 Response time

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 7. The response time must be reasonable in light of current industry standards. The response times for a stand-alone workstation and a networked workstation may not differ by more than ten percent (10%) for those systems that meet the configuration requirements specified in this article. *(Department of Local Government Finance; 50 IAC 26-3-7)*

50 IAC 26-3-8 General database management system requirements

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 8. The database management system must provide all data management, administration, and retrieval facilities necessary to the proper functioning of the system, including multiple user access and multiple program access. *(Department of Local Government Finance; 50 IAC 26-3-8)*

50 IAC 26-3-9 Proprietary database systems

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 9. Proprietary database management systems shall comply with the following:

(1) The system shall be a current supported version and release when installed.

(2) At any time that software certification or recertification is required, the installed version must be a current version and release of the publisher that owns the software for the hardware platform on which the property tax management system software is installed.

(3) All proprietary database management systems shall:

(A) provide, or a compatible third party report writer must be available to provide, the capability to create the user-defined reports having the characteristics described in this article; and

(B) be either an:

(i) industry standard relational database management system; or

(ii) object-oriented database management system.

(4) All proprietary database management systems acquired shall support an industry standard structured query language.

(Department of Local Government Finance; 50 IAC 26-3-9)

50 IAC 26-3-10 Database systems proprietary to the vendor
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 10. (a) All database systems owned by the applications software vendor shall:
(1) meet all of the qualifications of other proprietary database systems; and
(2) be fully documented and the technical documentation held in escrow.

(b) Should for any reason a county discontinue use of the assessment software or tax and billing software or any other part of the computer system at:
(1) the end of a contractual period;
(2) contract termination;
(3) decertification; or
(4) failure of recertification;
the vendor of the software shall in no way impede or delay the smooth, orderly, and timely transfer of the county's data from the current database to a new database. *(Department of Local Government Finance; 50 IAC 26-3-10)*

50 IAC 26-3-11 System output
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 11. Users shall be able to route reports to any of the following:
(1) A screen.
(2) A file.
(3) A printer.
(Department of Local Government Finance; 50 IAC 26-3-11)

50 IAC 26-3-12 Online updates
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 12. (a) As used in this section, "update" means adding new records to a database or modifying or deleting existing records, or both. It must be possible for an operator with the appropriate security level to modify an existing record once it is found, regardless of the order of the original search. Updates must take immediate effect in the master file so that all data retrievals will be current.

(b) An operator with the authority to:
(1) add records must be able to do so online;
(2) split parcels must be able to do so online; and
(3) inactivate a record must be able to inactivate the current record, and the property tax management system must:
(A) allow an operator to change the status of a record from active to inactive;
(B) maintain a copy of a record with a status of inactive; and
(C) provide for the retrieval and viewing of a record with a status of inactive on the same retrieval keys as those provided for records with a status of active.

(c) It must be possible for an operator to find a record with a status of inactive and restore it to active status. In the case of real estate parcel records, all records must be considered to be permanent archive records unless they were added in error. A record created in error may be inactivated, subject to subsection (b)(3). A record that is replaced as a result of another transaction, for example, one replaced as a result of the split of a parcel, must be retained as part of the history of the appropriate parcel. *(Department of Local Government Finance; 50 IAC 26-3-12)*

50 IAC 26-3-13 Online screens
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 13. The online screens in the computer system must be as follows:
(1) Be a menu-based system.
(2) Place importance on using the fewest possible screens.
(3) Not require redundant data entry. The operator should be able to travel from screen to screen without rekeying the primary key, such as parcel or tax identification number.
(4) Promote the use of extensive pointing device support without sacrificing keyboard entry and cursor manipulation.
(5) Provide for windowing/scrolling for online applications.
(Department of Local Government Finance; 50 IAC 26-3-13)

50 IAC 26-3-14 Online help
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 14. In addition to user manuals and quick reference materials, the online computer system shall provide the following:
(1) A user tutorial suitable for the use of new operators.
(2) Online, context-sensitive help that is accessible to operators without requiring that they exit from the function on which they need help. The context-sensitive help function shall provide at least the following:
(A) For coded fields, a list of valid codes and their meanings.
(B) For noncoded fields, a description of constraints on data entry.
(C) For menus, a description of what actions are available on selection of each menu choice.
(D) When an error message has been issued:
(i) an explanation of the error condition; and
(ii) advice on corrective action.
(E) The ability for the operator to obtain help without allowing the operator to enter data violating the standards for data integrity specified in this article.
(Department of Local Government Finance; 50 IAC 26-3-14)

50 IAC 26-3-15 Documentation preparation
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 15. Each vendor shall prepare the following documentation for each system:
(1) User documentation
(2) Technical documentation.
The documentation must be made available in digital and/or hard copy forms to local government clients, the department, and the legislative services agency. *(Department of Local Government Finance; 50 IAC 26-3-15)*

50 IAC 26-3-16 User documentation
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 16. User documentation shall consist of the following:
(1) A reference manual that includes the following:
(A) A description of each function performed by the system.
(B) A picture of each screen in the system.
(C) Pictures and instructions for the following:
(i) Each menu in the system.
(ii) Each report in the system.
(D) Complete operating instructions for the system.
(E) A listing of error messages and guidelines for user actions in response to each one.
(2) A quick reference guide to the system to help the user navigate through the system without frequent reference to the manual.

(3) A system administrator's manual that includes the following:
(A) Backup and restoration procedures.
(B) Recovery procedures.
(C) Procedures for the following:
(i) Any required periodic maintenance functions.
(ii) Adding and deleting users from the application.
(iii) Assigning and modifying access rights to the system.
(iv) Any batch operations not covered in the reference manual.
(4) A training manual designed to introduce a new user to the system or any part of the system. This manual may be delivered in the form of an online tutorial.
(5) Online help available to the user by topic.
(6) Online, context-sensitive help available to the user through:
(A) a designated keystroke sequence;
(B) a series of clicks of a pointing device; or
(C) an equivalent process.
(7) For each patch or version released, an online listing, by version and patch number, of defects corrected and other changes made, including a description of all changes.
(Department of Local Government Finance; 50 IAC 26-3-16)

50 IAC 26-3-17 Technical documentation
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 17. Each vendor shall prepare technical documentation for the system that includes the following:
(1) Installation instructions.
(2) Specifications for:
(A) hardware;
(B) operating systems;
(C) database systems; and
(D) system utilities;
required by the system.
(3) Complete external documentation of the system, including the following:
(A) Systems analysis.
(B) Design documents.
(C) Workflow and entity relationship diagrams.
(D) Program specification.
(E) Data dictionaries.
(F) Comprehensive list of all data related codes used by the system.
(4) Complete documentation of all files.
(5) Complete database documentation.
(6) Any other information necessary to:
(A) install;
(B) operate; or
(C) modify;
the system.
(Department of Local Government Finance; 50 IAC 26-3-17)

Rule 4. Property Assessment System Requirements
50 IAC 26-4-1 Sketches and photographs
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. (a) The assessment system must provide for:
(1) electronic sketches; and
(2) digitized photographs;
to be maintained and linked to the related parcel or parcels.

(b) The online assessment system must:
(1) permit the entry of a sketch of improvements, with:
(A) dimensions;
(B) labels; and
(C) annotation; and
(2) compute all necessary floor:
(A) areas;
(B) perimeters; and
(C) perimeter area ratios.

(c) The assessment system must:
(1) provide for graphic files, including sketches and photographs; and
(2) meet ISO standards for the:
(A) capture;
(B) storage; and
(C) transfer;
of photographic images.
The sketch and photographic inventory databases must be accessible to other applications including geographic information systems, without third party translation utilities. *(Department of Local Government Finance; 50 IAC 26-4-1)*

50 IAC 26-4-2 Record retrieval
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. (a) The assessment system must be designed to permit operators to retrieve all data on a parcel by at least the following characteristics:
(1) Parcel number or property number.
(2) Parcel address.
(3) Owner's name.

(b) The following must be possible:
(1) To enter a partial search key and perform wildcard searches. For example, a successful search could:
(A) be accomplished using only a few letters of the owner's name; and
(B) find the first record meeting the entered pattern.
(2) For the operator to obtain the next and prior records from any position in the file in the above search orders.

(c) It is required that operators be able to browse the database using any of the characteristics listed in subsection (a) beginning at any found record. *(Department of Local Government Finance; 50 IAC 26-4-2)*

Rule 5. Tax and Billing System Requirements

50 IAC 26-5-1 Record retrieval
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. (a) The tax and billing system must be designed to permit operators to retrieve all data on a property by any of the following characteristics:
(1) Tax identification number.
(2) Tax duplicate number.
(3) Real parcel number or property number.
(4) Real property parcel address reflecting the parcel's location.
(5) Owner's name.
(6) Owner's mailing address.
(7) Billing address reflecting the address the tax statement is mailed to.

(b) The following must be possible:

(1) To enter a partial search key and perform wildcard searches. For example, a successful search could:

(A) be accomplished using only a few letters of the owner's name; and

(B) find the first record meeting the entered pattern.

(2) For the operator to obtain the next and prior records from any position in the file in the above search orders.

(c) It is required that operators be able to browse the database using any of the characteristics listed in subsection (a) beginning at any found record. *(Department of Local Government Finance; 50 IAC 26-5-1)*

Rule 6. Property Assessment Calculation Standards

50 IAC 26-6-1 Land valuation

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-4-13.6; IC 6-1.1-31.5

Sec. 1. (a) Assessment software must value land in accordance with the applicable county land valuation determined under IC 6-1.1-4-13.6. The database shall include all data necessary to price according to the land valuation determination, including all judgment factors applied by the assessor, and the following:

(1) For platted lots, the following:

(A) Land type and property class.

(B) Actual frontage.

(C) Effective frontage.

(D) Effective depth.

(E) Depth factor.

(F) Land area.

(G) Base rate.

(H) Adjusted rate.

(I) Extended value.

(J) Influence factor type, direction, and percentage.

(K) Township.

(L) Summary page number from the land valuation determination.

(M) Taxing district code.

(N) Addition of subdivision identifier, where available.

(O) Lot number, where available.

(P) Description and value of petroleum and mineral rights.

(Q) Site value.

(2) For unplatted lots, the following:

(A) Land type and property class.

(B) Soil identification.

(C) Measured acreage.

(D) Productivity factor.

(E) Base rate.

(F) Adjusted rate.

(G) Extended value.

(H) Influence factor type, direction, and percentage.

(I) Township.

(J) Range.

(K) Section.

(L) Taxing district code.

(M) Summary page number from the land valuation determination.

(N) Home site size.

(O) Legal drain size.

(P) Roadway size.

(Q) Classified land size by classification type.

(R) Description and value of petroleum and mineral rights.

(S) Site value.

(b) The land type and base rate tables and the soil used in land valuation shall be designed to be updated by the user.

(c) The land valuation system shall do the following:
(1) Permit online system entry and change of all user-supplied data elements.
(2) Automatically select the appropriate base rate when land type is entered or changed.
It shall import data from external electronic file sources. For example, it shall provide for the importation of soil data or land sketch data from other electronic files.

(d) If coordinate geometry features are included in the assessment system, it shall compute the following:
(1) Land area.
(2) Effective frontage.
(3) Effective depth.
(4) Depth factor.

(e) The land valuation database shall include the neighborhood codes used in the land valuation base rate guidelines to facilitate periodic updates of the valuation tables. *(Department of Local Government Finance; 50 IAC 26-6-1)*

50 IAC 26-6-2 Improvements valuation
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. The improvements valuation system shall:
(1) compute the true tax value for individual improvements and in the aggregate by the total of all improvements for a parcel; and
(2) display and print assessment information and sketches;
in the manner prescribed in this article. *(Department of Local Government Finance; 50 IAC 26-6-2)*

50 IAC 26-6-3 Homestead eligibility
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-12-37; IC 6-1.1-31.5

Sec. 3. The assessment system must be able to separate the assessed value into the gross assessed value of each of the following:
(1) Land eligible for the 1% tax cap under the definition in IC 6-1.1-12-37.
(2) Improvements eligible for the 1% tax cap under the definition in IC 6-1.1-12-37.
(3) Land eligible for the 2% tax cap under the definitions in IC 6-1.1-20.6-0.5, IC 6-1.1-20.6-2.3, and IC 6-1.1-20.6-4.
(4) Improvements eligible for the 2% tax cap under the definitions in IC 6-1.1-20.6-0.5, IC 6-1.1-20.6-2.3, and IC 6-1.1-20.6-4.
(5) Land eligible for the 3% tax cap under the definition in IC 6-1.1-20.6-2.5
(6) Improvements and personal property eligible for the 3% tax cap under the definition in IC 6-1.1-20.6-2.5.
(7) Other elements as required by statute eliminating the need for reentry in the tax and billing system.
(Department of Local Government Finance; 50 IAC 26-6-3)

50 IAC 26-6-4 Adjustments and appeals
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 4. The assessment system shall do the following:
(1) Prevent the entry of true tax values and assessed values that would replace a value computed under section 2 of this rule. An exception to this requirement shall be allowed only for entry of a sound value as outlined in subdivision (2).
(2) Permit the sound value entry of a true tax value in a practical fashion under reasonable circumstances consistent with section 2 of this rule. For the purpose of this section, "sound value" means the value of an entity

established by comparing it to similar entities of comparable condition, desirability, and usefulness.

(3) In those circumstances when the sound value is entered, flag the record accordingly and require the operator to enter the reason for entering the sound value.

(4) Maintain a record of adjustments that affect the assessed value of a property resulting from error corrections made at the county level, appeals granted at the county level, and appeals granted by the Indiana board of tax review or any other valid reassessment under state law. Information maintained on each adjustment made shall include the following:

(A) The record that was changed.

(B) The prior values.

(C) The new values.

(D) The date of the adjustment.

(E) The reason for the adjustment.

(F) A short description of the change.

(Department of Local Government Finance; 50 IAC 26-6-4)

50 IAC 26-6-5 Maintenance of assessment data from prior years

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 5. (a) The assessment system shall maintain and make available for electronic retrieval all assessment system data, except data related to personal property, annually assessed mobile homes, state assessed distributable property, and sales disclosures, relative to the following minimum standard:

(1) The current date.

(2) The year preceding the effective date of the last general reassessment.

(3) The date of any other assessment made subsequent to the date specified in subdivision (2).

(b) Assessment data relating to dates not specified in subsection (a), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form. *(Department of Local Government Finance; 50 IAC 26-6-5)*

50 IAC 26-6-6 Maintenance of data on personal property

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 6. (a) The assessment system shall maintain and make available for electronic retrieval all personal property data for all personal property required to be reported to assessing officials as described in the property tax file format requirements of 50 IAC 26-20 relative to the following minimum standard:

(1) The current year.

(2) The two (2) years before the current year.

(b) Assessment data relating to dates not specified in subsection (a), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form. *(Department of Local Government Finance; 50 IAC 26-6-6)*

50 IAC 26-6-7 Maintenance of data on annually assessed mobile homes

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 7. (a) The assessment system shall maintain and make available for electronic retrieval all annually assessed mobile home data for all annually assessed mobile homes required to be reported to assessing officials as described in the property tax file format requirements of 50 IAC 26-20 relative to the following minimum standard:

(1) The current year.

(2) The two (2) years before the current year.

(b) Assessment data relating to dates not specified in subsection (a), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data

in machine-readable form. *(Department of Local Government Finance; 50 IAC 26-6-7)*

50 IAC 26-6-8 Maintenance of data on oil and gas assessments
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 8. (a) The assessment system shall maintain and make available for electronic retrieval all oil and gas assessment data required to be reported to assessing officials as described in the property tax file format requirements of 50 IAC 26-20 relative to the following minimum standard:
(1) The current year.
(2) The two (2) years before the current year.

(b) Assessment data relating to dates not specified in subsection (a), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form. *(Department of Local Government Finance; 50 IAC 26-6-8)*

50 IAC 26-6-9 Maintenance of data from sales disclosures
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 9. (a) The assessment system shall maintain and make available for electronic retrieval sales disclosure information for all sales disclosure forms as described in the sales disclosure file format requirements of 50 IAC 26-20 for a minimum of three (3) years before the most recent March 1.

(b) Sales disclosure data relating to dates not specified in subsection (a), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form. *(Department of Local Government Finance; 50 IAC 26-6-9)*

50 IAC 26-6-10 Maintenance of assessment data for current and future years
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 10. The assessment system shall permit a county to maintain, enter, update, and retrieve the following:
(1) Real and personal property assessment records and sales disclosure records for the current year as well as two (2) assessment years subsequent to the current assessment year.
(2) Annually assessed mobile home records for the current year as well as two (2) years subsequent to the current year.
(Department of Local Government Finance; 50 IAC 26-6-10)

50 IAC 26-6-11 Statistical calculations for equalization and annual adjustments
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 11. Assessment software must be able to calculate the following:
(1) An assessment ratio according to the Real Property Assessment Manual requirements established under 50 IAC 2.3.
(2) An assessment-assessment ratio in accordance with the IAAO Standard on Ratio Studies and 50 IAC 14.
(3) Ratios to the .95 confidence level. Assessment software may support calculation of ratios to alternate confidence levels in addition to the .95 confidence level.
(4) For a group or groups of parcels defined by the user, the following:
(A) A median assessment ratio.
(B) The coefficient of dispersion.
(C) The price related differential.
(Department of Local Government Finance; 50 IAC 26-6-11)

50 IAC 26-6-12 Equalization

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 12. (a) Assessment software must be able to calculate an assessment ratio for each of the classes of property specified in 50 IAC 14-5-1 within each township.

(b) Assessment software must have the capability to:
(1) Exclude parcels coded as distributable utility property according to property class specifications provided in this article when calculating assessment ratios.
(2) Provide a secondary means of property classification at the parcel level for locally assessed utility property, other than that required in Code List 1 – Property Class Codes as provided in the Property Tax Management System Code List Manual. This secondary means of property classification at the parcel level should indicate the major improvement use/occupancy and may be used for the possible query and inclusion of locally assessed utility real property parcels in assessment ratio studies.
(3) Perform an assessment-assessment ratio study for agricultural land in accordance with the IAAO Standard on Ratio Studies.
(4) Calculate assessment ratios based on at least the minimum number of verified sales as determined by the IAAO Standard on Ratio Studies. Assessment software must not produce an assessment ratio if the minimum requirement of verified sales cannot be met, except in the matter of agricultural land.
(5) Provide a data field in which an equalization factor can be entered once and applied to parcels (or the land or improvement portion of parcels) within any class of property in a township.
(6) Be able to produce the data required within 50 IAC 14-8-1 in the format prescribed by 50 IAC 26-8-3.
(Department of Local Government Finance; 50 IAC 26-6-12)

50 IAC 26-6-13 Annual adjustments
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 13. (a) Assessment software used in the assessment of real property must do the following:
(1) Support calculation standards for an annual adjustment of real property assessed valuations in accordance with the IAAO Standard on Ratio Studies and 50 IAC 21.
(2) Meet the annual adjustment requirements for computer assisted mass appraisal systems specified in 50 IAC 21-9-2.
(3) Support the following:
(A) Calculation of time adjusted sales prices in accordance with procedures outlined in the IAAO standard and 50 IAC 21-3-3.
(B) Manual entry of time adjusted sale prices when an alternative method of calculation is utilized by a local assessing official.
(C) Annual adjustment factors that can be applied to user-specified groups of properties.
(4) Be able to apply the factor resulting from revised ratio studies to a group of properties for valuation adjustment.
(5) Support the manual entry of annual adjustment factors when an alternative method of calculation is utilized by a local assessing official.

(b) Once a property value has been modified by an annual adjustment factor, assessment software must do the following:
(1) Notify the user that the parcel requires a notice of valuation to be sent to the taxpayer.
(2) Support marking the parcel as requiring notice in the event a group of notices are printed in batch following multiple property value adjustments.
(Department of Local Government Finance; 50 IAC 26-6-13)

Rule 7. Property Tax and Billing Calculation Standards

50 IAC 26-7-1 Deductions
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. Tax and billing software must be able to do the following:
(1) Separately identify the type and amount of all deductions contained in the Indiana Code.
(2) Calculate each according to specifications provided in the Indiana Code and by the department.
(Department of Local Government Finance; 50 IAC 26-7-1)

50 IAC 26-7-2 Exemptions
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. Tax and billing software must be able to do the following:
(1) Identify the following:
(A) The type of all exemptions contained in the Indiana Code.
(B) The type of property tax exemption.
(2) Designate assessed value as full or partially exempt as follows:
(A) Percentage of land assessed value to be exempt.
(B) Percentage of improvements assessed value to be exempt.
(3) Calculate each exemption according to specifications provided in the Indiana Code and by the department.
(Department of Local Government Finance; 50 IAC 26-7-2)

50 IAC 26-7-3 Credits
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. Tax and billing software must be able to do the following:
(1) Separately identify the type and amount of all credits contained in the Indiana Code.
(2) Calculate each according to specifications provided in the Indiana Code and by the department.
(Department of Local Government Finance; 50 IAC 26-7-3)

50 IAC 26-7-4 Economic revitalization area deduction
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-12.1; IC 6-1.1-31.5

Sec. 4. Tax and billing software must be able to do the following:
(1) Calculate economic revitalization area deductions in the manner prescribed under IC 6-1.1-12.1.
(2) Identify the following elements necessary for calculation of an economic revitalization area deduction:
(A) Parcel or property receiving the deduction.
(B) The number of years the parcel or property is to receive the deduction.
(C) The percentage of the deduction for each year the parcel or property is to receive the deduction.
(D) The assessed value eligible to receive the deduction.
(E) The specific improvement to receive the deduction, if multiple improvements exist on a parcel receiving a deduction.
(Department of Local Government Finance; 50 IAC 26-7-4)

50 IAC 26-7-5 Investment deduction
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-12.4; IC 6-1.1-31.5

Sec. 5. Tax and billing software must be able to do the following:
(1) Calculate investment deductions in the manner prescribed under IC 6-1.1-12.4.
(2) Identify the following elements necessary for calculation of an investment deduction:
(A) Parcel or property receiving the deduction.
(B) The assessed value eligible to receive the deduction.
(C) The specific improvement to receive the deduction, if multiple improvements exist on a parcel receiving a deduction.
(Department of Local Government Finance; 50 IAC 26-7-5)

50 IAC 26-7-6 State assessed distributable property
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 6. Tax and billing systems must utilize state assessed distributable property data provided by the department in the format prescribed by 50 IAC 26-11-2 for tax calculation. *(Department of Local Government Finance; 50 IAC 26-7-6)*

50 IAC 26-7-7 Homestead eligibility
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-12-37; IC 6-1.1-31.5

Sec. 7. Tax and billing software must be able to accept assessed value separated into the gross assessed value of each of the following:
(1) Land eligible for the 1% tax cap under the definition in IC 6-1.1-12-37.
(2) Improvements eligible for the 1% tax cap under the definition in IC 6-1.1-12-37.
(3) Land eligible for the 2% tax cap under the definitions in IC 6-1.1-20.6-0.5, IC 6-1.1-20.6-2.3, and IC 6-1.1-20.6-4.
(4) Improvements eligible for the 2% tax cap under the definitions in IC 6-1.1-20.6-0.5, IC 6-1.1-20.6-2.3, and IC 6-1.1-20.6-4.
(5) Land eligible for the 3% tax cap under the definition in IC 6-1.1-20.6-2.5
(6) Improvements and personal property eligible for the 3% tax cap under the definition in IC 6-1.1-20.6-2.5.
(Department of Local Government Finance; 50 IAC 26-7-7)

50 IAC 26-7-8 Calculation of property tax rates
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 8. (a) Tax and billing software must:
(1) be able to accept data entry of an individual taxing unit fund rate; and
(2) overwrite data entered fund rates with those provided by the department through the integration requirement under 50 IAC 26-11-2 if the two (2) rates differ and use the resulting set of rates for tax calculation.

(b) Tax and billing software must be able to do the following:
(1) Link a taxing unit's funds to the appropriate taxing district.
(2) Aggregate individual:
(A) taxing unit fund rates for any given taxing unit; and
(B) fund rates for any given taxing district.
(Department of Local Government Finance; 50 IAC 26-7-8)

50 IAC 26-7-9 County auditor certified statement
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-17-1; IC 6-1.1-31.5

Sec. 9. Tax and billing software must be able to record all data required to prepare the certified statement of net assessed value under IC 6-1.1-17-1. *(Department of Local Government Finance; 50 IAC 26-7-9)*

50 IAC 26-7-10 Tax increment revenues
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 10. Tax and billing software must be able to do the following:
(1) Account for the following:
(A) The base assessed value:
(i) for each parcel of real property; and
(ii) of personal property for a particular taxpayer at a particular location.

(B) Allocations, on a percentage or flat amount basis, of the base assessed value of the parcel due to parcel splits or parcel combinations.

(C) Adjustments, on a percentage or flat amount basis, of the base assessed value of the parcel of real property, due to reassessment or annual trending adjustments.

(2) Reallocate the base by class of property, for example, loss of value for residential properties.

(3) Add parcels of real property and personal property to the allocation area.

(4) Delete parcels of real property and personal property from the allocation area.

(5) Display, by date of assessment, the base and incremental assessed value of each parcel of real property.

(6) Apply the following:

(A) Either:

(i) differing total gross or differing net tax rates; or

(ii) both differing total gross and differing net tax rates;

to different parcels of real property in an allocation area.

(B) Differing net tax rates to real property and personal property in an allocation area.

(7) Aggregate the following:

(A) Parcel calculations by property class.

(B) The incremental assessed values of all properties within an allocation area.

(8) Edit the aggregate incremental value:

(A) within a taxing district; or

(B) for multiple taxing districts.

(9) Account for incremental assessed valuation by parcel.

(10) Exclude classes of property from aggregation of incremental values, for example, residential.

(11) Designate individual tax increment revenues parcels ineligible for state credits.

(Department of Local Government Finance; 50 IAC 26-7-10)

50 IAC 26-7-11 Tax duplicate

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-22-3; IC 6-1.1-31.5

Sec. 11. Tax and billing software must be able to record all data required to prepare the tax duplicate under IC 6-1.1-22-3 and the manual for county auditors. *(Department of Local Government Finance; 50 IAC 26-7-11)*

50 IAC 26-7-12 County abstract

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-22; IC 6-1.1-31.5

Sec. 12. Tax and billing software must be able to record all data required to prepare the abstract of:

(1) property;

(2) assessments;

(3) taxes;

(4) deductions; and

(5) exemptions;

under IC 6-1.1-22 and the Abstract Manual. The abstract data must be provided to the department and the legislative services agency in the format prescribed in 50 IAC 26-20. *(Department of Local Government Finance; 50 IAC 26-7-12)*

50 IAC 26-7-13 Creation of statements of taxes and assessments

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-22; IC 6-1.1-31.5

Sec. 13. Tax and billing software must be able to record all data required to prepare statements of taxes and assessments in a manner prescribed or approved by the state board of accounts, including information required under IC 6-1.1-22. *(Department of Local Government Finance; 50 IAC 26-7-13)*

50 IAC 26-7-14 Creation of provisional tax statements

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-22.5; IC 6-1.1-31.5

Sec. 14. Tax and billing software must be able to record all data required to prepare the following:
(1) A provisional tax statement under IC 6-1.1-22.5.
(2) For each instance a provisional tax statement is created, a corresponding reconciling statement under IC 6-1.1-22.5.
(Department of Local Government Finance; 50 IAC 26-7-14)

50 IAC 26-7-15 Correction of error
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-15; IC 6-1.1-31.5

Sec. 15. Under IC 6-1.1-15, tax and billing software must be able to do the following:
(1) Record entry of a correction of error.
(2) Apply it to the assessment of property.
(Department of Local Government Finance; 50 IAC 26-7-15)

50 IAC 26-7-16 Omitted or undervalued tangible property
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-9; IC 6-1.1-31.5

Sec. 16. Tax and billing software must be able to record assessment adjustments made for the purpose of undervalued or omitted property according to the requirements set forth in IC 6-1.1-9 and the manual for county auditors. *(Department of Local Government Finance; 50 IAC 26-7-16)*

50 IAC 26-7-17 Legislative changes
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 17. Tax and billing software must be able to record adjustments resulting from legislative changes, including legislative changes that retroactively affect the calculation of taxes. *(Department of Local Government Finance; 50 IAC 26-7-17)*

50 IAC 26-7-18 Changes as a result of adjudication
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 18. Tax and billing software must be able to record adjustments resulting from adjudication by an administrative agency or a court. *(Department of Local Government Finance; 50 IAC 26-7-18)*

50 IAC 26-7-19 Receipt, posting, and reconciliation of payment
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-22; IC 6-1.1-31.5

Sec. 19. Tax and billing software must be able to do the following:
(1) Record the following:
(A) The acceptance, posting, and reconciliation of property tax payments to the county treasurer according to the following:
(i) The requirements set forth in IC 6-1.1-22.
(ii) The manual for county auditors and manual for county treasurers.
(B) Payment information from payments made at a third party location, for example, financial institution.
(C) Type of payment received.
(2) Accept payments by automatic clearing house.
(3) Hold payment in suspense, pending application to a bill.
(Department of Local Government Finance; 50 IAC 26-7-19)

50 IAC 26-7-20 Refunds

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 20. Tax and billing software must:
(1) capture refund data;
(2) incorporate it into the property tax settlement process according to the:
(A) manual for county auditors;
(B) manual for county treasurers; and
(C) settlement instructions; and
(3) be able to compute a refund amount based on a change in:
(A) assessment;
(B) deductions;
(C) exemptions;
(D) credits;
(E) penalties charged; or
(F) any combination thereof.
(Department of Local Government Finance; 50 IAC 26-7-20)

50 IAC 26-7-21 Calculation of tax penalties

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5; IC 6-1.1-37

Sec. 21. Tax and billing software must be able to calculate penalties according to the requirements set forth in IC 6-1.1-37. *(Department of Local Government Finance; 50 IAC 26-7-21)*

50 IAC 26-7-22 Settlement

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-27; IC 6-1.1-31.5

Sec. 22. Tax and billing software must be able to do the following:
(1) Calculate monies available for distribution to individual taxing units under IC 6-1.1-27 and in the manner prescribed by the following:
(A) The state board of accounts according to the following:
(i) The manual for county auditors.
(ii) The manual for county treasurers.
(B) The settlement instructions.
(2) Record all data required to prepare the following:
(A) The certificate of settlement according to requirements under IC 6-1.1-27 and in the manner prescribed by the following:
(i) The state board of accounts according to the manual for county auditors and manual for county treasurers.
(ii) The settlement instructions.
(B) The statement of the distribution of taxes collected according to the requirements set forth in IC 6-1.1-27 and in the manner prescribed by the following:
(i) The state board of accounts according to the manual for county auditors and manual for county treasurers.
(ii) The settlement instructions.
(Department of Local Government Finance; 50 IAC 26-7-22)

50 IAC 26-7-23 Sale of real property due to delinquent taxes

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-24; IC 6-1.1-31.5

Sec. 23. Tax and billing software must be able to do the following:
(1) Record all data required to prepare a delinquent list of real property as follows:

(A) According to requirements provided in IC 6-1.1-24.
(B) In the manner prescribed by the following:
(i) The manual for county auditors.
(ii) The manual for county treasurers.
(2) Remove properties from delinquency as follows:
(A) According to requirements provided in IC 6-1.1-24.
(B) In the manner prescribed by the following:
(i) The manual for county auditors.
(ii) The manual for county treasurers.
(Department of Local Government Finance; 50 IAC 26-7-23)

50 IAC 26-7-24 Delinquent personal property
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-23; IC 6-1.1-31.5

Sec. 24. Tax and billing software must be able to capture delinquent personal property data required for the following:
(1) Inclusion in a written demand served upon the taxpayer according to IC 6-1.1-23.
(2) A record of delinquencies for filing with the clerk of the circuit court and update the tax duplicate according to requirements specified in IC 6-1.1-23.
(Department of Local Government Finance; 50 IAC 26-7-24)

50 IAC 26-7-25 Maintenance of tax and billing data from prior years
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 25. (a) The tax and billing system shall maintain and make available for electronic retrieval all tax and billing system data relative to the following:
(1) The current tax year.
(2) The two (2) tax years before the current tax year.

(b) Tax and billing data relating to dates not specified in subsection (a), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form. *(Department of Local Government Finance; 50 IAC 26-7-25)*

50 IAC 26-7-26 Maintenance of tax and billing data for future years
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 26. The tax and billing system shall permit a county to maintain, enter, update, and retrieve tax and billing records for the following:
(1) The current tax year.
(2) Two (2) tax years subsequent to the current tax year.
(Department of Local Government Finance; 50 IAC 26-7-26)

Rule 8. Data and File Format Requirements

50 IAC 26-8-1 Real parcel numbering system for real property
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5; IC 32-19-3-1
Sec. 1. (a) A county shall maintain a parcel index numbering system in accordance with subsection (b).

(b) The county parcel index numbering system shall be as follows:
(1) Keyed to the geographic location of each parcel on a county section map that:
(A) was established using United States public land surveys referenced in IC 32-19-3-1; and
(B) is otherwise based on the applicable Indiana coordinate systems referenced in IC 32-19-3-1.

(2) Structured as "00–00-00–000–000.000–000". The digits indicated shall reference the following:

(A) The first "00" digits shall reference the county.

(B) The second "00" digits shall reference the congressional township and range.

(C) The third "00" digits shall reference the section number assigned under the United States public lands survey.

(D) The fourth "000" digits shall reference block numbers in urban areas (if no block number is necessary, they remain all zeros).

(E) The fifth "000.000" digits shall reference the permanent parcel number assigned to identify each parcel.

(F) The last "000" digits shall reference the state assigned taxing district in which the parcel is located (if it is only a two (2) digit number the first digit is to remain a zero (0)).

(Department of Local Government Finance; 50 IAC 26-8-1)

50 IAC 26-8-2 Property numbering system for personal property which includes business personal property, annually assessed mobile homes, oil, and gas

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. A county shall maintain an index numbering system in accordance with the following requirements:

(1) The property number identifier must start with the 2-digit county number; if the county number is one digit, a leading zero is to be applied.

(2) The property number identifier must be unique within the county.

(3) The property number identifier for a given taxpayer shall be carried forward into following years if a return is subsequently filed by the taxpayer.

(Department of Local Government Finance; 50 IAC 26-8-2)

50 IAC 26-8-3 Sales ratio study file format requirements

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 3. A county shall transmit sales ratio study data required under 50 IAC 14-8-1 to the department, including validated sales and parcel workbook information. All sales records must be verified and validated for ratio study consideration prior to submission to the department. *(Department of Local Government Finance; 50 IAC 26-8-3)*

50 IAC 26-8-4 Property tax input-output file format requirements

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-17-12; IC 6-1.1-31.5

Sec. 4. A county shall do the following:

(1) Transmit tax adjustment board tax rates to the department according to the file format requirements provided in the property tax input-output file format requirements found in 50 IAC 26-21, as required under IC 6-1.1-17-12.

(2) Import data provided by the department according to the file format requirements provided in the property tax input-output file format requirements found in 50 IAC 26-21 for the following data sets:

(A) County budget order.

(Department of Local Government Finance; 50 IAC 26-8-4)

50 IAC 26-8-5 Deadline for annual data submissions to the department and the legislative services agency

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-4-25; IC 6-1.1-31.5; IC 36-2-9-20

Sec. 5. A county shall transmit the following:

(1) Property tax assessment, tax, and billing data, with the exception of sales disclosure data, to the department and the legislative services agency according to the requirements set forth in IC 6-1.1-4-25 and IC 36-2-9-20.

(2) Verified and validated sales disclosure data to the department and the legislative services agency according to the requirements set forth in 50 IAC 21-9-1.

(Department of Local Government Finance; 50 IAC 26-8-5)

50 IAC 26-8-6 Annual data transmission file format requirements
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 6. A county shall transmit property tax assessment, tax, and billing data to the department and the legislative services agency in the format prescribed by the property tax file format requirements found in 50 IAC 26-20. *(Department of Local Government Finance; 50 IAC 26-8-6)*

50 IAC 26-8-7 Data transmission instructions
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 7. (a) Instructions for annual data transmission provided within the property tax file format requirements found in 50 IAC 26-20 shall be met during data transmission by a county.

(b) Instructions for input-output file transmission provided within the property tax input-output file format requirements found in 50 IAC 26-21 shall be met during data transmission by a county. *(Department of Local Government Finance; 50 IAC 26-8-7)*

Rule 9. General Reporting Requirements

50 IAC 26-9-1 Histories and transaction logs
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. (a) The database system shall be able to generate a historical transaction log for managerial and audit purposes. Reports using history data must do the following:
(1) Include the following:
(A) The username or user identification.
(B) The date and time.
(C) Terminal identification.
(D) Transaction type.
(2) Accept the following parameters to be specified by the user:
(A) User or user identification.
(B) Terminal.
(C) Error level.
(D) Transaction type.
(E) Starting and ending dates and times.
All transaction logs must allow for generation of totals and summary level information.
(b) Reports using history data must be retrievable from the online database system for a period dating back to the beginning of the assessment year that immediately precedes the last date of the general reassessment. Older transactions and history data must be retained offline in an electronic format if the property tax management system is not capable of maintaining all data online.

(c) Historical transaction log data relating to dates not specified in subsection (b), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form. *(Department of Local Government Finance; 50 IAC 26-9-1)*

Rule 10. Assessment Reporting Requirements

50 IAC 26-10-1 User-defined reports for assessment
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. (a) The reporting system shall provide a facility for user-defined reports that provides the following capabilities:

(1) Screen prints.

(2) Selection of any group of the following:

(A) Database fields within a year or across multiple years for inclusion in a report.

(B) Records for inclusion in a report.

(3) Creation by the user of report fields computed from database fields or other computed fields.

(4) User-specified summary statistics for all report fields, overall and by group.

(5) Printing in any user-specified order.

(6) Grouping on any user-specified criterion.

(b) Available summary statistics shall include the following:

(1) Sum.

(2) Count.

(3) Mean.

(4) Median.

(5) Difference.

(6) Product.

(7) Ratio.

(8) Standard deviation.

(9) Coefficient of variation.

(10) Coefficient of dispersion.

(11) Price related differential.

(12) Variance.

(13) Percentages.

(14) Linear regression.

(15) Weighted mean.

(c) The grouping and record selection facility:

(1) shall provide for complex selections using all logical operators; and

(2) must permit nesting of operations.

(d) The system shall permit the user to save:

(1) the layout of a user-defined report; and

(2) user-defined queries;

for subsequent use. *(Department of Local Government Finance; 50 IAC 26-10-1)*

50 IAC 26-10-2 Assessed value reports

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. The reporting system shall make available on demand management reports to county assessors or designees within the offices that provide the following information:

(1) The total assessed value under appeal by the following:

(A) Taxing district.

(B) Township.

(C) County.

(2) The total number of changes in assessment processed including resulting change in assessed value by type of change including:

(A) Corrections of error.

(B) Adjudicated appeals.

(C) Annual maintenance changes.

(D) Additional assessment.

(E) Other.

(3) Lists of the following:

(A) Adjustments made to the assessed value through exemption or deduction with ability to run by parcel or in summary showing grand totals by deduction or exemption type and totals by deduction or

exemption type within the taxing district and township.
(B) User-specified data fields for adjacent parcels owned by the same taxpayer.
(Department of Local Government Finance; 50 IAC 26-10-2)

50 IAC 26-10-3 Assessment forms and reports
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1

Sec. 3. The assessment system shall maintain data necessary to generate the following reports:
(1) A notice of assessment required by IC 6-1.1-4-22.
(2) A notice of assessment required by IC 6-1.1-3-15 or IC 6-1.1-9-1.
(3) A notice of assessment for annually assessed mobile homes required by 50 IAC 3.2-4-3.
(4) A notice of final determination of assessment as required by IC 6-1.1-15-4(f).
(5) A notice of change of assessment for oil and gas assessments required by IC 6-1.1-3-18.
(6) A property record card required by the Real Property Assessment Guidelines for 2002 – Version A (incorporated by reference at 50 IAC 2.3-1-2).
(7) If photo or video imaging is provided, it must be possible for an operator to print any photographic images associated with the current record.
(8) Any other form or report required by the department. Reasonable facsimiles of the above forms may be generated if they contain all information required on the department's forms and have been approved by the department.
(Department of Local Government Finance; 50 IAC 26-10-3)

Rule 11. Tax and Billing Reporting Requirements

50 IAC 26-11-1 User-defined reports for tax and billing
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. (a) The reporting system shall provide a facility for user-defined reports that provides the following capabilities:
(1) Screen prints.
(2) Selection of any group of the following:
(A) Database fields within a year or across multiple years for inclusion in a report.
(B) Records for inclusion in a report.
(3) Creation by the user of report fields computed from database fields or other computed fields.
(4) User-specified summary statistics for all report fields, overall and by group.
(5) Printing in any user-specified order.
(6) Grouping on any user-specified criterion.
(b) Available summary statistics shall include the following:
(1) Sum.
(2) Count.
(3) Mean.
(4) Median.
(5) Difference.
(6) Product.
(7) Ratio.
(8) Variance.
(9) Percentages.

(c) The grouping and record selection facility:
(1) shall provide for complex selections using all logical operators; and
(2) must permit nesting of operations.

(d) The system shall permit the user to save:
(1) the layout of a user-defined report; and

(2) user-defined queries;
for subsequent use. *(Department of Local Government Finance; 50 IAC 26-11-1)*

50 IAC 26-11-2 Tax and billing management reports
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. (a) The reporting system shall make available on demand management reports to county auditors and county treasurers or designees within the offices that provide the following information:
(1) The amount of property tax remaining to collect in current cycle, how much was billed, and how much has been paid.
(2) Lists of the following:
(A) Taxpayers in bankruptcy by parcel or tax identification number.
(B) Properties pending tax of sheriff sale including total or summary information.
(3) Total assessed value under appeal by taxing district, township, and county.
(4) Total number of corrections of error processed and resulting change in assessed value by type of error within a taxing district with totals for taxing district and county.
(5) Lists of the following:
(A) Adjustments made to the assessed value through exemption or deduction with ability to run by parcel or in summary showing grand totals by deduction or exemption type and totals by deduction or exemption type within the taxing district and county.
(B) User-specified data fields for adjacent parcels owned by the same taxpayer.
(6) Billing detail comparison among years or billing cycles specified by the user.
(7) A list of all records on which a refund is due.

(b) The reporting system shall make available on demand management reports to county auditors or designees within the office that provide lists of the following:
(1) Parcels on which multiple exemptions or deductions, or both, are applied and corresponding exemptions or deductions, or both, for each parcel.
(2) Taxpayers receiving multiple exemptions or deductions, or both, and corresponding exemptions or deductions, or both, for each taxpayer.

(c) The reporting system shall make available on demand management reports to county treasurers or designees within the office that provide the number and amount of payments processed on given day by clerk. *(Department of Local Government Finance; 50 IAC 26-11-2)*

50 IAC 26-11-3 Tax and billing forms and reports
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-22-9; IC 6-1.1-31.5

Sec. 3. (a) The reporting system shall be able to print and generate the following reports in an electronic format:
(1) For one (1) or two (2) installments as required by IC 6-1.1-22-9 or as authorized by the department, generate one (1) statement of taxes and assessments per each of the following:
(A) Record of the tax duplicate.
(B) Real or personal property in a tax increment revenues allocation area.
(C) Ad hoc output by county officials.
(2) Provisional and reconciling tax statement.
(3) Tax adjustment board rate chart according to the file format requirements provided in 50 IAC 26-8-4.
(4) Certified statement of net assessed value.
(5) Tax duplicate.
(6) Abstract of the following:
(A) Property.
(B) Assessments.
(C) Taxes and state and local credits.
(D) Deductions.
(E) Exemptions.

(7) Certificate of settlement.
(8) Treasurer's real property delinquency list for certification to county auditor.
(9) Written demand to be served upon taxpayers delinquent in the payment of personal property taxes.
(10) Record of delinquencies for filing with clerk of the circuit court.
(11) Certificate of tax distribution.
(12) Any other form or report required by law.

(b) Tax and billing systems must be able to generate statements of taxes and assessments in batch for transfer to a mortgagee maintaining escrow accounts for persons liable for property taxes or special assessments. *(Department of Local Government Finance; 50 IAC 26-11-3)*

Rule 12. Internal Control and Accounting Standards for Property Tax Management Systems

50 IAC 26-12-1 Data integrity
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. The property tax management system must have features to ensure data integrity, including the following:
(1) Field or record locking to prevent simultaneous updates while permitting read-only access.
(2) On transaction records, the following:
(A) The date of the transaction.
(B) The user identification of the operator who entered the transaction.
(3) Not allowing a duplicate of a key that uniquely identifies a record in a file.
(4) Validity checks for data, such as not allowing an alphabetic character to be stored in an all-numeric field, immediately following entry of the data into the system.
(5) Checks for:
(A) data that are out-of-range or unreasonable, such as a:
(i) transaction date of August 13, 2997; or
(ii) negative net assessed value;
(B) logically impossible combinations of values across fields;
(C) data that fall outside of a range, or above a threshold, specified by the local computer system administrator;
(D) null or empty data fields that will result in noncompliance with the property tax file format requirements found in 50 IAC 26-20; and
(E) data that is inconsistent with data entry fields specified by code lists published in the Property Tax Management System Code List Manual;
immediately following entry of the data into the system.
(Department of Local Government Finance; 50 IAC 26-12-1)

50 IAC 26-12-2 Password and login requirements
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. The property tax management system must include a security feature whereby individual users can be assigned a username or user identification, with a corresponding password, each of which must be input by the user in order to log onto the system. The security feature must meet the following requirements:
(1) Users must be prompted to change their passwords in accordance with standards set by the state board of accounts.
(2) Passwords must be as follows:
(A) Contain a minimum of eight (8) characters.
(B) Combine at least three (3) of the following four (4) types of characters:
(i) Alpha.
(ii) Numeric.
(iii) Special.
(iv) Uppercase and lowercase.
(3) New users must be prompted to change passwords after initial login.

(4) Users must be as follows:

(A) Prompted to change passwords as follows:

(i) After password reset by system administrator.

(ii) Once the current password has expired.

(B) Locked out of the property tax management system after three (3) unsuccessful login attempts. The user must remain locked out until password reset by system administrator.

(5) The property tax management system must not accept a password from a given user if the password is identical to any of the thirteen (13) previous passwords used by that same user.

(6) Users must be automatically locked out of the system after fifteen (15) minutes of inactivity.

(7) The system:

(A) must prevent simultaneous logons by the same user; and

(B) should store all passwords in an encrypted format.

(Department of Local Government Finance; 50 IAC 26-12-2)

50 IAC 26-12-3 Data backups

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 3. To preserve ongoing work in the event of equipment failure or other catastrophe, the property tax management system:

(1) shall backup records daily; and

(2) must backup records by:

(A) electronically mirroring and storing data in a secondary location; or

(B) transferring records to removable media that can be taken to a secondary location.

(Department of Local Government Finance; 50 IAC 26-12-3)

50 IAC 26-12-4 System and data security

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 4. The property tax management system must log activities of all system administrators. *(Department of Local Government Finance; 50 IAC 26-12-4)*

Rule 13. Internal Control and Accounting Standards for Assessment Systems

50 IAC 26-13-1 Capture and maintenance of data on assessment record addition, update, and deletion

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. (a) The assessment system shall capture the following:

(1) A date and time stamp showing the date and time each record was created.

(2) A username or user identification stamp showing the operator who created the record.

(3) A date and time stamp on each record showing the date and time of each update.

(4) A username or user identification stamp showing the operator who performed each update.

(5) A date and time stamp on each record showing the date and time a record was deleted.

(6) A username or user identification stamp showing the operator who deleted a record.

(7) A reason code for each change to an assessment from Code List 5 – Reason for Change Codes of the property tax file format requirements found in the Property Tax Management System Code List Manual (this article).

(b) The assessment system shall maintain and make available for electronic retrieval the data required under subsection (a) relative to the following:

(1) The year preceding the effective date of the last general reassessment through the current assessment year.

(2) The two (2) assessment years subsequent to the current assessment year.

(c) In addition to subsection (b), the assessment system shall permit a county to do the following:

(1) Maintain current records.

(2) Enter, update, and retrieve records for an ongoing reassessment.

(d) Assessment data relating to dates not specified in subsection (b), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form.

(e) The system must not allow the change of data contained under subsection (a) from years before the current assessment year. *(Department of Local Government Finance; 50 IAC 26-13-1)*

50 IAC 26-13-2 Data integrity
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. The assessment system must have features to ensure data integrity, including the following:
(1) The inability to add, modify, or remove certified assessment data in the current year following certification of assessed values to the county auditor.
(2) Any corrections needed to a parcel's assessment data for appeals, corrections of error or other allowable changes may be entered into the system, but must not overwrite the certified assessment data for that parcel. A separate posting of the corrections should be created. Both the certified assessment data and the updated assessment data should be available for review in the system.
(3) The system must not allow the change of records from years before current assessment year.
(Department of Local Government Finance; 50 IAC 26-13-2)

50 IAC 26-13-3 Changes to parcel numbers
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. Where parcel numbers have changed, all parcel records must include the old parcel number. *(Department of Local Government Finance; 50 IAC 26-13-3)*

50 IAC 26-13-4 System and data security
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 4. (a) The assessment system shall include a security system to ensure computer system and data security. The security system must provide for the following:
(1) Adequate access controls to the system as a whole.
(2) Appropriate levels of control for access to database functions.
It must be possible for a local computer system administrator to define users and assign them rights to the system. Rights must be user-specific and not device-specific.

(b) The following rights levels must be available:
(1) None (no access to the assessment system).
(2) Read-only (search and view).
(3) Add parcel and assessment data.
(4) Add appeals data.
(5) Delete a parcel.
(6) Split a parcel.
(7) Add a personal property record.
(8) Modify a personal property record.
(9) Add valuation table data.
(10) Modify valuation table data.
(11) Modify parcel address.
(Department of Local Government Finance; 50 IAC 26-13-4)

50 IAC 26-13-5 Assessment system indicators
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-12; IC 6-1.1-21.2-3; IC 6-1.1-31.5

Sec. 5. The assessment system shall indicate records that meet any of the following criteria:
(1) Property located in an allocation area as defined in IC 6-1.1-21.2-3.
(2) Parcels for which a standard deduction for homestead could be claimed under IC 6-1.1-12.
(Department of Local Government Finance; 50 IAC 26-13-5)

50 IAC 26-13-6 Data archiving requirements
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 6. The assessment system shall automatically archive records immediately following certification of gross assessed values to the county auditor. *(Department of Local Government Finance; 50 IAC 26-13-6)*

Rule 14. Internal Control and Accounting Standards for Tax and Billing Systems

50 IAC 26-14-1 Capture and maintenance of data on tax and billing record
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. (a) The tax and billing system shall capture the following:
(1) A date and time stamp showing the date and time each record was created.
(2) A username or user identification stamp showing the operator who created the record.
(3) A date and time stamp on each record showing the date and time of each update.
(4) A username or user identification stamp showing the operator who performed each update.
(5) A date and time stamp on each record showing the date and time a record was deleted.
(6) A username or user identification stamp showing the operator who deleted a record.
(7) A reason code for each change resulting in a change to taxes charged from Code List 5 – Reason for Change Codes of the property tax file format requirements found in the Property Tax Management System Code List Manual (this article).

(b) The tax and billing system shall maintain and make available for electronic retrieval the data required under subsection (a) relative to the following:
(1) The current tax year.
(2) The two (2) tax years before the current tax year.
(3) The two (2) tax years subsequent to the current tax year.

(c) In addition to subsection (b), the tax and billing system shall permit a county to do the following:
(1) Maintain current records.
(2) Enter, update, and retrieve records for all periods specified in subsection (b).

(d) Tax and billing data relating to dates not specified in subsection (b), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form.

(e) The system must not allow the change of data contained under subsection (a) from years before the current tax year. *(Department of Local Government Finance; 50 IAC 26-14-1)*

50 IAC 26-14-2 Data integrity
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. The tax and billing system must have features to ensure data integrity, including the following:
(1) The inability to add, modify, or remove assessed value and tax data in the current year unless through one (1) of the following:
(A) A correction of error by the county auditor.

(B) An assessment adjustment for the purpose of omitted or undervalued property by the county auditor.
(C) An adjudication by an administrative agency or court.
(D) A legislative change that retroactively affects the calculation of taxes.
(2) When an owner has filed for bankruptcy, that owner's property cannot be marked for a tax sale.
(3) Deductions, exemptions, and credits must be rolled to the following year, if applicable.
(4) The inability to do the following:
(A) Change or reallocate a payment posting from a prior tax collection period.
(B) Manually overwrite rates contained in a department issued county budget order.
(Department of Local Government Finance; 50 IAC 26-14-2)

50 IAC 26-14-3 System and data security
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. (a) The tax and billing system shall include a security system to ensure computer system and data security. The security system must provide for the following:
(1) Adequate access controls to the system as a whole.
(2) Appropriate levels of control for access to database functions.
It must be possible for a local computer system administrator to define users and assign them rights to the system that correspond to employee job responsibilities and functions and that are not in violation with segregation of duties. Rights must be user-specific and not be device-specific.

(b) The following rights levels must be available for authorized auditor office personnel:
(1) None (no access to the tax and billing system).
(2) Read-only (search and view).
(3) Add credit, deduction, and exemption data.
(4) Modify credit, deduction, and exemption data.
(5) Modify owner address.
(6) Enter a certificate of error.
(7) Enter an additional assessment.
(8) Perform settlement functions.
(9) Enter a tax recharge.

(c) The following rights levels must be available for authorized treasurer office personnel:
(1) None (no access to the tax and billing system).
(2) Read-only (search and view).
(3) Modify payment data.
(4) Modify billing address.

(d) A user shall not have access to a right to which that user has not been assigned. *(Department of Local Government Finance; 50 IAC 26-14-3)*

50 IAC 26-14-4 Notices to operator
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 4. The tax and billing system shall flag records that meet any of the following criteria:
(1) Bankruptcy.
(2) Under appeal.
(3) Tax sale.
(4) History of payment by check despite insufficient funds.
(5) Overpayment of taxes.
(6) Demand notice.
(7) Sheriff sale.
(8) Escrow companies.
(9) Public employees.

(Department of Local Government Finance; 50 IAC 26-14-4)

50 IAC 26-14-5 Data archiving requirements
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 5. The tax and billing system shall automatically archive records after the following:
(1) Certification of net assessed values to the department.
(2) Billing and abstract of taxes to the auditor of state.
(3) Each settlement period.
(Department of Local Government Finance; 50 IAC 26-14-5)

Rule 15. County Office Integration Standards

50 IAC 26-15-1 Electronic integration requirement
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. The property tax management system must do the following:
(1) Perform all subsequent integration standards of this rule electronically.
(2) Not rely upon manual rekeying of data into external subsystems.
(Department of Local Government Finance; 50 IAC 26-15-1)

50 IAC 26-15-2 Addition, modification, or deletion of parcel address
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. The property tax management system must do the following:
(1) Allow authorized county personnel the ability to add, modify, and delete the following:
(A) A real property parcel address.
(B) A personal property address.
(C) An annually assessed mobile home address.
(D) An oil interest property address.
(E) A gas interest property address.
(F) A railroad property address.
(G) A utility property address.
(2) Enable immediate access of the updated address to all other authorized county personnel.
(Department of Local Government Finance; 50 IAC 26-15-2)

50 IAC 26-15-3 Addition, modification, or deletion of owner data
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. The property tax management system must do the following:
(1) Allow authorized county personnel the ability to add, modify, and delete the following:
(A) A real property owner's name and address.
(B) A personal property owner's name and address.
(C) An annually assessed mobile home owner's name and address.
(D) An oil interest owner's name and address.
(E) A gas interest owner's name and address.
(F) A railroad owner's name and address.
(G) A utility owner's name and address.
(2) Enable immediate access of the updated name and address to all other authorized county personnel.
(Department of Local Government Finance; 50 IAC 26-15-3)

50 IAC 26-15-4 Addition, modification, or deletion of billing data

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 4. The property tax management system must do the following:
(1) Allow authorized county personnel the ability to add, modify, and delete the following:
(A) A real property taxpayer's name and billing address.
(B) A personal property taxpayer's name and billing address.
(C) An annually assessed mobile home taxpayer's name and billing address.
(D) An oil taxpayer's name and billing address.
(E) A gas taxpayer's name and billing address.
(F) A railroad taxpayer's name and address.
(G) A utility taxpayer's name and address.
(2) Enable immediate access of updated name and address to all other authorized county personnel.
(Department of Local Government Finance; 50 IAC 26-15-4)

50 IAC 26-15-5 Annual certification of real property and personal property gross assessed values to county auditor
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-12-37; IC 6-1.1-31.5

Sec. 5. (a) The property tax management system must perform an annual update of the following:
(1) Real property and personal property gross assessed values for each property, accessible by authorized county auditor and treasurer office personnel, after recalculation by the county assessor for the current assessment year.
(2) Classification of real property and personal property by authorized assessing officials for access by county auditor and treasurer office personnel.
(3) The amount of real property and personal property gross assessed value of all property within the county.
(4) The amount of real property gross assessed value eligible to receive a standard deduction for homestead under IC 6-1.1-12-37 for each real property parcel. The property tax management system must also update the separations of the gross assessed value eligible by the gross assessed value of each of the following:
(A) Land eligible for the 1% tax cap under the definition in IC 6-1.1-12-37.
(B) Improvements eligible for the 1% tax cap under the definition in IC 6-1.1-12-37.
(C) Land eligible for the 2% tax cap under the definitions in IC 6-1.1-20.6-0.5, IC 6-1.1-20.6-2.3, and IC 6-1.1-20.6-4.
(D)
Improvements eligible for the 2% tax cap under the definitions in IC 6-1.1-20.6-0.5, IC 6-1.1-20.6-2.3, and IC 6-1.1-20.6-4.

(E) Land eligible for the 3% tax cap under the definition in IC 6-1.1-20.6-2.5
(F) Improvements and personal property eligible for the 3% tax cap under the definition in IC 6-1.1-20.6-2.5.

(b) After the property tax management system performs the functions described in subsection (a), it must not allow assessing officials to subsequently update the data described in subsection (a) for auditor or treasurer personnel access during the current assessment year. Any changes or corrections are allowed but must be maintained in separate data tables, preserving the certified assessment data. *(Department of Local Government Finance; 50 IAC 26-15-5)*

50 IAC 26-15-6 Annually assessed mobile homes
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-12-37; IC 6-1.1-31.5

Sec. 6. The property tax management system must do the following:
(1) Perform an annual update of individual annually assessed mobile home gross assessed values, accessible by authorized county auditor and treasurer office personnel, after recalculation by the county assessor for the current assessment year.
(2) Not allow subsequent electronic update of individual annually assessed mobile home gross assessed values by the county assessor for the current assessment year.
(3) Perform an annual update of the amount of gross assessed value eligible to receive a standard deduction for

homestead under IC 6-1.1-12-37 for each annually assessed mobile home. The property tax management system must also update the separations of the gross assessed value eligible by the gross assessed value of each of the following:

(A) Improvement eligible for the standard deduction for homestead under IC 6-1.1-12-37.

(B) Improvements ineligible for the standard deduction for homestead under IC 6-1.1-12-37.

(Department of Local Government Finance; 50 IAC 26-15-6)

50 IAC 26-15-7 Oil and gas assessments

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 7. The property tax management system must do the following:

(1) Perform an annual update of individual oil and gas assessed values accessible by authorized county auditor and treasurer office personnel after recalculation by the county assessor for the current assessment year.

(2) Not allow subsequent electronic update of individual oil and gas assessed values by the county assessor for the current assessment year.

(Department of Local Government Finance; 50 IAC 26-15-7)

50 IAC 26-15-8 Modification of gross assessed value as a result of final appeal determination, correction of error, omitted or undervalued property, or legislative changes

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 8. The property tax management system must do the following:

(1) Allow update of the real or personal property gross assessed value by authorized county officials for the subsequent assessment years after any of the following:

(A) Final appeal determination.

(B) Correction of error.

(C) Omitted or undervalued property.

(D) Legislative changes that retroactively affect the calculation of taxes.

(2) Initiate immediate recalculation of taxes for the current or prior assessment years following update to the assessed value.

(Department of Local Government Finance; 50 IAC 26-15-8)

50 IAC 26-15-9 Creation of new parcel or property records by the assessor

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 9. The property tax management system must provide authorized auditor and treasurer personnel immediate access to new real or personal property records created by the county assessor. *(Department of Local Government Finance; 50 IAC 26-15-9)*

50 IAC 26-15-10 Inactivation of parcel or property records by the assessor

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 10. The property tax management system must notify authorized auditor and treasurer personnel immediately upon an assessing official's inactivation of real or personal property records. *(Department of Local Government Finance; 50 IAC 26-15-10)*

50 IAC 26-15-11 Sales disclosure data

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 11. The property tax management system must perform an annual update of sales disclosure data for incorporation of current sales data into any valuation method, calculation of neighborhood factors, or sales ratio studies

by the county. *(Department of Local Government Finance; 50 IAC 26-15-11)*

Rule 16. External Agency Integration Standards

50 IAC 26-16-1 Tax adjustment board rate chart file
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. Tax and billing systems must be able to generate the tax adjustment board rate chart in the electronic file format prescribed by 50 IAC 26-8-4 for transmission to the department. *(Department of Local Government Finance; 50 IAC 26-16-1)*

50 IAC 26-16-2 Budget order file
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. Tax and billing systems must be able to import the department issued county budget order according to the electronic file format prescribed by 50 IAC 26-8-4. *(Department of Local Government Finance; 50 IAC 26-16-2)*

50 IAC 26-16-3 State assessed distributable property files
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. Tax and billing systems must be able to import department issued data related to state assessed distributable properties according to the electronic file format prescribed by 50 IAC 26-8-4. *(Department of Local Government Finance; 50 IAC 26-16-3)*

Rule 17. Vendor Eligibility

50 IAC 26-17-1 Vendor eligibility
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. (a) For purposes of this section, "QPA", which is an acronym for quantity purchase agreement, refers to a legal agreement between the state and a vendor whereby the state or one (1) of its political subdivisions may purchase particular goods or services, or both, from the vendor at a specified rate.

(b) Assessment software vendors and tax and billing software vendors must do the following:
(1) Demonstrate that their products can:
(A) successfully meet the requirements of this article; and
(B) be included as part of a certified property tax management system:
(i) before entering into any contract or sales agreement with a county; and
(ii) each time that major changes are made.
(2) Successfully form with the state a QPA for local procurement of software packages before entering into any contract or sales agreement with a county.
(3) Either:
(A) submit once and only once a current copy of all applications program source code to an independent escrow agent designated by the department; or
(B) deliver all source code to the county.
(4) Submit a current copy of the following with the department, the designated escrow agent, and the county:
(A) All existing user documentation and technical documentation that includes any of the following:
(i) Existing data flow diagrams.
(ii) Entity relationship diagrams.
(iii) Structure charts.
(iv) Flow charts.
(v) Other systems analysis and design information.

(B) The database documentation that includes the following:

(i) Database structures.

(ii) Any diagrams and technical reports normally kept for the database management system used.

(iii) Descriptions of all data elements.

(iv) The data dictionary in machine-readable form.

(v) Any edit tables and external database structures used by the system.

(vi) Any other information necessary to replicate the database structure and its contents.

(5) Submit with the:

(A) department;

(B) designated escrow agent; and

(C) county;

documentation of system resource requirements for the system.

(c) For the purpose of this section, "major change" means a significant alteration in the operation of the computer system or any other change that would cause the computer system not to comply with this article. As defined in this section, the term:

(1) includes changes such as:

(A) the removal or modification of any required data or feature;

(B) the addition, modification, or removal of any feature that impacts data, features, or functionality required under this article; or

(C) a modification that requires a different operating system; and

(2) does not include changes such as:

(A) a modification that allows a different printer to be added to the computer system;

(B) the addition of any feature that increases functionality without requiring different or additional computer hardware or a different operating system;

(C) the addition, modification, or removal of any feature that does not impact data, features, or functionality required under this article; or

(D) a modification that improves performance without requiring different or additional computer hardware or a different operating system.

If the assessment software vendor or tax and billing software vendor has reason to question whether a change constitutes a major change under this section, the assessment software vendor or tax and billing software vendor must request a written determination from the department. The request must specify the contemplated change in detail. Within ten (10) business days of receipt of the request specifying the contemplated change, the department will issue a determination of whether the contemplated change constitutes a major change.

(d) Assessment software vendors are limited to certification of three (3) versions of assessment software. No vendor may have more than one (1) of each of the following version types:

(1) A software package that is currently installed and supported in a majority of customer environments.

(2) A software package that is being phased out and replaced by either version (1) or (3).

(3) A software package that is currently under development and has been property tax management system certified.

(e) Tax and billing software vendors are limited to certification of three (3) versions of tax and billing software. No vendor may have more than one (1) of each of the following version types:

(1) A software package that is currently installed and supported in a majority of customer environments.

(2) A software package that is being phased out and replaced by either version (1) or (3).

(3) A software package that is currently under development and has been property tax management system certified.

(f) In the event an assessment software vendor or tax and billing software vendor acquires a new assessment software or tax and billing software package, causing the vendor to exceed the limitation requirement prescribed in subsections (c) and (d), the vendor must submit a transition plan to the department for approval explaining how it will come into compliance with the limitation requirement. *(Department of Local Government Finance; 50 IAC 26-17-1)*

50 IAC 26-17-2 Computer services providers

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. Computer services providers must:
(1) possess a detailed knowledge of all computer hardware and computer software that comprise the computer system of the county, as it is certified;
(2) have a thorough understanding of the requirements of this article; and
(3) not perform any service activity for the county that alters the computer system such that the computer system, subsequent to the service activity, would no longer be in compliance with this article.
(Department of Local Government Finance; 50 IAC 26-17-2)

50 IAC 26-17-3 Computer hardware providers
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. Computer hardware providers must provide an industry standard warranty. *(Department of Local Government Finance; 50 IAC 26-17-3)*

Rule 18. Certification

50 IAC 26-18-1 General certification provisions
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-4-4; IC 6-1.1-31.5

Sec. 1. (a) Except as provided in subsection (b), a county may not use, purchase, contract for the purchase of, or otherwise acquire:
(1) computer software; or
(2) computer services;
unless the computer system to be used and any software or services are certified by the department or its designee under this article.

(b) Computer hardware, computer software, or computer services that the department has determined in writing will not significantly affect the ability of a computer system to function in compliance with this article, such as a printer, monitor, or utility software that allows the application to operate unchanged, does not have to be certified.

(c) All county installations of property tax management systems shall be certified under section 5 of this rule not later than December 31 of the year preceding the starting year of the next general reassessment as defined in IC 6-1.1-4-4.

(d) All:
(1) assessment and tax and billing software;
(2) county property tax management systems; and
(3) county installations of property tax management systems;
must be recertified as provided in section 6 of this rule. *(Department of Local Government Finance; 50 IAC 26-18-1)*
50 IAC 26-18-2 Initial software certification
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. (a) Assessment and tax and billing software subject to certification under section 1 of this rule must initially be tested and certified under this section. The software will be tested by the department or its designee on a stand-alone PC, or a larger system if no PC version is available, on which the software has been installed. A vendor or data processing department shall schedule a testing date with the department at least thirty (30) days before submitting its assessment software or tax and billing software for test. The test shall include, but will not be limited to, a demonstration of the following:
(1) The software's internal control mechanisms required under this article.
(2) The software's ability to:
(A) perform calculations; and
(B) import and export data;

as applicable to fulfill its function within an overall property tax management system.

(b) At least thirty (30) days before the test, each vendor shall submit the following:
(1) For review, all technical documentation. All documentation that includes proprietary information or trade secrets must be so identified on its cover.
(2) Audited financial statements for the most recent three (3) years upon request by the department. If the company has been in business less than three (3) years, then a business plan shall be submitted in addition to any available financial statements.

(c) At least thirty (30) days before the test, each data processing department that has developed a unique assessment or tax and billing application shall submit for review all technical documentation. All documents that include proprietary information or trade secrets must be so identified on its cover.

(d) The department or its designee shall finish the test and notify the vendor or data processing department of the results within thirty (30) days of the submission date. If the software fails the test, the department will inform the vendor or data processing department in writing of the reason or reasons for the failure. Upon notice of failure, the vendor or data processing department may make the required correction or corrections and resubmit for certification, following the schedule in subsections (a) through (c).

(e) Upon successful completion of testing under subsection (a), the department shall then declare the assessment or tax and billing software certified. *(Department of Local Government Finance; 50 IAC 26-18-2)*

50 IAC 26-18-3 System and integration demonstrations
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. (a) Assessment and tax and billing systems subject to certification under section 1 of this rule that utilize software that has been software certified by the department must initially be tested and integration validated under this section. The systems will be tested by the department or its designee on a stand-alone PC or a larger system if no PC version is available. A vendor or data processing department shall schedule a testing date with the department at least thirty (30) days before submitting its assessment or tax and billing, or both, system or systems for test. The test shall include, but will not be limited to, the following:
(1) Demonstration of the system's ability to export all state specified data in the format required under this article.
(2) Validation that the system incorporates all general system requirements.
(3) Demonstration of the system's user-defined reporting capability.
(4) Generation of required reports.
(5) Demonstration of the system's ability to perform the following scenarios:
(A) A complete walkthrough of:
(i) a real property parcel; and
(ii) a personal property record;
from recalculation of gross assessed value to settlement.
(B) Calculation of a sales ratio study and generation of its output in the format required under this article.
(C) Entering information indicating a real property parcel transferred ownership, handling of exemptions, deductions, and credits that were assigned to the transferred property, and update of associated tax billing information.
(D) Adjusting a real property parcel's assessed value resulting from the following:
(i) A correction of error and the subsequent recalculation of taxes from the change in value.
(ii) A successful appeal determination and the subsequent recalculation of taxes from the change in value.
(iii) An additional assessment and the subsequent recalculation of taxes from the change in value.
(E) Adjusting a personal property assessed value resulting from a correction of error and the subsequent recalculation of taxes from the change in value.
(F) Application of annual adjustment factors to properties.

(G) A property split resulting in inactivation of existing parcel records and creation of new parcel records in the property tax management system.
(H) A property combination.
(I) Separating gross assessed value of a parcel eligible for the standard deduction for homestead through calculation of the tax statement.
(J) Handling a real property parcel of which only a portion of the property can be abated.
(K) Accepting state assessed utility and railroad values.
(L) Creating the county tax adjustment board rate chart in the manner prescribed by 50 IAC 26-8-4 and subsequent override of those rates from acceptance of the department issued budget order in the format prescribed by 50 IAC 26-8-4.

(b) At least thirty (30) days before the test, each vendor shall submit for review any technical documentation specific to the system. This may include any system architecture schematics. All documentation that includes proprietary information or trade secrets must be so identified on its cover.

(c) At least thirty (30) days before the test, each data processing department that has developed a unique assessment or tax and billing system shall submit for review all technical documentation. All documents that include proprietary information or trade secrets must be so identified on its cover.

(d) The department or its designee shall observe the demonstration and document the tests and scenarios accomplished by the system. The department shall notify the vendor or data processing department of the results within thirty (30) days of the submission date, including the specific tests and scenarios achieved by the system and those that were not. The vendor or data processing department may do the following:
(1) Make the required correction or corrections.
(2) Schedule an additional testing date.
(3) Again perform system and integration demonstrations following the schedule in subsections (a) through (c).

(e) The department or its designee shall record the results from testing under subsection (d) and publish them for vendor and county access. Published results shall include the following:
(1) Vendors involved in demonstration.
(2) Packages and package version used in demonstration.
(3) Reports successfully generated by the system or systems.
(4) Reports unsuccessfully generated by the system or systems.
(5) Scenarios successfully demonstrated by the system or systems.
(6) Scenarios unsuccessfully demonstrated by the system or systems.
(Department of Local Government Finance; 50 IAC 26-18-3)

50 IAC 26-18-4 Initial property tax management system certification
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 4. (a) Property tax management systems subject to certification under section 1 of this rule that utilize software that has been software certified by the department and have demonstrated successful integration with other software as necessary must initially be certified under this section. A county shall submit its proposed property tax management system to the department. The department or its designee shall consider the proposed system and confirm that all requirements and scenarios tested under section 3 of this rule are accomplished by the proposed system using the recorded and published results prescribed under section 3(e) of this rule.

(b) If the department or its designee finds that a county's proposed system meets all requirements and accomplished all scenarios tested under section 3 of this rule, the department will declare the property tax management system certified for the county in which it is to be implemented. *(Department of Local Government Finance; 50 IAC 26-18-4)*

50 IAC 26-18-5 Initial local certification of county installation
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 5. (a) Property tax management system subject to certification under section 1 of this rule must be certified under this section. After the installation of the system certified under section 4 of this rule, a county shall engage an independent, private, or public entity approved by the department to test and validate that the installed property tax management system complies with the standards and requirements of this article.

(b) Once the independent entity finds that the installed property tax management system meets the standards and requirements of this article, the county shall notify the department in writing that the installed system remains in compliance. The department shall then declare the computer system as locally certified for the county where it was independently tested. *(Department of Local Government Finance; 50 IAC 26-18-5)*

50 IAC 26-18-6 Changes in certified systems, rule, or test scenarios; recertification
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-4-4; IC 6-1.1-31.5

Sec. 6. (a) If initial certification of a property tax management system is within twenty-four (24) months before the start of a general reassessment as defined in IC 6-1.1-4-4, recertification of that system is not required.

(b) Property tax management systems not subject to subsection (a) that have been initially certified must be recertified within the twenty-four (24) month period before the start of each general reassessment as defined in IC 6-1.1-4-4. If any major change is made to a certified system at any other time, the system shall be considered a new system subject to the same certification requirements of sections 2, 4, and 5 of this rule. As used in this section, "major change" has the meaning set forth in 50 IAC 26-17-1.

(c) Property tax management system installations not subject to subsection (a) that have been initially certified must be locally recertified within the twenty-four (24) month period before the start of each general reassessment as defined in IC 6-1.1-4-4.

(d) If any other change is made to a certified system, the vendor must submit revised copies of documentation, revised source code, and other materials to the following:
(1) The escrow agent.
(2) The department.

(e) The department shall determine in writing whether a specific change constitutes a major change.

(f) The department may require full or incremental recertification by agreement between the department and the legislative services agency whenever a major change to the rule or test scenarios occurs. *(Department of Local Government Finance; 50 IAC 26-18-6)*

50 IAC 26-18-7 Penalty for noncompliance
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 7. The department may elect not to certify the budget order or impose other sanctions allowed by law for a county that fails to comply with this rule. *(Department of Local Government Finance; 50 IAC 26-18-7)*

Rule 19. Contract Provisions

50 IAC 26-19-1 Vendors
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. (a) This section applies to all vendors.

(b) A contract between a vendor and a county must include the following provisions:
(1) An agreement to submit disputes regarding the standards required under this article to the designated authority for resolution as provided under this article.

(2) An agreement that all disputes not covered under subdivision (1) shall be resolved under the laws of Indiana.
(3) A guarantee or warranty by the vendor that the product covered by the contract meets the provisions of this article, and an agreement that any subsequently discovered failure to meet the provisions of this article will be corrected at the vendor's expense.
(4) An agreement that all of the contract provisions shall be binding on all parties to the contract and their successors or assigns.
(5) An agreement that the vendor will make any product or service change that may be required as a consequence of a change in any law, rule, or state board policy statement relating to the computer system, provided the vendor is compensated equitably, based on common industry rates, as are reasonably agreed to by the parties.
(6) An agreement that all data that is entered into, stored, or generated by the property tax management system is the sole property of the county operating the property tax management system. The vendor retains no ownership or other interest in the data entered into, stored, or generated by the property tax management system.

(c) The county must consider including in the contract between the vendor requirement that the vendor provide surety and performance bonds in amounts determined sufficient by the county. *(Department of Local Government Finance; 50 IAC 26-19-1)*

50 IAC 26-19-2 Assessment software and tax and billing software vendors
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. (a) This section applies to all assessment software vendors and all tax and billing software vendors.

(b) A contract between an assessment software vendor and a county or a tax and billing software vendor and a county must include the following provisions:
(1) An agreement that the vendor will provide a software maintenance agreement that meets the standards prescribed in this article.
(2) An agreement that the vendor will provide assistance to the county as may be required to modify the property tax management system to comply with changes in state law, department rules, department policy statements, or this article within the time period prescribed by the law, rule, or department.
(3) Should for any reason a county change the assessment or tax and billing software or any other part of the computer system at:
(A) the end of a contractual period;
(B) contract termination;
(C) decertification; or
(D) failure of recertification;
the vendor of the software shall in no way impede or delay the smooth, orderly, and timely transfer of the county's data from the current database to a new database.
(4) An agreement that the vendor will reimburse the county for all costs incurred as a result of the vendor's failure to continue to support the assessment software or tax and billing software during the life of the maintenance agreement.
(5) An agreement that the contract and the escrow agreement both provide for the vendor's documentation and source code to be released by the escrow agent to the county when the department, an arbitrator, or a court rules that the vendor:
(A) has ceased to provide continued support; and
(B) is incapable of resuming support.
(6) An agreement that, unless the total system installation is:
(A) confirmed by an independent entity; and
(B) locally certified by the department;
the contract is void.
(7) An agreement that, unless the property tax management system is recertified and the total system installation is:
(A) confirmed by an independent entity; and
(B) locally recertified by the department;
the contract is void.
(8) An agreement that the contract is void if the property tax management system certification is:

(A) denied;
(B) decertified; or
(C) revoked.

(9) An agreement that the contract is void if the local certification of the county installation is:
(A) denied;
(B) decertified; or
(C) revoked.

(Department of Local Government Finance; 50 IAC 26-19-2)

50 IAC 26-19-3 System maintenance
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. Assessment software and tax and billing software vendors must offer a maintenance contract for ongoing maintenance services of the property tax management system that include the following:
(1) Telephone support.
(2) Problem diagnostic support from vendor personnel, by any necessary combination of remote and on-site services.
(3) System modification initiated by the vendor.
(4) Services to correct defects in software that are provided at vendor's expense.

All other support shall be provided on terms included in the maintenance contract or other contract between the vendor and the county. No vendor may require a county to accept vendor initiated changes unless those changes are included in the cost of a maintenance contract. *(Department of Local Government Finance; 50 IAC 26-19-3)*

50 IAC 26-19-4 Disputes
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 4. (a) This section applies to all vendors. Disputes between vendors and counties concerning whether the assessment software or tax and billing software meets the standards established in this article shall be resolved by the department in accordance with this section. Disputes concerning other contractual matters shall be resolved through arbitration. Nothing in this article shall be construed as limiting the rights of disputing parties to pursue action in the courts of the state after the procedures of this article have been exhausted.

(b) A party to a dispute shall file with the department a written petition for conflict resolution. This petition shall include the following:
(1) A statement that the petitioner is a party to a contract with a vendor for assessment software or tax and billing software subject to the provisions of this article.
(2) The identity of the vendor and the:
(A) property tax management system;
(B) assessment software; or
(C) tax and billing software;
about which the complaint is filed.
(3) An allegation that the:
(A) property tax management system;
(B) assessment software; or
(C) tax and billing software;
fails to meet requirements of this article, stating specifically the ways in which the system is alleged to violate specified provisions.
(4) Written proof that a copy of the petition has been delivered to the vendor whose system or software is the subject of the dispute.

(c) Within fifteen (15) days of receipt of a copy of the petition, the opposing party must file with the department a response to each item specified in the complaint.

(d) On the earlier of:

(1) receipt of a response; or
(2) fifteen (15) days following the filing of the petition;
the department shall initiate an investigation into the complaint. This investigation may be conducted by the department, its staff, or a designated agent. The person conducting the investigation shall prepare findings of fact and submit those to the department.

(e) The parties shall make the following available to the investigation:
(1) Their personnel.
(2) User documentation.
(3) Technical documentation.
(4) Any other materials or information sources required by the department or its agent.

(f) On receipt of findings of fact, the department shall review the petition and hold a hearing on the petition. All parties to the complaint shall be entitled representation at the hearing. The department may, in its discretion:
(1) find for the vendor or petitioner; or
(2) continue the investigation.

(g) If the department finds that the software or system fails to meet the requirements of this article, it may do the following:
(1) Decertify the software or system, or both, and forbid any of the following:
(A) New contracts.
(B) Contract renewals.
(C) Contract extensions.
(2) Impose specific conditions on continued certification of the computer system.
(3) Require specific changes and new certification tests.
(Department of Local Government Finance; 50 IAC 26-19-4)

Rule 20. Property Tax File Format Requirements For 2011-Pay-2012 Data and Forward

50 IAC 26-20-1 Purpose of rule
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. The purpose of this rule is to prescribe standardized property tax data file formats to enable local government to be able to collect, analyze, store, and share property tax data with the state and to facilitate integration required between all components of a property tax management system. The prescribed file formats must be able to be generated by local officials at any time without vendor intervention or cost to the county. The formats under this rule apply to 2011-pay-2012 and forward. *(Department of Local Government Finance; 50 IAC 26-20-1)*

50 IAC 26-20-2 Instructions
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. (a) Data format instructions:
(1) Each file must have a header record and a trailer record in the exact specified format with designated "FILENAME" and the word "TRAILER" in uppercase.
(2) All fields are fixed length.
(3) Left justify all alphanumeric fields.
(4) All numeric fields must have leading zeros if field value does not utilize all available spaces.
(5) Assume no decimal precision for all numeric fields without format clarification.
(6) All decimal precision is implied. For example, for format 3.2, send 12345. It will be read as "123.45".
(7) Yes/No fields must have "Y" or "N".
(8) All date fields must be in mm/dd/yyyy format, and entries must contain a valid date.
(9) All fields that reference a code list should contain a value from the lists provided in the Property Tax Management System Code List Manual. This document is available on the department's website located at www.in.gov/dlgf/

(10) Place a negative sign "-" at the far left of the field for all negative numbers.
(11) Note all format requirements specified at the field level.
(12) When capturing data as designated by a code list, the item must adhere to the designated code list. If a county needs a code list to be modified they must notify the department and the legislative services agency for consideration.
(13) Phone number extensions may be replaced with spaces if no extension exists. Format required is ###-###-#### ##### (e.g., 317-555-5555 44444)
(14) Postal code format is expected to be xxxxx-xxxx. However, the space allocated should accommodate international postal codes. If no + 4 for the postal code is available, fill with 0000.

(b) Submission instructions:
(1) The submission must include data for the entire county. Each file must include all data for all townships.
(2) Data must be submitted on CD-ROM, by e-mail, or other designated depository as specified by the department and the legislative services agency at a later date.
(3) Send CD-ROM to:
(A) Legislative Services Agency, Office of Fiscal and Management Analysis, 200 W. Washington St., Suite 301, Indianapolis, IN 46204 Attention: Diane Powers; or
(B) e-mail the dataset to lsa.data@iga.in.gov.
(4) The state will validate that your data submission meets the defined file structure format. In the event that your data submission does not meet the required standards, you will be notified of noncompliance issues and asked to resubmit your data.
(Department of Local Government Finance; 50 IAC 26-20-2)

50 IAC 26-20-3 Code lists for required data
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. The Property Tax Management System Code List Manual contains the complete list of codes required for data collection and submission. Data submissions must contain valid codes for specified fields based on this manual. The lists required for data submission include:
(1) Code List 1 – Property Class Codes;
(2) Code List 2 – Street Codes;
(3) Code List 3 – Neighborhood Codes;
(4) Code List 4 – Data Codes;
(5) Code List 5 – Reason for Change Codes;
(6) Code List 6 – Land Type Codes;
(7) Code List 7 – Influence Factor Codes;
(8) Code List 8 – Occupancy Codes;
(9) Code List 9 – Story Configuration Codes;
(10) Code List 10 – Attic Codes;
(11) Code List 11 –- Basement Codes;
(12) Code List 12 – Crawl Space Codes;
(13) Code List 13 – Roofing Codes;
(14) Code List 15 – Heating Codes;
(15) Code List 17 – Quality Grade and Design Factor Codes;
(16) Code List 18 – Construction Type Codes;
(17) Code List 21A – Summary of Improvements (Residential and Agricultural Use Codes);
(18) Code List 21B – Summary of Improvements (Commercial Industrial Use Codes);
(19) Code List 22 – Condition Codes;
(20) Code List 23 – Neighborhood Improvement Code;
(21) Code List 29 – Wall Type Codes;
(22) Code List 30 – Frame Type Codes;
(23) Code List 31 – Pricing Key Codes;
(24) Code List 32 – Commercial/Industrial Improvement Use Type Codes;
(25) Code List 33 – Hotel/Motel Configuration Codes;
(26) Code List 37 – Adjustment Codes (Deductions, Exemptions, and Credits);

(27) Code List 38 – Taxpayer Type Codes;
(28) Code List 45 – Grounds for Appeal Codes;
(29) Code List 53 – Exempt Transaction Codes;
(30) Code List 56 – Deed Type Codes;
(31) Code List 57 – Taxing Unit Type Codes;
(32) Code List 59 – County Name and Numeric Codes;
(33) Code List 60 – State Assigned Taxing District Name and Numeric Codes;
(34) Code List 61 – State Assigned Township Name and Numeric Codes;
(35) Code List 62 – Country Name and 3-digit Alpha Codes;
(36) Code List 63 – Return Type Codes;
(37) Code List 64 – Property Type Codes;
(38) Code List 65 – Adjustment Type Codes;
(39) Code List 66 – Waterfront Property Type Codes;
(40) Code List 70 – Personal Property Number Type Codes;
(41) Code List 71 – Sales Disclosure Contact Person Codes;
or other code lists as determined by the department and the legislative services agency, and provided in the Property Tax Management System Code List Manual. This document is available on the department's website located at www.in.gov/dlgf/ *(Department of Local Government Finance; 50 IAC 26-20-3)*

50 IAC 26-20-4 Real property assessment data
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5; IC 6-1.1-11-9

Sec. 4. (a) HEADER RECORD (the first record in each file):
(1) The HEADER RECORD must be placed as the first record in each real property assessment file including the PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDETL, APPEAL, SALEDISC, SALECONTAC, and SALEPARCEL files.
(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Filename	1	10	10	A	Name of data file (e.g., PARCEL or IMPROVE).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of 2010A. This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 219-555-5555 44444).
File create date	96	105	10	D	Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).
File create time	106	109	4	A	Time the file was created – format required is #### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year specific to the data submission – format required is yyyy (e.g., 2009).

Column	Start	End	Length	Type	Comments/Format
Pay Year	114	117	4	A	The tax payment year specific to the data submission – format required is yyyy (e.g., 2010).
Software Vendor Name	118	177	60	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Company	178	237	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	238	287	50	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 317-555-5555 44444).
Software Vendor Email	306	353	48	A	E-mail of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Location Cost Multiplier	354	358	5	N	Format 1.4 (e.g., 12345; Implied: 1.2345).
Transmission Description	359	458	100	A	Description of transmission. Comment field, free text.

(b) REAL PROPERTY PARCEL DATA FILE (one (1) record per parcel) - Filename = PARCEL:

(1) The PARCEL file contains a record for each real property in the county. As required by IC 6-1.1-11-9, the county assessor is required to maintain an electronic data file of the information contained on the real property for each township in the county.

(2) The PARCEL file must be submitted to the department and the legislative services agency by the county assessor on or before October 1 of the year of assessment and must be submitted with associated LAND, IMPROVE, DWELLING, BUILDING, BLDDETL, and APPEAL files.

(3) All records for real property required to be assessed under IC 6-1.1-11-9 must be included in the real property assessment data files submitted to the department and the legislative services agency and also must appear in the auditor's tax billing data submission.

(4) Primary Key for the PARCEL file:

(A) Parcel Number. The Parcel Number field must be unique within this file. In compliance with 50 IAC 26-8-1, no duplicate Parcel Numbers are allowed.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in 50 IAC 26-8-1, and match the associated records in TAXDATA Data File(s). Parcel number must be unique within the county.
Local Assessor Parcel Number	26	50	25	A	Unique number designated by the county assessor for each record in the computer assisted mass appraisal system. May be system generated.
State-Assigned Township Number	51	54	4	N	The state-assigned township number as designated on the county budget order. See code list 61.
Local Tax District Number	55	57	3	A	Locally-assigned tax district number.

Column	Start	End	Length	Type	Comments/Format
State-Assigned District Number	58	60	3	N	The state-assigned tax district number as designated on the county budget order. See code list 60.
Section and Plat	61	68	8	A	
Routing Number	69	93	25	A	
Property Street Address	94	153	60	A	Complete street address for property. If no address has been assigned to a vacant lot, identify the full possible address range of the vacant lot.
Property Address City	154	183	30	A	City for property.
Property Address Zip Code	184	193	10	A	Postal code for property. Format xxxxx-xxxx.
Property Class Code	194	196	3	A	Valid property class code assigned to the property based on code list 1.
Neighborhood Identifier	197	208	12	A	Identification of neighborhood to which this property has been assigned. The neighborhood identifier is assigned by local government.
Neighborhood Factor	209	213	5	N	The neighborhood factor based on the neighborhood identifier. Format 3.2 (e.g., 08950; Implied: 089.50).
Annual Adjustment Factor	214	218	5	N	Annual adjustment factor applied to the property. Format 3.2 (e.g., 08950; Implied: 089.50).
Base Factor Applied	219	223	5	N	The base factor applied to the property for the last reassessment. Format 3.2 (e.g., 08950; Implied: 089.50).
Owner Name	224	303	80	A	Full name for owner of record.
Owner Street Address or P.O. Box	304	363	60	A	Street address or P.O. box for owner of record.
Owner Address City	364	393	30	A	City for owner of record.
Owner Address State or Province or Territory	394	423	30	A	State, province, or territory for owner of record. If state, should be two character post office designation.
Owner Address Postal Code	424	433	10	A	Postal code for owner of record. Primary format xxxxx-xxxx.
Owner Country	434	436	3	A	Country for owner of record. See code list 62.
Date Transferred to Current Owner	437	446	10	D	Date the property was transferred to the current owner, format mm/dd/yyyy.
Level (Y/N)	447	447	1	A	Is the property level?
High (Y/N)	448	448	1	A	Is the property on high ground?
Low (Y/N)	449	449	1	A	Is the property on low ground?
Rolling (Y/N)	450	450	1	A	Does the property have rolling hills?
Swampy (Y/N)	451	451	1	A	Is the property swampy?
Water (Y/N)	452	452	1	A	Is the property connected to municipal water?
Sewer (Y/N)	453	453	1	A	Is the property connected to municipal sewer?
Gas (Y/N)	454	454	1	A	Is the property connected to local gas service?

Column	Start	End	Length	Type	Comments/Format
Electricity (Y/N)	455	455	1	A	Is the property connected to local electric service?
Street or Road Code	456	456	1	A	Identify the street or road code. Refer to code list 2.
Sidewalk (Y/N)	457	457	1	A	Is there a municipal sidewalk on the property?
Alley (Y/N)	458	458	1	A	Does the property abut an alley?
Neighborhood Type	459	459	1	A	Identify the neighborhood type code. Refer to code list 3.
Waterfront Property Type	460	462	3	A	Identify the waterfront property type. Refer to code list 66.
Zoning	463	467	5	A	Identify the zoning code assigned to the property. The zoning code is assigned by local government.
Flood Hazard (Y/N)	468	468	1	A	Is the property in a flood zone?
AV - Total Land	469	480	12	N	Identify the total current assessed value of the land records from the LAND file for a property.
AV - Total Improvements	481	492	12	N	Identify the total current assessed value of the improvements from the IMPROVE file for a property.
AV - Total Land and Improvements	493	504	12	N	Sum of total current assessed value of the land and total current assessed value of improvements for a property.
AV - Homestead Land	505	516	12	N	AV of homestead eligible land value allocated by the Assessor for all residential properties that would be eligible for the standard deduction, if applied for.
AV - Homestead Improvements	517	528	12	N	AV of homestead eligible improvement value allocated by the Assessor for all residential properties that would be eligible for the standard deduction, if applied for.
AV - Agricultural Land	529	540	12	N	Portion of AV - Total Land equal to agricultural land used for cap allocation by the Assessor if AV reported is for a mixed use record. Reference code list 1, applicable property class codes for agricultural land.
AV - Agricultural Improvements	541	552	12	N	Portion of AV - Total Improvement equal to agricultural improvement used for the cap allocation by the Assessor if AV reported is for a mixed use record. Reference code list 1, applicable class codes for agricultural improvements.
AV - Commercial Land	553	564	12	N	Portion of AV - Total Land equal to commercial land used for the cap allocation by the Assessor if AV reported is for a mixed use record. Reference code list 1, applicable class codes for commercial land.

Column	Start	End	Length	Type	Comments/Format
AV - Commercial Improvements	565	576	12	N	Portion of AV - Total Improvement equal to commercial improvement used for the cap allocation by the Assessor if AV reported is for a mixed use record. Reference code list 1, applicable class codes for commercial improvements.
AV - Residential Land and Lots	577	588	12	N	Portion of AV - Total Land equal to residential land (exceeding the AV - Homestead Land value) used for the cap allocation by the Assessor if AV reported is for a mixed use record. Reference code list 1, applicable class codes for residential land.
AV - Residential Improvements	589	600	12	N	Portion of AV - Total Improvements equal to residential improvements (exceeding the AV - Homestead Improvements value) used for the cap allocation by the Assessor if AV reported is for a mixed use record. Reference code list 1, applicable class codes for residential improvements.
AV - Nonresidential Land	601	612	12	N	Portion of AV - Total Land equal to other nonresidential land used for the cap allocation by the Assessor if AV reported is for a mixed use record. Reference code list 1, sum of all applicable class codes for other nonresidential land.
AV - Nonresidential Improvements	613	624	12	N	Portion of AV - Total Improvements equal to other nonresidential improvements used for the cap allocation by the Assessor if AV reported is for a mixed use record. Reference code list 1, sum of all applicable class codes for other nonresidential improvements.
AV – Dwelling	625	636	12	N	If multiple dwellings exist, field should contain the total value of all dwellings on the parcel. Total AV of residential dwelling records from the IMPROVE file, uses Improvement Type code list 21A.
AV – Farmland	637	648	12	N	Total AV of farmland records from the Land file, refer to code list 6 (Land Types 08 or 09).
AV - Classified Land	649	660	12	N	Total AV of classified land records from the Land file, refer to code list 6 (Land Type 02).
AV - Homesite(s)	661	672	12	N	Total AV of homesite records from the Land file, refer to code list 6 (Land Type 09).
AV – TIF	673	684	12	N	Allocated AV of property in a Tax Increment Financing (TIF) area.

Column	Start	End	Length	Type	Comments/Format
Legally Deeded Acreage	685	696	12	N	The sum of the legally deeded acreage from the Land file. Format 8.4 e.g., 000200001000; Implied: 00020000.1000.
Appraisal Date	697	706	10	D	The date the appraisal was finished. Format mm/dd/yyyy
Reason for Change Code	707	708	2	A	Refer to code list 5.
Prior AV - Total Land	709	720	12	N	This field should contain the assessed value at last tax lien date. The value prior to it being reassessed or trended.
Prior AV - Total Improvements	721	732	12	N	This field should contain the assessed value at last tax lien date. The value prior to it being reassessed.
Adjustment Factor Applied	733	737	5	N	A location cost multiplier. Not to be used as neighborhood adjustment factor. Format 3.2 e.g., 00125; Implied: 001.25 Field should contain a "bottom line" adjustment factor in the event of equalization if applicable.
Legal Description	738	1237	500	A	Legal description of property.

(c) LAND FILE (0, 1, or many records per parcel) - Filename = LAND:

(1) The LAND file contains land records related to real properties in the county.

(2) The LAND file must be submitted to the department and the legislative services agency by the county assessor on or before October 1 of the year of assessment and must be submitted with associated PARCEL, IMPROVE, DWELLING, BUILDING, BLDDETL, and APPEAL files.

(3) Primary Key for the LAND file: The combination of the following fields must be unique within the LAND file.

(A) Parcel Number. Each Parcel Number value in the LAND table must match a valid Parcel Number in the PARCEL file.

(B) Land Instance Number. The Land Instance Number must be unique to a Parcel Number within the LAND file. No duplicate Land Instance Numbers are allowed for a given Parcel Number.

(C) Land/Lot Type Code.

(4) Foreign Key to the PARCEL file:

(A) Parcel Number. Each Parcel Number value in the LAND table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in 50 IAC 26-8-1 and match the associated records in the PARCEL Data File(s). May be many to one relationship with the PARCEL file.
Land Instance Number	26	28	3	N	Numeric value used to distinguish among multiple land records for the same real property. Note: the combination of Parcel Number and Land Instance Number identifies a unique record within the county's LAND file.
Land/Lot Type Code	29	30	2	A	Identify the land/lot type code. Refer to code list 6.
Actual Frontage	31	38	8	N	Actual frontage of land in feet. Format 7.1 e.g., 00070005; Implied: 0007000.5.
Effective Frontage	39	46	8	N	Effective frontage of land in feet. Format 7.1 e.g., 00070005; Implied: 0007000.5.

Column	Start	End	Length	Type	Comments/Format
Effective Depth	**47**	**54**	**8**	**N**	**Effective depth of land in feet. Format 7.1 e.g., 00070005; Implied: 007000.5.**
Depth Factor	**55**	**57**	**3**	**N**	**Depth factor for consideration with this land record. Format 1.2 e.g., 100; Implied: 1.00.**
Base Rate	**58**	**69**	**12**	**N**	**Base rate for land data and computations for a particular soil type. Format 10.2 (e.g., 000001050050; Implied 0000010500.50).**
Appraised Value with Influence Factor	**70**	**81**	**12**	**N**	**Field should contain the final AV of the land record after influence factors have been applied.**
Acreage	**82**	**93**	**12**	**N**	**Legally deeded acreage of record. Format 8.4 (e.g., 012300555543; Implied: 01230055.5543).**
Acreage Factor	**94**	**96**	**3**	**N**	**Acreage factor for consideration with this land record. Format 1.2 e.g., 100; Implied: 1.00.**
Square Feet	**97**	**106**	**10**	**N**	**Area of land record in square feet.**
Soil ID	**107**	**111**	**5**	**A**	**Identification of soil ID as provided by the Natural Resources Conservation Service of the U.S. Dept. of Agriculture & Purdue. Soil IDs will vary by county.**
Soil Productivity Factor	**112**	**115**	**4**	**N**	**Identification of soil productivity factor as defined by the Natural Resources Conservation Service of the U.S. Dept. of Agriculture & Purdue. Soil productivity factors will vary by county. Format 2.2 e.g., 0155; Implied: 01.55.**
Influence Factor Code 1	**116**	**116**	**1**	**A**	**Identify the influence factor code. Refer to Code List 7.**
Influence Factor 1	**117**	**120**	**4**	**N**	**The influence factor as a percent of the total influence factor record. Format +/- (e.g., -050 or 0025).**
Influence Factor Code 2	**121**	**121**	**1**	**A**	**Identify the influence factor code. Refer to Code List 7.**
Influence Factor 2	**122**	**125**	**4**	**N**	**The influence factor as a percent of the total influence factor record. Format +/- (e.g., -050 or 0025).**
Influence Factor Code 3	**126**	**126**	**1**	**A**	**Identify the influence factor code. Refer to Code List 7.**
Influence Factor 3	**127**	**130**	**4**	**N**	**The influence factor as a percent of the total influence factor record. Format +/- (e.g., -050 or 0025).**

(d) IMPROVEMENT FILE (0, 1, or many records per parcel) - Filename = IMPROVE:
(1) The IMPROVE file contains a record for each real property improvement.
(2) The IMPROVE file must be submitted to the department and the legislative services agency by the county assessor on or before October 1 of the year of assessment and must be submitted with associated PARCEL, LAND, DWELLING, BUILDING, BLDDETL, and APPEAL files.
(3) Primary Key for the IMPROVE file: The combination of the following fields must be unique within the IMPROVE file:

(A) Parcel Number. Each Parcel Number value in the IMPROVE table must match a valid Parcel Number in the PARCEL file.

(B) Improvement Instance Number. The Improvement Instance Number must be unique to a Parcel Number in the IMPROVE file. No duplicate Improvement Instance Numbers are allowed for a given Parcel Number.

(4) Foreign Key to the PARCEL file:

(A) Parcel Number. Each Parcel Number value in the IMPROVE table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in 50 IAC 26-8-1 and match the associated records in the PARCEL File. May be many to one relationship with the PARCEL file.
Improvement Instance Number	26	28	3	N	Numeric value used to distinguish among multiple improvement records for the same real property. Note: the combination of Parcel Number and Improvement Instance Number identify a unique record within the county's IMPROVE file.
Dwelling or Building Number (if applicable)	29	44	16	A	The same values and formats as used in the Dwelling and/or Building files.
Improvement Type Code	45	52	8	A	Refer to code list 21A for residential and 21B and 32 for commercial.
Story Height or Height	53	57	5	N	Format 3.2 e.g., 00750; Implied: 007.50.
Construction Type Code	58	60	3	A	Identify construction type code. See to code list 18.
Year Constructed	61	64	4	N	Year improvement construction was finished. Format YYYY.
Year Remodeled	65	68	4	N	Year improvement remodel was finished. Format YYYY.
Effective Construction Year	69	72	4	N	Effective construction year for a record. Format YYYY.
Grade	73	77	5	A	Quality grade and design factor code. Refer to code list 17.
Condition Code	78	79	2	A	Condition code for improvement. Refer to code list 22.
Neighborhood Improvement Code	80	81	2	A	Neighborhood improvement code related to the "desirability rating". Refer to code list 23.
Improvement Size	82	89	8	N	Total of all building, dwelling, or improvement size provided in square feet. The size is already indicated or able to be derived at the dwelling/building level.
Replacement Cost	90	101	12	N	Identify the cost of replacing the improvement.

Column	Start	End	Length	Type	Comments/Format
Appraised Value	102	113	12	N	Field should contain the final AV of the improvement following all assessment valuation.
Physical Depreciation %	114	116	3	N	The physical depreciation of the improvement, as a percent of total. Format (e.g., 100 or 055).
Obsolescence Depreciation %	117	119	3	N	The obsolescence depreciation of the improvement, as a percent of total. Format (e.g., 100 or 055).
Percent Complete	120	122	3	N	The percent complete of the improvement, as a percent of total. Format (e.g., 100 or 055).

(e) DWELLING FILE (0 or 1 record per improvement) - Filename = DWELLING:

(1) The DWELLING file contains a record for each residential dwelling real property improvement.

(2) The DWELLING file must be submitted to the department and the legislative services agency by the county assessor on or before October 1 of the year of assessment and must be submitted with associated PARCEL, LAND, IMPROVE, BUILDING, BLDDETL, and APPEAL files.

(3) Primary Key for the DWELLING file: The combination of the following fields must be unique within the DWELLING file:

(A) Parcel Number. Each Parcel Number value must match a valid Parcel Number in the PARCEL file.

(B) Improvement Instance Number. Each Improvement Instance Number value must match a valid corresponding Improvement Instance Number in the IMPROVE file.

(C) Dwelling Instance Number. The Dwelling Instance Number must be unique to a Parcel Number and Improvement Instance Number in the DWELLING file. No duplicate Dwelling Instance Numbers are allowed for a given Improvement Instance Number.

(4) Foreign Key to the IMPROVE file:

(A) Parcel Number. Each Parcel Number value must match a valid Parcel Number in the PARCEL file.

(B) Improvement Instance Number. Each Improvement Instance Number value must match a valid corresponding Improvement Instance Number in the IMPROVE file.

(5) Foreign Key to the PARCEL file:

(A) Parcel Number. Each Parcel Number value in the DWELLING table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in 50 IAC 26-8-1 and match the associated records in the PARCEL Data File. May be many to one relationship with the PARCEL file.
Improvement Instance Number	26	28	3	N	Numeric value used to distinguish among multiple improvement records for the same parcel.

Column	Start	End	Length	Type	Comments/Format
Dwelling Instance Number	29	31	3	N	Numeric value used to distinguish among multiple dwelling records for the same parcel. Note: the combination of Parcel Number, the Improvement Instance Number, and the Dwelling Instance Number identifies a unique record within the county's DWELLING file.
Occupancy Code	32	32	1	A	The occupancy code. Refer to code list 8.
Story Configuration Code	33	33	1	A	The story configuration code. Refer to code list 9.
Story Height	34	36	3	N	The story height. Format 2.1 e.g., 075 (or 175); Implied: 07.5 (or 17.5).
Predominant Roofing Material Code	37	37	1	A	The predominant roofing material code. Refer to code list 13.
Heating System Code	38	38	1	A	The heating system code. Refer to code list 15.
Central Air Conditioning (Y/N)	39	39	1	A	Does the dwelling have central air conditioning?
Number of Finished Rooms	40	41	2	N	The number of finished rooms.
Attic Code	42	42	1	A	Identify the attic code. Refer to code list 10.
Attic Base Area	43	48	6	N	Area of the attic base area in square feet.
Attic Finished Living Area	49	54	6	N	Area of the finished living area of the attic provided in square feet.
Basement Code	55	55	1	A	The basement code. Refer to code list 11.
Basement Base Area	56	61	6	N	Area of the basement base area provided in square feet.
Basement Finished Living Area	62	67	6	N	Area of the finished living area of the basement provided in square feet.
Crawl Space Code	68	68	1	A	The crawl space code. Refer to code list 12.
Crawl Space Base Area	69	74	6	N	Area of the crawl space base area provided in square feet.
Floor(s) Total Base Area	75	80	6	N	Area of the total base area provided in square feet.
Floor(s) Total Finished Living Area	81	86	6	N	Area of the total finished living area provided in square feet.
Total Base Value	87	98	12	N	The total base value of the improvement.
Row Type Adjustment	99	103	5	N	The row type adjustment.
Unfinished Interior Value Adjustment	104	109	6	N	The unfinished interior value adjustment.

Column	Start	End	Length	Type	Comments/Format
Extra Living Units Value Adjustment	110	119	10	N	The extra living units value adjustment.
Rec Room Value Adjustment	120	129	10	N	The recreation room value adjustment.
Loft Value Adjustment	130	139	10	N	The loft value adjustment.
Fireplace Value adjustment	140	149	10	N	The fireplace value adjustment.
No Heating Value Adjustment	150	155	6	N	The no heating value adjustment.
Air Conditioning Value Adjustment	156	165	10	N	The air conditioning value adjustment.
No Electrical Value Adjustment	166	175	10	N	The lack of electricity value adjustment.
Plumbing Value Adjustment	176	185	10	N	The plumbing value adjustment.
Garage Value Adjustment	186	195	10	N	The garage value adjustment.
Exterior Features Value Adjustment	196	205	10	N	The exterior features value adjustment.
Total Bedrooms	206	207	2	N	The total number of bedrooms.
Number of Family Rooms	208	208	1	N	The total number of family rooms.
Number of Dining Rooms	209	209	1	N	The total number of dining rooms.
Number of Full Baths	210	211	2	N	The total number of full baths.
Number of Half Baths	212	213	2	N	The total number of half baths.
Total Plumbing Fixtures	214	215	2	N	The total number of plumbing fixtures. If no plumbing, indicate 00.
Number of Masonry Fireplace Stacks	216	217	2	N	The total number of masonry fireplace stacks.
Number of Masonry Fireplace Openings	218	219	2	N	The total number of masonry fireplace openings.
Number of Steel Fireplace Stacks	220	221	2	N	The total number of steel fireplace stacks.
Number of Steel Fireplace Openings	222	223	2	N	The total number of fireplace openings.
Integral Garage (Y/N)	224	224	1	A	Does the dwelling have an integral garage?
Attached Garage (Y/N)	225	225	1	A	Does the dwelling have an attached garage?
Attached Carport (Y/N)	226	226	1	A	Does the dwelling have a carport?
Basement Garage (Y/N)	227	227	1	A	Does the dwelling have a basement garage?
Garage Capacity	228	229	2	N	The number of cars that can fit into the garage.
Garage Square Feet	230	234	5	N	The area of the garage provided in square feet.

(f) COMMERCIAL/INDUSTRIAL BUILDING FILE (0 or 1 record per improvement) - Filename = BUILDING:
(1) The BUILDING file contains a record for each commercial/industrial building real property improvement.
(2) The BUILDING file must be submitted to the department and the legislative services agency by the county assessor on or before October 1 of the year of assessment and must be submitted with associated PARCEL,

LAND, IMPROVE, DWELLING, BLDDETL, and APPEAL files.

(3) Primary Key for the BUILDING file: The combination of the following fields must be unique within the BUILDING file:

(A) Parcel Number. Each Parcel Number value in the BUILDING table must match a valid Parcel Number in the PARCEL file.

(B) Improvement Instance Number. Each Improvement Instance Number value must match a valid corresponding Improvement Instance Number in the IMPROVE file.

(C) Building Instance Number. The Building Instance Number must be unique to a Parcel Number and Improvement Instance Number in the BUILDING file. No duplicate Building Instance Numbers are allowed for a given Improvement Instance Number.

(4) Foreign Key to the IMPROVE file:

(A) Parcel Number. Each Parcel Number value in the BUILDING table must match a valid Parcel Number in the PARCEL file.

(B) Improvement Instance Number. Each Improvement Instance Number value must match a valid corresponding Improvement Instance Number in the IMPROVE file.

(5) Foreign Key to the PARCEL file:

(A) Parcel Number. Each Parcel Number value in the BUILDING table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in 50 IAC 26-8-1 and match the associated records in the PARCEL Data File. May be many to one relationship with the PARCEL file.
Improvement Instance Number	26	28	3	N	Numeric value used to distinguish among multiple improvement records for the same real property.
Building Instance Number	29	31	3	N	Numeric value used to distinguish among multiple building records for the same real property. Note: the combination of Parcel Number, Improvement Instance Number, and the Building Instance Number identifies a unique record within the county's BUILDING file.
Building Number	32	47	16	A	Same value and format as entered in the respective improvement record.
Pricing Key Code	48	52	5	A	Predominant use code. Refer to code list 31 (e.g., GCM47).
Number of Floors	53	54	2	N	The number of floors in the building.
Total Square Foot Area	55	63	9	N	The total square area of the building provided in square feet.
Total Base Value	64	75	12	N	The total base value of the building.
Plumbing Fixtures Value	76	87	12	N	The plumbing fixture value for the building.
Special Features Value	88	99	12	N	The special features value for the building.

Column	Start	End	Length	Type	Comments/Format
Exterior Features Value	100	111	12	N	The exterior features value for the building.

(g) BUILDING DETAIL FILE (1 or many records per building) - Filename = BLDDETL:

(1) The BLDDETL file contains a record for each commercial/industrial building detail real property improvement.

(2) The BLDDETL file must be submitted to the department and the legislative services agency by the county assessor on or before October 1 of the year of assessment and must be submitted with associated PARCEL, LAND, IMPROVE, DWELLING, BUILDING, and APPEAL files.

(3) Primary Key for the BLDDETL file: The combination of the following fields must be unique within the BLDDETL file:

(A) Parcel Number. Each Parcel Number value in the BLDDETL table must match a valid Parcel Number in the PARCEL file.

(B) Improvement Instance Number. Each Improvement Instance Number value in the BLDDETL table must match a valid corresponding Improvement Instance Number in the IMPROVE file.

(C) Building Instance Number. Each Building Instance Number value in the BLDDETL table must match a valid corresponding Building Instance Number in the BUILDING file.

(D) Building Detail Instance Number. The Building Detail Instance Number must be unique to a Parcel Number and Improvement Instance Number and Building Instance Number in the BLDDETL file. No duplicate Building Detail Instance Numbers are allowed for a given Building Instance Number.

(4) Foreign Key to the BUILDING file:

(A) Parcel Number. Each Parcel Number value in the BUILDING table must match a valid Parcel Number in the PARCEL file.

(B) Improvement Instance Number. Each Improvement Instance Number value in the BLDDETL table must match a valid corresponding Improvement Instance Number in the IMPROVE file.

(C) Building Instance Number. Each Building Instance Number value in the BLDDETL table must match a valid corresponding Building Instance Number in the BUILDING file.

(5) Foreign Key to the IMPROVE file:

(A) Parcel Number. Each Parcel Number value in the BLDDETL table must match a valid Parcel Number in the PARCEL file.

(B) Improvement Instance Number. Each Improvement Instance Number value in the BLDDETL table must match a valid corresponding Improvement Instance Number in the IMPROVE file.

(6) Foreign Key to the PARCEL file:

(A) Parcel Number. Each Parcel Number value in the BLDDETL table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in 50 IAC 26-8-1 and match the associated records in the PARCEL Data File. May be many to one relationship with the PARCEL file.
Improvement Instance Number	26	28	3	N	Numeric value used to distinguish among multiple improvement records for the same real property.
Building Instance Number	29	31	3	N	Numeric value used to distinguish among multiple building records for the same real property.

Column	Start	End	Length	Type	Comments/Format
Building Detail Instance Number	32	34	3	N	Numeric value used to distinguish among multiple building detail records for the same real property. Note: the combination of Parcel Number, Improvement Instance Number, Building Instance Number, and the Building Detail Instance Number identifies a unique record within the county's BLDDETL file.
Building Number	35	50	16	A	Same value and format as entered in the respective improvement record.
Floor Number	51	53	3	N	Floor number for the record.
Section Letter or Number	54	56	3	A	Section number or letter for designated area for the record.
Pricing Key Code	57	61	5	A	Predominant use code. Refer to code list 31 (e.g., GCM47).
Commercial/Industrial Improvement Use Type Code	62	69	8	A	The commercial/industrial improvement use type code. Refer to code list 32.
Square Foot Area	70	75	6	N	Area of the building detail record provided in square feet.
Square Foot Rate	76	84	9	N	The square foot rate. Format 7.2 (e.g., 000002514; Implied 0000025.14).
Framing Type Code	85	85	1	N	The framing type code. Refer to code list 30.
Wall Type Code	86	86	1	N	The wall type code. Refer to code list 29.
Wall Height	87	88	2	N	Height of the wall.
Heating/AC Value Adjustment	89	92	4	N	Format 2.2 e.g., 1050; Implied: 10.50 Value adjustment per square feet.
Sprinkler Value Adjustment	93	96	4	N	Format 2.2 e.g., 1050; Implied: 10.50 Value adjustment per square feet.
Average Depth for Strip Retail	97	102	6	N	The average depth for a strip retail space provided in linear feet.
Individually Owned (Y/N)	103	103	1	A	Identification if the apartment or condo is individually owned.
Unit Size of Individually Owned Unit	104	109	6	N	If individually owned, the unit size in square feet.
Hotel/Motel Configuration Code	110	111	2	A	The hotel/motel configuration code. Refer to code list 33.

Column	Start	End	Length	Type	Comments/Format
Number of Units	112	114	3	N	The number of units for apartments, condos, motels, or hotels.
Average Unit Size	115	120	6	N	The average area in square feet for apartments, condos, motels, or hotels.

(h) APPEALS TRACKING FILE (0, 1, or many records per parcel) - Filename = APPEAL:

(1) The APPEAL file contains one (1) record for each real property appeal. Each record must have a corresponding record in the PARCEL file, and the data contained in each APPEAL record contains data specific to the corresponding PARCEL record.

(2) The APPEAL file must be submitted to the department and the legislative services agency by the county assessor on or before October 1 of the year of assessment and must be submitted with associated PARCEL, LAND, IMPROVE, DWELLING, BUILDING, and BLDDETL files.

(3) Primary Key for the APPEAL file: The combination of the following fields must be unique within the APPEAL file:

(A) Parcel Number. Each Parcel Number value in the APPEAL table must match a valid Parcel Number in the PARCEL file.

(B) Appeal Instance Number. The Appeal Detail Instance Number must be unique to a Parcel Number and Parcel Instance in the APPEAL file, No duplicate Appeal Instance Numbers are allowed for a given Parcel Number.

(4) Foreign Key to the PARCEL file:

(A) Parcel Number. Each Parcel Number value in the APPEAL table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in 50 IAC 26-8-1 and match the associated records in the PARCEL Data File(s). May be many to one relationship with the PARCEL file.
Appeal Instance Number	26	28	3	N	Numeric value used to distinguish among multiple appeal records for the same parcel. Note: the combination of Parcel Number and the Appeal Instance Number identifies a unique record within the county's APPEAL file.
Reason for Change (Appeal Form Number)	29	31	3	A	Identify the form number used to submit an appeal.
Grounds for Appeal Code	32	32	1	N	Identify grounds for the appeal. Refer to code list 45.
Original Value	33	44	12	N	The original value of the property.
Revised Value	45	56	12	N	The revised value of the property.
Date of Revision	57	66	10	D	Date the revised value was applicable. Format mm/dd/yyyy.
Petitioner's Name	67	146	80	A	Complete name of appeal petitioner.

Column	Start	End	Length	Type	Comments/Format
Petitioner's Address or P.O. Box	147	206	60	A	Full street address or P.O. box for petitioner.
Petitioner's Address City	207	236	30	A	City for petitioner.
Petitioner's Address State or Province or Territory	237	266	30	A	State/province/territory for petitioner.
Petitioner's Postal Code	267	276	10	A	U.S. postal code or country code for petitioner address. Primary format xxxxx-xxxx for U.S.
Petitioner's Country	277	279	3	A	Country for petitioner. See code list 62.
Date Appeal was Filed	280	289	10	D	Date the appeal was filed. Format mm/dd/yyyy.
Date the Board of Review Mailed the Determination to the Taxpayer	290	299	10	D	Date the PTABOA board mailed the final determination to the taxpayer. Format mm/dd/yyyy.
Adjustment to Assessment File (Y/N)	300	300	1	A	Identify if an adjustment was made to the associated PARCEL file(s) submitted to the department at the same time.
Appeal Done Before Bill (Y/N)	301	301	1	A	Identify if the appeal was processed before the bill was sent to the taxpayer.

(i) SALES DISCLOSURE SUBMISSION FILE (1 record per sales disclosure) - Filename = SALEDISC:

(1) The SALEDISC file contains one (1) record for each real property sales disclosure submitted to the county for processing. All sales records must be verified and validated for ratio study consideration prior to submission to the department. Each record combination of the SALEDISC, SALECONTAC and SALEPARCEL files must have a corresponding record in the PARCEL file.

(2) If a county utilizes the State Online Sales Disclosure Application to handle their sales disclosures, they do not need to submit the SALEDISC, SALECONTAC, or SALEPARCEL files as all this data is online and available to the department and legislative services agency. If a county utilizes another vendor to handle their sales disclosure data, they must submit the SALEDISC, SALECONTAC, and SALEPARCEL files together on a weekly basis to the department. The department will then integrate these data files into a central database and make the data available to the legislative services agency.

(3) In weekly data submissions, only those records that are new or have changed since the previous transmission are to be included.

(4) Primary Key for the SALEDISC file: The combination of the following fields must be unique within the SALEDISC file:

(A) SDF_ID. The SDF_ID field must be unique within this file.

(5) Foreign Key to the SALEPARCEL file:

(A) SDF_ID. Each SDF_ID value in the SALEDISC table must match a minimum of one (1) record in the SALEPARCEL file for the calendar year.

(6) Foreign Key to the SALECONTAC file:

(A) SDF_ID. Each SDF_ID value in the SALEDISC table must match a minimum of three (3) records (one (1) Seller, one (1) Buyer, and one (1) Preparer) in the SALECONTAC file for the calendar year.

Column	Start	End	Length	Type	Comments/Format
SDF_ID	1	16	16	A	Unique number for all SDF files logged into the system. Format = "C" + County Number + Sales Year + Unique SDF record ID (e.g., "C02-2008-0000001"). Foreign key to SALECONTACT and SALEPARCEL files.

Column	Start	End	Length	Type	Comments/Format
County_ID	17	18	2	A	State county ID number. Left pad with zero as necessary.
County_Name	19	43	25	A	State designated county name.
B1_Valuable_Consider	44	44	1	A	Buyer is purchasing the property for valuable consideration (Y/N).
B2_Buyer_Adjacent	45	45	1	A	Buyer is an adjacent property owner (Y/N).
B3_Vacant_Land	46	46	1	A	Vacant land (Y/N).
B4_Trade	47	47	1	A	Exchange for other real property ("Trade") (Y/N).
B4_Trade_Assessor	48	48	1	A	Exchange for other real property ("Trade") as corrected by county assessor (Y/N).
B5_Seller_Points	49	49	1	A	Seller paid points (Y/N).
B6_Primary_Change	50	50	1	A	Change planned in the primary use of the property (Y/N).
B7_Relationship	51	51	1	A	Existence of family or business relationship between buyer and seller (Y/N).
B8_Land_Contract	52	52	1	A	Land contract (Y/N).
B8_Land_Contract_Term	53	56	4	N	Contract term (in years). Only populate if B8_Land_Contract = Y.
B8_Land_Contract_Date	57	66	10	D	Contract date. Only populate if B8_Land_Contract = Y.
B9_PersProp	67	67	1	A	Personal property included in transfer (Y/N).
B10_Physical_Change	68	68	1	A	Physical changes to property between March 1 and date of sale (Y/N).
B11_Partial_Interest	69	69	1	A	Partial interest (Y/N).
B12_Court_Order	70	70	1	A	Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgment, condemnation, or probate (Y/N).
B13_Partition	71	71	1	A	Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety (Y/N).
B14_Charity	72	72	1	A	Transfer to a charity, not-for-profit organization, or government (Y/N).
B15_Easement	73	73	1	A	Easements or right-of-way grants (Y/N).
C1_Conveyance_Date	74	83	10	D	Conveyance date.
C2_Num_Parcels	84	87	4	N	Total number of parcels.
C3_Special_Comment	88	342	255	A	Describe any unusual or special circumstances related to this sale, including the specification of any less-than-complete ownership interest and terms of seller financing.

Column	Start	End	Length	Type	Comments/Format
C4_Relationship	343	343	1	A	Family or business relationship existing between buyer and seller (Y/N).
C4_Discount	344	357	14	N	Amount of discount. Format 12.2
C5_Value_PersProp	358	371	14	N	Estimated value of personal property. Format 12.2
C6_Sales_Price	372	385	14	N	Sales price. Format 12.2
C7_Seller_Financed	386	386	1	A	Is the seller financing sale? (Y/N).
C8_Buyer_Loan	387	387	1	A	Is buyer/borrower personally liable for loan (Y/N). Only populate if C7_Seller_Financed = Y.
C9_Mortgage_Loan	388	388	1	A	Is this a mortgage loan (Y/N) Only populate if C7_Seller_Financed = Y.
C10_Amount_Loan	389	402	14	N	Amount of loan. Format 12.2 Only populate if C7_Seller_Financed = Y.
C11_Interest_Rate	403	408	6	N	Interest rate as a percent. Format 2.4 Only populate if C7_Seller_Financed = Y.
C12_Points	409	422	14	N	Amount in points, principal amount deducted. Format 12.2 Only populate if C7_Seller_Financed = Y.
C13_Amortization_Period	423	425	3	N	Amortization period preferred in years. Format 3.0 Only populate if C7_Seller_Financed = Y.
F1_Primary_Residence	426	426	1	A	Will this property be the buyer's primary residence? If no, provide complete address of primary residence, including county (Y/N).
F1_CountyNumber	427	428	2	A	State designated county ID for county of primary residence. Left pad with zero as necessary.
F1_Street1	429	488	60	A	Primary residence street address 1.
F1_City	489	518	30	A	Primary residence address city.
F1_State	519	520	2	A	Primary residence address state.
F1_PostalCode	521	530	10	A	Primary residence address zip code.
F1_County	531	555	25	A	Primary residence address county.
F2_Vacated_Homestead	556	556	1	A	Does the buyer have a homestead to be vacated for this residence? If yes, provide complete address of residence vacating, including county (Y/N).
F2_CountyNumber	557	558	2	A	State designated county ID for county of vacated residence. Left pad with zero as necessary.
F2_Street1	559	618	60	A	Vacated street address 1.
F2_City	619	648	30	A	Vacated address city.
F2_State	649	650	2	A	Vacated address state.
F2_PostalCode	651	660	10	A	Vacated address zip code.
F2_County	661	685	25	A	Vacated address county name.

Column	Start	End	Length	Type	Comments/Format
F3_Homestead	686	686	1	A	Application for homestead deduction (Y/N).
F4_Solar	687	687	1	A	Application for solar energy heating/cooling system deduction (Y/N).
F5_Wind	688	688	1	A	Application for wind power device deduction (Y/N).
F6_Hydroelectric	689	689	1	A	Application for hydroelectric device deduction (Y/N).
F7_Geothermal	690	690	1	A	Application for geothermal heating/cooling device deduction (Y/N).
F8_Res_Rental	691	691	1	A	Is this property a residential rental property? (Y/N).
P2_10_Physical_Changes	692	1191	500	A	Identify physical changes to property between March 1 and date of sale.
P2_11_Form_Complete	1192	1192	1	A	Is form completed (Y/N).
P2_12_Fee_Required	1193	1193	1	A	Sales fee required (Y/N).
P2_13_Date_Sale	1194	1203	10	D	Date of sale.
P2_14_Date_Received	1204	1213	10	D	Date form received.
P2_15_Special_Circum	1214	1713	500	A	If applicable, identify any additional special circumstances relating to validation of sale.
P2_16_Valid_Trending	1714	1714	1	A	Sale valid for trending (Y/N).
P2_17_Validation_Complete	1715	1715	1	A	Validation of sale complete (Y/N).
P2_18_Validated_By	1716	1740	25	A	Validated by.
P2_Assessor_Stamp	1741	1741	1	A	Verification of county assessor stamp is placed on form (Y/N).
P3_1_Disclosure_Fee	1742	1745	4	N	Disclosure fee amount collected. Format 2.2
P3_2_Local_Fee	1746	1749	4	N	Other Local Fee. Format 2.2
P3_3_Total_Fee	1750	1753	4	N	Total Fee Collected. Format 2.2
P3_4_Receipt_Num	1754	1778	25	A	Auditor receipt book number.
P3_5_Transfer_Date	1779	1788	10	D	Date of transfer.
P3_6_Form_Complete	1789	1789	1	A	Is form completed (Y/N).
P3_7_Fee_Collected	1790	1790	1	A	Is fee collected (Y/N).
P3_8_Attach_Complete	1791	1791	1	A	Attachments complete (Y/N).
P3_Auditor_Stamp	1792	1792	1	A	Verification of county auditor stamp is placed on form (Y/N).

(j) SALES DISCLOSURE CONTACT FILE (at least three (3) records per sales disclosure) - Filename = SALECONTAC:

(1) The SALECONTAC file contains a minimum of three (3) records (one (1) Seller, one (1) Buyer, and one (1) Preparer) for each real property sales disclosure submitted to the county for processing as reported in the SALEDISC file.

(2) If a county utilizes the State Online Sales Disclosure Application to handle their sales disclosures, they do not need to submit the SALEDISC, SALECONTAC, or SALEPARCEL files as all this data is online and available to the department and legislative services agency. If a county utilizes another vendor to handle their sales disclosure data, they must submit the SALEDISC, SALECONTAC, and SALEPARCEL files together on a weekly basis to the department. The department will then integrate these data files into a central database and make the data available to the legislative services agency.

(3) In weekly data submissions, only those records that are new or have changed since the previous transmission are to be included. (4) Primary Key for the SALECONTAC file: The combination of the following fields must be unique within the SALECONTAC file:

(A) SDF_ID. Unique number for all SDF files logged into system.

(B) Contact_Instance_No. Iterative instance of contact information entered for SDF file logged into system.

(5) Foreign Key to the SALEDISC file:

(A) SDF_ID. Unique number for all SDF files logged into system.

Column	Start	End	Length	Type	Comments/Format
SDF_ID	1	16	16	A	Unique number for all SDF files logged into the system. Format = "C" + County Number + Sales Year + Unique SDF record ID (e.g., "C02-2008-0000001"). Foreign Key to SALEDISC file.
Contact_Instance_No	17	19	3	N	Iterative instance of contact.
Contact_Type	20	20	1	A	Type of contact. Refer to Code List 71.
FirstName	21	50	30	A	First name.
MiddleName	51	65	15	A	Middle name.
LastName	66	95	30	A	Last name.
Suffix	96	105	10	A	Suffix.
Title	106	145	40	A	Contact title.
Company	146	205	60	A	Company.
Street1	206	265	60	A	Street address 1.
Street2	266	325	60	A	Street address 2.
City	326	355	30	A	Address city.
State	356	357	2	A	Address state.
PostalCode	358	367	10	A	Address zip code.
Phone	368	387	20	A	Phone number.
Extension	388	397	10	A	Phone extension.
EmailAddress	398	469	72	A	E-mail address.
Sign_Verified	470	470	1	A	Signature verified as present on form by the assessor (Y/N).
Email Tax Statement	471	471	1	A	Has the contact indicated they would like to receive tax bills by e-mail (Y/N)? Only required for "Contact_Type" of B, and if this field is "Y", the field "EmailAddress" must not be null.

(k) SALES DISCLOSURE PARCEL FILE (at least one (1) record per sales disclosure) - Filename = SALEPARCEL:

(1) The SALEPARCEL file contains a minimum of one (1) record for each real property sales disclosure submitted to the county for processing as reported in the SALEDISC file. Each record must have a corresponding record in the PARCEL file, and the data contained in each SALEPARCEL record contains data specific to the corresponding PARCEL record.

(2) If a county utilizes the State Online Sales Disclosure Application to handle their sales disclosures, they do not need to submit the SALEDISC, SALECONTAC, or SALEPARCEL files as all this data is online and available to the department and legislative services agency. If a county utilizes another vendor to handle their sales disclosure data, they must submit the SALEDISC, SALECONTAC, and SALEPARCEL files together on a weekly basis to the department. The department will then integrate these data files into a central database and make the data available to the legislative services agency.

(3) In weekly data submissions, only those records that are new or have changed since the previous transmission are to be included. (4) Primary Key for the SALEPARCEL file: The combination of the following fields must be unique within the SALEPARCEL file:

(A) SDF_ID. Unique number for all SDF files logged into system.

(B) Parcel_Instance_No. Iterative instance of contact information entered for SDF file logged into system.

(5) Foreign Key to the SALEDISC file:

(A) SDF_ID. Unique number for all SDF files logged into system.

(6) Foreign Key to the PARCEL file:

(A) A1_Parcel_Number. Each A1_Parcel_Number must match a valid Parcel Number in the PARCEL file for the assessment year.

Column	Start	End	Length	Type	Comments/Format
SDF_ID	1	16	16	A	Unique number for all SDF files logged into the system. Format = "C" + County Number + Sales Year + Unique SDF record ID (e.g., "C02-2008-0000001"). Foreign Key to SALEDISC file.
Parcel_Instance_No	17	19	3	N	Iterative instance of parcel.
A1_Parcel_Number	20	37	18	A	State designated 18 digit parcel ID (no dots and dashes).
A1_Subdiv_Name	38	87	50	A	Subdivision name.
A1_Subdiv_Lot_Num	88	92	5	A	Subdivision lot number.
A2_Split	93	93	1	A	Parcel is a split (Y/N).
A3_Land	94	94	1	A	Parcel is land only (Y/N).
A4_Improvement	95	95	1	A	Parcel has at least one improvement (Y/N).
A5_Street1	96	155	60	A	Property street address 1.
A5_City	156	185	30	A	Property address city.
A5_State	186	187	2	A	Property address state.
A5_PostalCode	188	197	10	A	Property address zip code.
A6_Street1	198	257	60	A	Mailing street address 1.
A6_City	258	287	30	A	Mailing address city.
A6_State	288	289	2	A	Mailing address state.
A6_PostalCode	290	299	10	A	Mailing address zip code.
A7_Legal_Description	300	799	500	A	Legal description of parcel.
P2_1_Parcel_Num_Verified	800	817	18	A	Verified state designated 18 digit parcel ID (no dots and dashes) by assessor.
P2_2_AV_Land	818	829	12	N	Assessed value of the land for this parcel. Format 12.0
P2_3_AV_Improvement	830	841	12	N	Assessed value of the improvements for this parcel. Format 12.0
P2_4_AV_PersProp	842	853	12	N	Assessed value of personal property for this parcel. Format 12.0
P2_5_Total_AV	854	865	12	N	Total assessed value of land + improvements + personal property for this parcel. Format 12.0
P2_6_Prop_Class_Code	866	868	3	A	Property class code for this parcel as defined in code list 1.
P2_7_Neighborhood_Code	869	878	10	A	Neighborhood code for this parcel.
P2_8_Tax_District	879	881	3	A	State assigned tax district for this parcel. Left pad with zeros as necessary.
P2_9_Acreage	882	893	12	N	Acreage for this parcel. Format 8.4
F3_Homestead_Verified	894	894	1	A	Auditor verified homestead deduction (Y/N).
F4_Solar_Verified	895	895	1	A	Auditor verified solar energy heating/cooling system deduction (Y/N).
F5_Wind_Verified	896	896	1	A	Auditor verified wind power device deduction (Y/N).

F6_Hydroelectric_Verified	**897**	**897**	**1**	**A**	**Auditor verified hydroelectric device deduction (Y/N).**
F7_Geothermal_Verified	**898**	**898**	**1**	**A**	**Auditor verified geothermal heating/cooling device deduction (Y/N).**
F8_Res_Rental_Verified	**899**	**899**	**1**	**A**	**Auditor verified residential rental property (Y/N).**

(l) TRAILER RECORD (the last record in each file):
(1) The TRAILER RECORD must be placed as the last record in each real property assessment file including the PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDETL, APPEAL, SALEDISC, SALECONTAC and SALEPARCEL files.
(2) The format of the TRAILER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Record ID	**1**	**10**	**10**	**A**	**Constant value of TRAILER.**
Total Record Count	**11**	**30**	**20**	**N**	**Total number of records in the file the excluding header and trailer records.**

(Department of Local Government Finance; 50 IAC 26-20-4)

50 IAC 26-20-5 Personal property data
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-4-25; IC 6-1.1-31.5

Sec. 5. (a) HEADER RECORD (appears once per file):
(1) The HEADER RECORD must be placed as the first record in each personal property assessment file including the PERSPROP, POOLDATA, and APPEALPP files.
(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Filename	**1**	**10**	**10**	**A**	**Name of data file (e.g., PERSPROP or POOLDATA).**
County Number	**11**	**12**	**2**	**A**	**State designated county ID (e.g., 23). See code list 59.**
County Description	**13**	**32**	**20**	**A**	**State designated county name (e.g., LAKE). See code list 59.**
File Format ID	**33**	**37**	**5**	**A**	**Constant value of 2010A. This communicates the version of the structure used to create the data.**
County Contact Name	**38**	**77**	**40**	**A**	**Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).**
County Contact Phone	**78**	**95**	**18**	**A**	**Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 219-555-5555 44444).**
File Create Date	**96**	**105**	**10**	**D**	**Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).**
File Create Time	**106**	**109**	**4**	**A**	**Time the file was created – format required is #### in military time (e.g., 1400).**

Column	Start	End	Length	Type	Comments/Format
Assessment Year	110	113	4	A	The assessment year specific to the data submission – format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission – format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Contact Name	238	287	50	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 317-555-5555 44444).
Software Vendor Contact E-mail	306	353	48	A	E-mail of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Transmission Description	354	453	100	A	Description of transmission. Comment field, free text.

(b) PERSONAL PROPERTY FILE - (appears once per personal property return) - Filename = PERSPROP:

(1) The PERSPROP file contains a record for each personal property return. As required by IC 6-1.1-4-25, the county assessor is required to maintain an electronic data file of the information contained on the personal property returns for each township in the county.

(2) The PERSPROP file must be submitted to the department and the legislative services agency by the county assessor on or before October 1 of the year of assessment and must be submitted with associated POOLDATA and APPEALPP files.

(3) Primary Key for the PERSPROP file:

(A) Property Number. The Property Number field must be unique within this file. In compliance with 50 IAC 26-8-2, no duplicate Property Numbers are allowed.

(4) Foreign Key to the TAXDATA file:

(A) Property Number. Each Property Number value must match a valid Property Number in the TAXDATA file.

Column	Start	End	Length	Type	Comments/Format
Property Number	1	25	25	A	Personal properties must be unique within the county, must adhere to format as defined in 50 IAC 26-8-2, and match the associated TAXDATA Data File(s). Social Security numbers or federal ID numbers may not be used as a Property Number.
Federal Tax Number	26	37	12	A	Counties should enter the federal ID number. No Social Security number should be used.

Column	Start	End	Length	Type	Comments/Format
State-Assigned Township Number	38	41	4	N	The state-assigned township number as designated on the county budget order. See code list 61.
State-Assigned District Number	42	44	3	N	The state-assigned tax district number as designated on the county budget order. See code list 60.
Taxpayer Type Code	45	45	1	A	Determination of taxpayer type – either business or individual. Refer to Code List 38.
Property Street Address	46	105	60	A	Complete street address of property. If no address has been assigned to a vacant lot, identify the full possible address range of the vacant lot.
Property Address City	106	135	30	A	City of property.
Property Address Zip Code	136	145	10	A	Zip code of property. Format xxxxx-xxxx.
Taxpayer Name	146	225	80	A	Full name for taxpayer of record.
Taxpayer Company	226	305	80	A	Full name for taxpayer company or business.
Taxpayer Street Address	306	365	60	A	Street address for taxpayer of record used for tax billing purposes.
Taxpayer City	366	395	30	A	City for taxpayer of record address used for tax billing purposes.
Taxpayer State or Province or Territory	396	425	30	A	State/province/territory for taxpayer of record address used for tax billing purposes.
Taxpayer Postal Code	426	437	12	A	U.S. postal code or country code of address, for taxpayer of record. Address used for tax billing purposes. Primary format xxxxx-xxxx for U.S.
Taxpayer Country	438	440	3	A	Country for taxpayer of record address used for tax billing purposes. See code list 62.
Form Type	441	444	4	A	Form number: 102, 103L (long form), 103S (short form).
Return Type Code	445	445	1	A	Indication of whether this return is the original return, forced return, or an amended return. See code list 63.
AV - Farm Implements and Equipment	446	457	12	N	Assessed value of farm implements and equipment.
AV - Business Depreciable Personal Property	458	469	12	N	Assessed value of business depreciable personal property.
AV - Fixed Depreciable Personal Property of Public Utility Companies	470	481	12	N	Assessed value of fixed depreciable personal property of public utility companies.
Principal Business Activity Code	482	487	6	A	North American Industry Classification System (NAICS) codes. The six digit NAICS code must be from the code list identified on the form or from the latest code list available for the year identified on the form.

Column	Start	End	Length	Type	Comments/Format
Taxpayer Economic Revitalization Amount	488	499	12	N	Amount of economic revitalization deduction as provided on form 103 ERA, as reported by the taxpayer on form 103 Long Form.

(c) POOL DATA FILE - (appears 0, 1, or many times per personal property instance) - Filename = POOLDATA:
(1) The POOLDATA file contains a single record for each line of the schedule containing the pool data values for which data has been entered, as reported on the personal property return corresponding to the PERSPROP file.
(2) The POOLDATA file must be submitted to the department and the legislative services agency by the county assessor on or before October 1 of the year of assessment and must be submitted with associated PERSPROP and APPEALPP files.
(3) POOLDATA records containing null or 0 values for all amounts should not be provided in data submissions to the department and LSA.
(4) POOLDATA record content is CONFIDENTIAL and must be administered by the county as CONFIDENTIAL records, with appropriate security.
(5) Primary Key for the POOLDATA file: The combination of the following fields must be unique within the POOLDATA file:

(A) Property Number. Each Property Number value in the POOLDATA table must match a valid Property Number in the PERSPROP file.
(B) Pool Data Instance Number. The Pool Data Instance Number must be unique to a Property Number within this file. No duplicate Pool Data Instance Numbers are allowed for a given Property Number.

(6) Foreign Key to the PERSPROP file:

(A) Property Number. Each Property Number value in the POOLDATA table must match a valid Property Number in the PERSPROP file.

Column	Start	End	Length	Type	Comments/Format
Property Number	1	25	25	A	Personal properties must be unique within the county, must adhere to format as defined in 50 IAC 26-8-2, and match a Property Number in the PERSPROP Data File. Social Security numbers and federal ID numbers may not be used as a Property Number.
Pool Data Instance Number	26	28	3	N	Numeric value used to distinguish among multiple pool records for the personal property return. Note: the combination of Property Number and Pool Data Instance Number identifies a unique record within this file.
Pool Number	29	29	1	N	Number of the pool table section in Schedule A.
Acquisition Start Date	30	39	10	D	Acquisition start date for property. Format mm/dd/yyyy.
Acquisition End Date	40	49	10	D	Acquisition end date for property. Format mm/dd/yyyy.
Total Cost (or Base Year Value)	50	61	12	N	Total cost of property or base year value of property.
Adjusted Cost	62	73	12	N	Column C Adjusted Cost for the Personal Property Return Forms 102 and 103 Long. No value will be present for Personal Property Return Form 103 Short.
True Tax Value	74	85	12	N	Column D True Tax Value for the Personal Property Return Forms 102 and 103 Long. Found in Column B True Tax Value for Personal Property Return Form 103 Short.

(d) PERSONAL PROPERTY APPEALS TRACKING FILE (0, 1, or many records per personal property instance) - Filename = APPEALPP:

(1) The APPEALPP file contains one (1) record for each personal property appeal. Each record must have a corresponding record in the PERSPROP file, and the data contained in each APPEALPP record contains data specific to the corresponding PERSPROP record.

(2) The APPEALPP file must be submitted to the department and the legislative services agency by the county assessor on or before October 1 of the year of assessment and must be submitted with associated PERSPROP and POOLDATA files.

(3) Primary Key for the APPEALPP file: The combination of the following fields must be unique within the APPEALPP file:

(A) Property Number. Each Property Number value in the APPEALPP table must match a valid Property Number in the PERSPROP file.

(B) Appeal for Personal Property Instance Number. The Appeal for Personal Property Instance Number must be unique to a Property Number within this file. No duplicate Appeal for Personal Property Instance Numbers are allowed for a given Property Number.

(4) Foreign Key to the PERSPROP file:

(A) Property Number. Each Property Number value in the APPEALPP table must match a valid Property Number in the PERSPROP file.

Column	Start	End	Length	Type	Comments/Format
Property Number	1	25	25	A	Personal properties, including oil, gas, rail, and utility, must be unique within the county, must adhere to format as defined in 50 IAC 26-8-2, and match a Property Number in the PERSPROP Data File(s). Social Security numbers or federal ID numbers may not be used as a Property Number.
Appeal for Personal Property Instance Number	26	28	3	N	Numeric value used to distinguish among multiple records for the personal property appeals. Note: the combination of Property Number, Personal Property Instance Number, and Appeal for Personal Property Instance Number identifies a unique record within this file.
Reason for Change (Appeal Form Number)	29	31	3	A	Identify the form number used to submit an appeal.
Grounds for Appeal Code	32	32	1	N	Identify grounds for the appeal. Refer to Code List 45.
Original Value	33	44	12	N	The original value of the property.
Revised Value	45	56	12	N	The revised value of the property.
Date of Revision	57	66	10	D	Date the revised value was applicable. Format mm/dd/yyyy.
Petitioner's Name	67	146	80	A	Complete name of appeal petitioner.
Petitioner's Address or P.O. Box	147	206	60	A	Full street address or P.O. box of petitioner.
Petitioner's Address City	207	236	30	A	City of petitioner.
Petitioner's Address State or Province or Territory	237	266	30	A	State/province/territory for petitioner.
Petitioner's Postal Code	267	276	10	A	U.S. postal code or country code of petitioner address. Primary format xxxxx-xxxx for U.S.
Petitioner's Country	277	279	3	A	Country for petitioner. See code list 62.
Date Appeal was Filed	280	289	10	D	Date the appeal was filed. Format mm/dd/yyyy.

Column	Start	End	Length	Type	Comments/Format
Date the Board of Review Mailed the Determination to the Taxpayer	**290**	**299**	**10**	**D**	**Date the PTABOA board mailed the final determination to the taxpayer. Format mm/dd/yyyy.**
Adjustment to Assessment File (Y/N)	**300**	**300**	**1**	**A**	**Identify if an adjustment was made to the associated PERSPROP file(s) submitted to the department at the same time.**
Appeal Done Before Bill (Y/N)	**301**	**301**	**1**	**A**	**Identify if the appeal was processed before the bill was sent to the taxpayer.**

(e) TRAILER RECORD (appears once per file):
(1) The TRAILER RECORD must be placed as the last record in each personal property assessment file including the PERSPROP, POOLDATA, and APPEALPP files.
(2) The format of the TRAILER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Record ID	**1**	**10**	**10**	**A**	**Constant value of TRAILER**
Total Record Count	**11**	**30**	**20**	**N**	**Total number of records in the file excluding header and trailer records.**

(Department of Local Government Finance; 50 IAC 26-20-5)

50 IAC 26-20-6 Annually assessed mobile homes
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 6. (a) HEADER RECORD (appears once per file):
(1) The HEADER RECORD must be placed as the first record in each annually assessed mobile home file including the MOBILE and APPEALMH files.
(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Filename	**1**	**10**	**10**	**A**	**Name of data file (e.g., MOBILE or APPEALMH).**
County Number	**11**	**12**	**2**	**A**	**State designated county ID (e.g., 23). See code list 59.**
County Description	**13**	**32**	**20**	**A**	**State designated county name (e.g., LAKE). See code list 59.**
File Format ID	**33**	**37**	**5**	**A**	**Constant value of 2010A. This communicates the version of the structure used to create the data.**
County Contact Name	**38**	**77**	**40**	**A**	**Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).**
County Contact Phone	**78**	**95**	**18**	**A**	**Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 219-555-5555 44444).**
File Create Date	**96**	**105**	**10**	**D**	**Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).**
File Create Time	**106**	**109**	**4**	**A**	**Time the file was created – format required is #### in military time (e.g., 1400).**

Column	Start	End	Length	Type	Comments/Format
Assessment Year	110	113	4	A	The assessment year and pay year specific to the data submission – format required is yyyy (e.g., 2010).
Pay Year	114	117	4	A	The tax payment year and assessment year specific to the data submission – format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Contact Name	238	287	50	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 317-555-5555 44444).
Software Vendor Contact E-mail	306	353	48	A	E-mail of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Transmission Description	354	453	100	A	Description of transmission. Comment field, free text.

(b) PERSONAL PROPERTY - ANNUALLY ASSESSED MOBILE HOMES FILE - Filename = MOBILE:

(1) The MOBILE file contains records for annually assessed mobile homes.

(2) The MOBILE file must be submitted to the department and the legislative services agency by the county assessor on or before March 1 of the year of assessment AND billing and must be submitted with the associated APPEALMH file. County Assessors are responsible for delivery of the data to the department and the legislative services agency.

(3) Primary Key for the MOBILE file:

(A) Property Number. The Property Number field must be unique within this file. In compliance with 50 IAC 26-8-2, no duplicate Property Numbers are allowed.

(4) Foreign Key to the TAXDATA file:

(A) Property Number. Each Property Number value in the MOBILE table must match a valid Property Number in the TAXDATA file.

Column	Start	End	Length	Type	Comments/Format
Property Number	1	25	25	A	Personal properties, including annually assessed mobile home, must be unique within the county, must adhere to format as defined in 50 IAC 26-8-2, and match a Property Number in the TAXDATA Data File(s). Social Security numbers or federal ID numbers may not be used as a Property Number.

Column	Start	End	Length	Type	Comments/Format
State-Assigned Township Number	26	29	4	A	The state-assigned township number as designated on the county budget order. See code list 61.
State-Assigned District Number	30	32	3	A	The state-assigned tax district number as designated on the county budget order. See code list 60.
Owner Name	33	112	80	A	Full name of property owner.
Property Address Street	113	172	60	A	Street address of property.
Property Address City	173	202	30	A	City of property.
Property Address Postal Code	203	212	10	A	U.S. postal code or country code of petitioner address. Primary format xxxxx-xxxx for U.S.
Annually Assessed Mobile Home Year	213	216	4	N	This field should contain the year of manufacture of the mobile home.
Annually Assessed Mobile Home Make	217	241	25	A	This field should contain the make of the mobile home.
Annually Assessed Mobile Home Size	242	246	5	A	This field should contain the area of the mobile in square feet.
AV - Annually Assessed Mobile Home	247	258	12	N	This field should include the assessed value of the mobile home and all of its appurtenances.
AV – Homestead	259	270	12	N	This field should contain the total homestead-eligible assessed value of the annually assessed mobile home,
AV – Residential	271	282	12	N	This field should contain the total residential assessed value not eligible for homestead of the annually assessed mobile home.
AV – Non-Residential	283	294	12	N	This field should contain any assessed value of the annually assessed mobile home that does not qualify for either the homestead or residential cap allocations.
Annually Assessed Mobile Home Park Name	295	334	40	A	This field should contain the name of the mobile home park where the mobile home is located.

(c) ANNUALLY ASSESSED MOBILE HOME APPEALS TRACKING FILE (0, 1, or many records per MOBILE instance) - Filename = APPEALMH:

(1) The APPEALMH file contains one (1) record for each mobile home appeal. Each record must have a corresponding record in the MOBILE file, and the data contained in each APPEALMH record contains data specific to the corresponding MOBILE record.

(2) The APPEALMH file must be submitted to the department and the legislative services agency by the county assessor on or before March 1 of the year of year of assessment AND billing and must be submitted with the associated MOBILE file. County Assessors are responsible for delivery of the data to the department and the legislative services agency.

(3) Primary Key for the APPEALPP file: The combination of the following fields must be unique within the APPEALMH file:

(A) Property Number. Each Property Number value in the APPEALMH table must match a valid Property Number in the MOBILE file.

(B) Mobile Home Appeal Instance Number. The Mobile Home Appeal Instance Number must be unique to a Property Number within this file. No duplicate Mobile Home Appeal Instance Number are allowed for a given Property Number.

(4) Foreign Key to the MOBILE file:

(A) Property Number. Each Property Number value in the APPEALMH table must match a valid Property Number in the MOBILE file.

(5) Foreign Key to the TAXDATA file:

(A) Property Number. Each Property Number value in the APPEALMH table must match a valid Property Number in the TAXDATA file.

Column	Start	End	Length	Type	Comments/Format
Property Number	1	25	25	A	Personal properties, including annually assessed mobile home, must be unique within the county, must adhere to format as defined in 50 IAC 26-8-2 and match a Property Number in the MOBILE Data File. Social Security numbers or federal ID numbers may not be used as a Property Number.
Mobile Home Appeal Instance Number	26	28	3	N	Numeric value used to distinguish among multiple records for mobile home appeals. Note: the combination of Property Number and Mobile Home Appeal Instance Number identifies a unique record within this file.
Reason for Change (Appeal Form Number)	29	31	3	A	Identify the form number used to submit an appeal.
Grounds for Appeal Code	32	32	1	N	Identify grounds for the appeal. Refer to Code List 45.
Original Value	33	44	12	N	The original value of the property.
Revised Value	45	56	12	N	The revised value of the property.
Date of Revision	57	66	10	D	Date the revised value was applicable. Format mm/dd/yyyy.
Petitioner's Name	67	146	80	A	Complete name of appeal petitioner.
Petitioner's Address or P.O. Box	147	206	60	A	Full street address or P.O. box of petitioner.
Petitioner's Address City	207	236	30	A	City of petitioner.
Petitioner's Address State or Province or Territory	237	266	30	A	State/province/territory for petitioner.
Petitioner's Postal Code	267	276	10	A	U.S. postal code or country code of petitioner address. Primary format xxxxx-xxxx for U.S.
Petitioner Country	277	279	3	A	Country for petitioner. See code list 62.
Date Appeal was Filed	280	289	10	D	Date the appeal was filed. Format mm/dd/yyyy.
Date the Board of Review Mailed the Determination to the Taxpayer	290	299	10	D	Date the PTABOA board mailed the final determination to the taxpayer. Format mm/dd/yyyy.
Adjustment to Assessment File (Y/N)	300	300	1	A	Identify if an adjustment was made to the associated MOBILE file(s) submitted to the department at the same time.
Appeal Done Before Bill (Y/N)	301	301	1	A	Identify if the appeal was processed before the bill was sent to the taxpayer.

(d) TRAILER RECORD (appears once per file):

(1) The TRAILER RECORD must be placed as the last record in each annually assessed mobile home file including the MOBILE and APPEALMH files.

(2) The format of the TRAILER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Record ID	**1**	**10**	**10**	**A**	**Constant value of TRAILER.**
Total Record Count	**11**	**30**	**20**	**N**	**Total number of records in the file excluding header and trailer records.**

(Department of Local Government Finance; 50 IAC 26-20-6)

50 IAC 26-20-7 Oil and gas assessments

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 7. (a) HEADER RECORD (appears once per file):
(1) The HEADER RECORD must be placed as the first record in each oil and gas assessment file including the OILGAS and OILGASALL files.
(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Filename	**1**	**10**	**10**	**A**	**Name of data file (e.g., OILGAS or OILGASALL).**
County Number	**11**	**12**	**2**	**A**	**State designated county ID (e.g., 23). See code list 59.**
County Description	**13**	**32**	**20**	**A**	**State designated county name (e.g., LAKE). See code list 59.**
File Format ID	**33**	**37**	**5**	**A**	**Constant value of 2010A. This communicates the version of the structure used to create the data.**
County Contact Name	**38**	**77**	**40**	**A**	**Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).**
County Contact Phone	**78**	**95**	**18**	**A**	**Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 219-555-5555 44444).**
File Create Date	**96**	**105**	**10**	**D**	**Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).**
File Create Time	**106**	**109**	**4**	**A**	**Time the file was created – format required is #### in military time (e.g., 1400).**
Assessment Year	**110**	**113**	**4**	**A**	**The assessment year specific to the data submission – format required is yyyy (e.g., 2009).**
Pay Year	**114**	**117**	**4**	**A**	**The tax payment year specific to the data submission – format required is yyyy (e.g., 2010).**
Software Vendor Company	**118**	**177**	**60**	**A**	**Full name of the vendor company preparing the data extract.**
Software Package Name and Version	**178**	**237**	**60**	**A**	**Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).**

Column	Start	End	Length	Type	Comments/Format
Software Vendor Contact Name	**238**	**287**	**50**	**A**	**Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).**
Software Vendor Phone Number	**288**	**305**	**18**	**A**	**Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 317-555-5555 44444).**
Software Vendor Contact E-mail	**306**	**353**	**48**	**A**	**E-mail of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).**
Transmission Description	**354**	**453**	**100**	**A**	**Description of transmission. Comment field, free text.**

(b) OIL AND GAS WELL ASSESSMENTS FILE (0, 1, or many records per parcel) - Filename = OILGAS:
(1) The OILGAS file contains records for individual oil and gas assessed values. One (1) record is required for each single OIL or each single GAS lease in a Tax District. One (1) record may not encompass more than one (1) Tax District or more than one (1) Well Type. A record may cover many wells encompassed by a single lease.
(2) The OILGAS file must be submitted to the department and the legislative services agency by the county assessor on or before October 1 of the year of assessment and must be submitted with associated OILGASALL file.
(3) Primary Key for the OILGAS file:
(A) Property Number. The Property Number field must be unique within this file. In compliance with 50 IAC 26-8-2, no duplicate Property Numbers are allowed.
(4) Foreign Key to the TAXDATA file:
(A) Property Number. Each Property Number value in the OILGAS table must match a valid Property Number in the TAXDATA file.

Column	Start	End	Length	Type	Comments/Format
Property Number	**1**	**25**	**25**	**A**	**Personal properties, including oil and gas, must be unique within the county, must adhere to format as defined in 50 IAC 26-8-2, and match a Property Number in the TAXDATA Data File. Social Security numbers or federal ID numbers may not be used as a Property Number.**
Parcel Number	**26**	**50**	**25**	**A**	**Complete real property number upon which the well sets, if relevant.**
Well Type	**51**	**53**	**3**	**A**	**Field should include one of "OIL" or "GAS" description.**
Lease?(Y/N)	**54**	**54**	**1**	**A**	**Is the oil/gas property a lease?**
Owner or Operator? (Y/N)	**55**	**55**	**1**	**A**	**Is the report filed by the owner or operator?**
Acreage	**56**	**67**	**12**	**N**	**Acreage of oil/gas record. Format 8.4 e.g., 000200001000; Implied: 00020000.1000.**
Barrels of Oil or MCM Gas in Storage	**68**	**76**	**9**	**N**	**Format 7.2 e.g., 001050050; Implied: 0010500.50.**
Average Daily Production (Bbls or MCM)	**77**	**85**	**9**	**N**	**Format 7.2 e.g., 001050050; Implied: 0010500.50.**

Column	Start	End	Length	Type	Comments/Format
Total Assessed Value	86	97	12	N	Sum of total royalty interest assessment subject to allocation and total working interest subject to allocation.
Secondary/Stimulated (Y/N)	98	98	1	A	
Location	99	123	25	A	The primary real property Parcel Number where this lease is located.
State-Assigned District Number	124	126	3	N	The state-assigned tax district number as designated on the county budget order.
Appurtenance Value	127	138	12	N	

(c) OIL AND GAS WELL ASSESSMENTS FILE (0, 1, or many records per parcel) - Filename = OILGASALL:
(1) The OILGASALL file contains records for individual oil and gas assessed values. One (1) or many OILGASALL records may exist for each OILGAS record. There may be up to sixty-four (64) records for Working Interest and sixty-four (64) records for Royalty Interest for each OILGAS lease record.
(2) The OILGASALL file must be submitted to the department and the legislative services agency by the county assessor on or before October 1 of the year of assessment and must be submitted with associated OILGAS file.
(3) Primary Key for the OILGASALL file: The combination of the following fields must be unique within the OILGASALL file:

(A) Property Number. Each Property Number value in the OILGASALL table must match a valid Property Number in the OILGAS file.

(B) OILGASALL Instance Number. The OILGASALL Instance Number must be unique to a Property Number within this file. No duplicate OILGASALL Instance Numbers are allowed for a given Property Number.

(4) Foreign Key to the OILGAS file:

(A) Property Number. Each Property Number value in the OILGASALL table must match a valid Property Number in the OILGAS file.

(5) Foreign Key to the TAXDATA file:

(A) Property Number. Each Property Number value in the OILGASALL table must match a valid Property Number in the TAXDATA file.

Column	Start	End	Length	Type	Comments/Format
Property Number	1	25	25	A	Personal properties, including oil and gas, must be unique within the county, must adhere to format as defined in 50 IAC 26-8-2, and match a Property Number in the OILGAS Data File. Social Security numbers or federal ID numbers may not be used as a Property Number.
OILGASALL Instance Number	26	28	3	N	Numeric value used to distinguish among multiple records for the oil/gas. Note: the combination of Property Number and OILGASALL Instance Number identifies a unique record within this file.
Interest Type	29	29	1	A	Working Interest (W) or Royalty Interest (R).
Oil and Gas Allocation Interest Factor	30	38	9	N	% of total interest in the lease. The total of each Interest Type must add to 100%. Format 3.6 e.g., 000015625; Implied 000.015625.
Calculated Assessment	39	50	12	N	Field should contain the calculated assessment of the interest for this owner.
Owner Name	51	130	80	A	Name of owner.
Owner Street Address	131	190	60	A	Street address or P.O. Box for owner.
Owner City	191	220	30	A	City for owner.

Column	Start	End	Length	Type	Comments/Format
Owner State or Province or Territory	**221**	**250**	**30**	**A**	**State/ State/province/territory for owners.**
Owner Postal Code	**251**	**260**	**10**	**A**	**U.S. postal code or country code of address, for owner. Primary format xxxxx-xxxx for U.S.**
Owner Country	**261**	**263**	**3**	**A**	**Country for owner. See code list 62.**
Appurtenance Value	**264**	**275**	**12**	**N**	**Value of accessories associated with the oil/gas well.**

(d) TRAILER RECORD (appears once per file):
(1) The TRAILER RECORD must be placed as the last record in each oil and gas assessment file including the OILGAS and OILGASALL files.
(2) The format of the TRAILER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Record ID	**1**	**10**	**10**	**A**	**Constant value of Constant value of TRAILER.**
Total Record Count	**11**	**30**	**20**	**N**	**Total number of records in the file excluding header and trailer records.**

(Department of Local Government Finance; 50 IAC 26-20-7)

50 IAC 26-20-8 Real and personal tax data
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-11-9; IC 6-1.1-31.5

Sec. 8. (a) HEADER RECORD (first record in each file):
(1) The HEADER RECORD must be placed as the first record in each real and personal tax data file including the TAXDATA and ADJMENTS files.
(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Filename	**1**	**10**	**10**	**A**	**Name of data file (e.g., TAXDATA or ADJMENTS).**
County Number	**11**	**12**	**2**	**A**	**State designated county ID (e.g., 23). See code list 59.**
County Description	**13**	**32**	**20**	**A**	**State designated county name (e.g., LAKE). See code list 59.**
File Format ID	**33**	**37**	**5**	**A**	**Constant value of 2010A. This communicates the version of the structure used to create the data.**
County Contact Name	**38**	**77**	**40**	**A**	**Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).**
County Contact Phone	**78**	**95**	**18**	**A**	**Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 219-555-5555 44444).**
File Create Date	**96**	**105**	**10**	**D**	**Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).**
File Create Time	**106**	**109**	**4**	**A**	**Time the file was created – format required is #### in military time (e.g., 1400).**

Column	Start	End	Length	Type	Comments/Format
Assessment Year	110	113	4	A	The assessment year specific to the data submission – format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission – format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	FFull name of the vendor company preparing the data extract.
Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Contact Name	238	287	50	A	ull name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 317-555-5555 44444).
Software Vendor Contact E-mail	306	353	48	A	E-mail of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Transmission Description	354	453	100	A	Description of transmission. Comment field, free text.

(b) REAL AND PERSONAL TAX DATA FILE (one (1) record per property) - Filename = TAXDATA:

(1) The TAXDATA file contains one (1) record for each property requiring a tax bill to be generated by the county. As required by IC 36-2-9-20, the county auditor is required to maintain an electronic data file of the information contained on the tax duplicate for all real and personal property returns for each township in the county as of each assessment date. This data is used to determine how much property tax was actually billed and to provide a county wide snapshot of property tax billing. Details must agree with the abstract information, also provided to the state. The Abstract and the TAXDATA file should be created at the same time from the same data in order to expedite data compliance.

(2) Those fields and calculations prepared for the TS-1 are to be provided based on the instructions specific to the current year's release of the TS-1.

(3) The TAXDATA file must be submitted to the department and the legislative services agency by the county auditor on or before March 1 following the year of assessment and must be submitted with associated ADJMENTS file.

(4) All records for real and personal property required to be assessed under IC 6-1.1-11-9 must be included in the real and personal tax data files submitted to the department and the legislative services agency and also must appear in the assessor's real and personal property assessment data submissions. Assessed values must not be supplied for properties that are prohibited from assessment under IC 6-1.1-11-9(b).

(5) Primary Key for the TAXDATA file:

(A) Parcel Number or Property Number. The Parcel Number or Property Number field must be unique within this file. In compliance with 50 IAC 26-8-1 and 50 IAC 26-8-2, no duplicate Parcel Number or Property Numbers are allowed.

(6) Foreign Key to the PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDETL, and APPEAL files:

(A) Parcel Number. Each Parcel Number value in the TAXDATA table must match a valid Parcel Number in the PARCEL file.

(7) Foreign Key to the PERSPROP, POOLDATA, and APPEALPP files:

(A) Property Number. Each Property Number value in the TAXDATA table for a personal property return must match a valid Property Number in the PERSPROP and POOLDATA files.

(8) Foreign Key to the OILGAS and OILGASALL files:

(A) Property Number. Each Property Number value in the TAXDATA table for an oil/gas assessment must match a valid Property Number in the OILGAS and OILGASALL files.

(9) Foreign Key to the MOBILE and APPEALMH file:

(A) Property Number. Each Property Number value in the TAXDATA table for a mobile home must match a valid Property Number in the MOBILE file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number or Property Number	1	25	25	A	The Parcel Number and Property Number must be unique within the file. Real properties must match the State 18-digit parcel number in the Real Property PARCEL File. Parcel numbers must adhere to format as defined in Indiana Administrative Code 50 IAC 26-8-1. Personal properties, including mobile home, oil and gas, must match the State 18-digit property number in the associated PERSPROP, MOBILE, and OILGAS data files. Personal Property numbers must adhere to format as defined in Indiana Administrative Code 50 IAC 26-8-2.
Auditor Tax Identification Number	26	50	25	A	Unique number designated by the county auditor for each record in the tax billing system. May be system generated.
Property Type Code	51	51	1	A	Property type of record within the tax billing file. See code list 64.
Taxpayer Name	52	131	80	A	Full name for taxpayer of record.
Taxpayer Street Address	132	191	60	A	Street address for taxpayer of record used for tax billing purposes.
Taxpayer City	192	221	30	A	City for taxpayer of record address used for tax billing purposes.
Taxpayer State or Province or Territory	222	251	30	A	State/province/territory for taxpayer of record address used for tax billing purposes.
Taxpayer Postal Code	252	261	10	A	U.S. postal code or country code of address, for taxpayer of record. Address used for tax billing purposes. Primary format xxxxx-xxxx for U.S.
Taxpayer Country	262	264	3	A	Country for taxpayer of record address used for tax billing purposes. See code list 62.
Property Address Street	265	324	60	A	Street address of property.
Property Address City	325	354	30	A	City of property.
Property Address Zip Code	355	364	10	A	Zip code of property. Format xxxxx-xxxx.
Local Tax District Number	365	367	3	A	Locally-assigned tax district number.
State-Assigned District Number	368	370	3	N	The state-assigned tax district number as designated on the county budget order. See code list 60.
State-Assigned Township Number	371	374	4	N	The state-assigned township number as designated on the county budget order. See code list 61.
State-Assigned School Corporation Number	375	378	4	N	The state-assigned school district number as designated on the county budget order.

Column	Start	End	Length	Type	Comments/Format
Late Personal Property Return Penalty	379	392	14	N	Total amount of late personal property return penalty. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Undervalued Personal Property Return Penalty	393	406	14	N	Total amount of undervalued personal property return penalty. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Prior Delinquency	407	420	14	N	Total amount of prior delinquency associated with any type of property record. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Prior Penalty	421	434	14	N	Total amount of prior penalty associated with any type of property record. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Total Net Tax + Penalty Billed	435	448	14	N	Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
AV - Total Land	449	460	12	N	Total assessed value of land.
AV - Total Improvements	461	472	12	N	Total assessed value of improvements.
AV - Total Land and Improvements	473	484	12	N	Total assessed value of both land and improvements.
AV - Homestead Land	485	496	12	N	AV of homestead eligible land value allocated by the Assessor for all residential properties that would be eligible for the standard deduction, if applied for.
AV - Homestead Improvements	497	508	12	N	AV of homestead eligible improvement value allocated by the Assessor for all residential properties that would be eligible for the standard deduction, if applied for.
AV - Agricultural Land	509	520	12	N	Portion of AV - Total Land equal to agricultural land used for cap allocation by the Assessor if AV reported is for a mixed use record.
AV - Agricultural Improvements	521	532	12	N	Portion of AV - Total Improvement equal to agricultural improvement used for the cap allocation by the Assessor if AV reported is for a mixed use record.
AV - Commercial Land	533	544	12	N	Portion of AV - Total Land equal to commercial land used for the cap allocation by the Assessor if AV reported is for a mixed use record.
AV - Commercial Improvements	545	556	12	N	Portion of AV - Total Improvement equal to commercial improvement used for the cap allocation by the Assessor if AV reported is for a mixed use record.
AV - Residential Land and Lots	557	568	12	N	Portion of AV - Total Land equal to residential land (exceeding the AV - Homestead Land value) used for the cap allocation by the Assessor if AV reported is for a mixed use record.

Column	Start	End	Length	Type	Comments/Format
AV - Residential Improvements	569	580	12	N	Portion of AV - Total Improvements equal to residential improvements (exceeding the AV - Homestead Improvements value) used for the cap allocation by the Assessor if AV reported is for a mixed use record.
AV - Nonresidential Land	581	592	12	N	Portion of AV - Total Land equal to other nonresidential land used for the cap allocation by the Assessor if AV reported is for a mixed use record.
AV - Nonresidential Improvements	593	604	12	N	Portion of AV - Total Improvements equal to other nonresidential improvements used for the cap allocation by the Assessor if AV reported is for a mixed use record.
AV – Personal Property Local	605	616	12	N	Assessed value of personal property that is locally assessed.
AV – Personal Property State	617	628	12	N	Assessed value of personal property that is state assessed.
AV – TIF	629	640	12	N	Allocated AV of property in a Tax Increment Financing (TIF) area.
Gross Assessed Value of Property This Year	641	652	12	N	Gross assessed value for the current pay year as reported on the TS-1.
Net Assessed Value This Tax Year	653	664	12	N	Total net assessed value for the current pay year as reported on the TS-1.
Local Tax Rate This Tax Year	665	670	6	N	Local gross tax rate for this the current pay as reported on the TS-1. Format 2.4 e.g., 012345; Implied: 01.2345.
Gross Tax Due This Tax Year	671	684	14	N	Gross tax due for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Local Tax Relief This Tax Year	685	698	14	N	Total local property tax relief for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Property Tax Cap This Tax Year	699	712	14	N	Total property tax cap applied or the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Total Property Tax Due This Tax Year	713	726	14	N	Total net tax due for year for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Total Other Charges This Tax Year	727	740	14	N	Total other charges due for year for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Total Current Year Overdue Taxes This Tax Year	741	754	14	N	Total current year overdue taxes for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.

(c) ADJUSTMENTS FILE (0, 1, or many records per parcel or property) - Filename = ADJMENTS:

(1) The ADJMENTS file contains a record for each adjustment made for every tax record contained in the TAXDATA file. Adjustments may be in the form of a credits, deductions, or exemptions. Each record contained

in the ADJMENTS file must link back to the TAXDATA file via the Parcel Number/Property Number field. Credit, deduction, or exemption amounts must be within valid ranges.

(2) The ADJMENTS file must be submitted to the department and the legislative services agency by the county auditor on or before March 1 following the year of assessment and must be submitted with associated TAXDATA file.

(3) Primary Key for the ADJMENTS file: The combination of the following fields must be unique within this file:

(A) Parcel Number or Property Number. Each Parcel Number or Property Number value in the ADJMENTS table must match a valid Parcel Number or Property Number in the TAXDATA file.

(B) Adjustment Instance Number. The Adjustment Instance Number must be unique to a Parcel Number or Property Number within this file. No duplicate Adjustment Instance Numbers are allowed for a given Parcel Number or Property Number.

(4) Foreign Key to the TAXDATA file:

(A) Parcel Number or Property Number. Each Parcel Number or Property Number value in the ADJMENTS table must match a valid Parcel Number or Property Number in the TAXDATA file.

(5) Foreign Key to the PARCEL file:

(A) Parcel Number. Each Parcel Number value in the ADJMENTS table must match a valid Parcel Number in the PARCEL file.

(6) Foreign Key to the PERSPROP file:

(A) Property Number. Each Property Number value in the ADJMENTS table must match a valid Property Number in the PERSPROP file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number or Property Number	1	25	25	A	ID must match TAXDATA Parcel Number or Property Number field. May be a single TAXDATA record to many ADJMENTS records relationship.
Adjustment Instance Number	26	28	3	N	Numeric value used to distinguish among multiple adjustment records for the same parcel. Note: the combination of Parcel Number or Property Number and the Adjustment Instance Number identifies a unique record within the county's ADJMENTS file.
Adjustment Type Code	29	29	1	A	Single code designating adjustment type. See code list 65.
Adjustment Code	30	31	2	N	Adjustment code assigned to record. Numeric value used to distinguish among multiple adjustment records for the same property. Note: the combination of Parcel Number or Property Number, Adjustment Instance Number, and Adjustment Code identifies a unique record within the county's ADJMENTS file. Refer to code list 37.
Amount	32	45	14	N	Amount of adjustment. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Starting Year	46	49	4	A	The year the adjustment started applied to abatements.
Number of Years	50	51	2	N	The number of years the adjustment is applicable as applied to abatements.

(d) TRAILER RECORD (the last record in each file):

(1) The TRAILER RECORD must be placed as the last record in each real and personal tax data file including the TAXDATA, and ADJMENTS files.
(2) The format of the TRAILER RECORD must be consistent with the data format below.

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of TRAILER.
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

(Department of Local Government Finance; 50 IAC 26-20-8)

Rule 21. Property Tax Input-Output File Format Requirements

50 IAC 26-21-1 Purpose of rule
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. The purpose of this rule is to prescribe standardized data file formats for the import and export of tax rate data between state and local government. *(Department of Local Government Finance; 50 IAC 26-21-1)*

50 IAC 26-21-2 Instructions
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5; IC 36-2-9-20
Affected: IC 6-1.1-31.5

Sec. 2. (a) Data format instructions:
(1) Each file must have a header record and a trailer record in the exact specified format with designated "FILENAME" and the word "TRAILER" in uppercase.
(2) All fields are fixed length.
(3) Left justify all alphanumeric fields.
(4) All numeric fields must have leading zeros if field value does not utilize all available spaces.
(5) Assume no decimal precision for all numeric fields without format clarification.
(6) All decimal precision is implied. For example, for format 3.2, send 12345. It will be read as "123.45".
(7) Yes/No fields must have "Y" or "N".
(8) All date fields must be in mm/dd/yyyy format, and entries must contain a valid date.
(9) All fields that reference a code list should contain a value from the lists provided in the Property Tax Management System Code List Manual. This document is available on the department's website located at www.in.gov/dlgf/
(10) Place a negative sign "-" at the far left of the field for all negative numbers.
(11) Note all format requirements specified at the field level.
(12) When capturing data as designated by a code list, the item must adhere to the designated code list. If a county needs a code list to be modified, they must notify the department and the legislative services agency for consideration.
(13) Phone number extensions may be replaced with spaces if no extension exists. Format required is ###-###-#### ##### (e.g., 317-555-5555 44444)
(14) Postal code format is expected to be xxxxx-xxxx. However, the space allocated should accommodate international postal codes. If no + 4 for the postal code is available fill with 0000.

(b) Submission instructions:
(1) The submission must include data for the entire county. Each file must include all data for all townships.
(2) Data must be submitted on CD-ROM, by e-mail, or other designated depository as specified by the department and the legislative services agency at a later date.
(3) Send the CD-ROM to:
(A) Department of Local Government Finance, 100 N. Senate Ave., N-1058(B), Indianapolis, IN 46204
(B) E-mail the dataset to data@dlgf.in.gov
(4) The state will validate that your data submission meets the defined file structure format. In the event that your data submission does not meet the required standards, you will be notified of noncompliance issues and asked to resubmit your data.
(Department of Local Government Finance; 50 IAC 26-21-2)

50 IAC 26-21-3 Code lists for required data

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. The Property Tax Management System Code List Manual contains the complete list of codes required for data collection and submission. Data submissions must contain valid codes for specified fields based on this manual. The lists required for data submission include:

(a) Code List 57 – Taxing Unit Type Codes;

or other code lists as determined by the department and the legislative services agency, and provided in the Property Tax Management System Code List Manual. This document is available on the department's website located at www.in.gov/dlgf/ *(Department of Local Government Finance; 50 IAC 26-21-3)*

50 IAC 26-21-4 Budget order

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 4. (a) HEADER RECORD (the first record in each file):

(1) The HEADER RECORD must be placed as the first record in each CERTDRATES and ALLCERRATE file.

(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
FileName	1	10	10	A	Name of data file (e.g., CERTDRATES or ALLCERRATE).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of 2010A. This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 219-555-5555 44444).
File Create Date	96	105	10	D	Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).
File Create Time	106	109	4	A	Time the file was created – format required is #### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year specific to the data submission – format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission – format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).

Software Vendor Contact Name	**238**	**287**	**50**	**A**	**Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).**
Software Vendor Phone Number	**288**	**305**	**18**	**A**	**Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 317-555-5555 44444).**
Software Vendor Contact E-mail	**306**	**353**	**48**	**A**	**E-mail of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).**
Transmission Description	**354**	**453**	**100**	**A**	**Description of transmission. Comment field, free text.**

(b) TAX RATES (appears once per unit's fund/district combination) - Filename = CERTDRATES:
(1) The CERTDRATES file contains all of the certified tax rates assigned to each taxing district and unit within a county.
(2) The CERTDRATES file must be submitted by the department to the county auditor.
(3) Primary Key for the CERTDRATES file: The combination of the following fields must be unique within this file:

(A) County Number. A unique number for each county as provided in code list 59.
(B) State-Assigned District Number. The State Assigned District Number as provided in code list 60.
(C) Taxing Unit Type Code. The Taxing Unit Type Code as provided in code list 57.
(D) Taxing Unit Code. The Taxing Unit Code as provided in county budget order.
(E) Fund Code. The Fund Code as provided on the county budget order issued by DLGF.

Column	Start	End	Length	Type	Comments/Format
County Number	**1**	**2**	**2**	**A**	**State designated county ID (e.g., 23). See code list 59.**
Taxing Unit Type Code	**3**	**3**	**1**	**A**	**1 digit Unit Type Code See Code List 57.**
Taxing Unit Code	**4**	**7**	**4**	**A**	**4 digit Taxing Unit Code as provided in county budget order.**
Fund Code	**8**	**11**	**4**	**A**	**4 digit Fund Code as provided in county budget order.**
State-Assigned Tax District Number	**12**	**14**	**3**	**A**	**Must be 3 digits as provided in code list 60 (e.g., 026).**
Tax Rate	**15**	**20**	**6**	**N**	**Format 2.4 (e.g., 010015; Implied 01.0015)**

(c) ALL TAX & CREDIT RATES (appears once per district) - Filename = ALLCERRATE:
(1) The ALLCERRATE file contains all of the certified tax and credit rates assigned to each taxing district within a county.
(2) The ALLCERRATE file must be submitted by the county auditor to the department.
(3) Primary Key for the ALLCERRATE file: The combination of the following fields must be unique within this file:

(A) County Number. A unique number for each county as provided in code list 59.
(B) State-Assigned District Number. The State Assigned District Number as provided in code list 60.
(C) Rate Type Code. The credit type code as provided in code list 37. District tax rates are type code "99".

Column	Start	End	Length	Type	Comments/Format
County Number	**1**	**2**	**2**	**A**	**State designated county ID (e.g., 23). See code list 59.**
State-Assigned Tax District Number	**3**	**5**	**3**	**A**	**Must be 3 digits as provided in code list 60 (e.g., 026).**

Total Tax or Credit Rate	**6**	**11**	**6**	**N**	**Format 2.4 (e.g., 010015; Implied 01.0015)**
Rate Type Code	**12**	**13**	**2**	**N**	**Identify type of rate such as gross tax rate, state homestead credit, or COIT homestead credit, etc. See code list 37 for applicable credit types. Use "99" for gross tax rate.**

(d) TRAILER RECORD (the last record in each file):
(1) The TRAILER RECORD must be placed as the last record in each CERTDRATES and ALLCERRATE file.
(2) The format of the TRAILER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Record Id	**1**	**10**	**10**	**A**	**Constant value of "TRAILER"**
Total Record Count	**11**	**30**	**20**	**N**	**Total Number of Records excluding Header and Trailer**

(Department of Local Government Finance; 50 IAC 26-21-4)

50 IAC 26-21-5 State-assessed utility assessments
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 5. (a) HEADER RECORD (the first record in each file):
(1) The HEADER RECORD must be placed as the first record in each UTILITYAV file.
(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
FileName	**1**	**18**	**18**	**A**	**Filename (e.g. "FILENAME: UTILITYAV")**
County Number	**19**	**35**	**17**	**A**	**2 digit County Number (e.g. "County Number: 09")**
County Description	**36**	**75**	**40**	**A**	**County Name (e.g. "County Description: CASS COUNTY")**
File Format ID	**76**	**96**	**21**	**A**	**"File Format ID: 2010A"**
File Create Date	**97**	**126**	**30**	**A**	**mm/dd/yyyy format (e.g. File Create Date: 03/03/2005")**
File Create Time	**127**	**148**	**22**	**A**	**e.g. "File Create Time: 1400"**
Pay Year	**149**	**162**	**14**	**A**	**e.g. "Pay Year: 2006"**
Transmission Description	**163**	**262**	**100**	**A**	**e.g. "Transmission Description: Preliminary Data Submission - Test"**

(b) STATE UTILITY ASSESSMENTS (appears once per Taxpayer/district combination) - Filename = UTILITYAV

Column	Start	End	Length	Type	Comments/Format
Property Identified	**1**	**25**	**25**	**A**	**Unique identifier for the utility assessment in question**
Tax Payer Name	**26**	**65**	**40**	**A**	**Company/Organization Name**
Contact Name	**66**	**105**	**40**	**A**	
Address	**106**	**180**	**75**	**A**	
City	**181**	**210**	**30**	**A**	
State	**211**	**212**	**2**	**A**	

Column	Start	End	Length	Type	Comments/Format
Zip Code	213	222	10	A	Format XXXXX-XXXX
DLGF Taxing District	223	227	5	A	Must be 5 digits (e.g.: 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order
Uncontested DLGF Distributable	228	239	12	N	
Contested DLGF Distributable	240	251	12	N	

(cd) TRAILER RECORD (the last record in each file)

Column	Start	End	Length	Type	Comments/Format
Record Id	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total Number of Records excluding Header & Trailer

(Department of Local Government Finance;50 IAC 26-21-5)

50 IAC 26-21-6 State-assessed railcar assessments
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 6. (a) HEADER RECORD (the first record in each file):
(1) The HEADER RECORD must be placed as the first record in each RAILAV file.
(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
FileName	1	18	18	A	Filename (e.g. "FILENAME: RAILAV")
County Number	19	35	17	A	2 digit County Number (e.g. "County Number: 09")
County Description	36	75	40	A	County Name (e.g. "County Description: CASS COUNTY")
File Format ID	76	96	21	A	"File Format ID: 2010A"
File Create Date	97	126	30	A	mm/dd/yyyy format (e.g. File Create Date: 03/03/2005")
File Create Time	127	148	22	A	e.g. "File Create Time: 1400"
Pay Year	149	162	14	A	e.g. "Pay Year: 2006"
Transmission Description	163	262	100	A	e.g. "Transmission Description: Preliminary Data Submission - Test"

(b) STATE RAILROAD ASSESSMENTS (appears once per Taxpayer/district combination) - Filename = RAILAV

Column	Start	End	Length	Type	Comments/Format
Property Identifier	1	25	25	A	Unique identifier for the rail assessment

Column	Start	End	Length	Type	Comments/Format
Tax Payer Name	26	65	40	A	Company/Organization Name
Contact Name	66	105	40	A	
Address	106	180	75	A	
City	181	210	30	A	
State	211	212	2	A	
Zip Code	213	223	11	A	Format XXXXX-XXXX
Line Description	224	273	50	A	
DLGF Taxing District	274	278	5	A	Must be 5 digits (e.g.: 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order
Track Value	279	290	12	N	
Personal Property AV	291	302	12	N	
Improvements	303	314	12	N	
Contested DLGF Distributable	315	326	12	N	

(c) TRAILER RECORD (the last record in each file)

Column	Start	End	Length	Type	Comments/Format
Record Id	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total Number of Records excluding Header & Trailer

(Department of Local Government Finance; 50 IAC 26-21-6)

Rule 22. Property Tax File Format Requirements for 2010-pay-2011 data and earlier

50 IAC 26-22-1 Purpose of rule
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. The purpose of this rule is to prescribe standardized property tax data file formats to enable local government to be able to collect, analyze, store, and share property tax data with the state and to facilitate integration required between all components of a property tax management system. The prescribed file formats must be able to be generated by local officials at any time without vendor intervention or cost to the county. The formats under this rule apply to 2010-pay-2011 and prior years. *(Department of Local Government Finance; 50 IAC 26-22-1)*

50 IAC 26-22-2 Instructions
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. (a) Data format instructions:
(1) Each file must have a header record and a trailer record in the exact specified format with designated "FILENAME" and the word "TRAILER" in uppercase.
(2) All fields are fixed length.
(3) Left justify all alphanumeric fields.
(4) All numeric fields must have leading zeros if field value does not utilize all available spaces.
(5) Assume no decimal precision for all numeric fields without format clarification.

(6) All decimal precision is implied. For example, for format 3.2, send 12345. It will be read as "123.45".
(7) Yes/No fields must have "Y" or "N".
(8) All date fields must be in mm/dd/yyyy format, and entries must contain a valid date.
(9) All fields that reference a code list should contain a value from the lists provided in the Property Tax Management System Code List Manual. This document is available on the department's website located at www.in.gov/dlgf/
(10) Place a negative sign "-" at the far left of the field for all negative numbers.
(11) Note all format requirements specified at the field level.
(12) When capturing data as designated by a code list, the item must adhere to the designated code list. If a county needs a code list to be modified they must notify the department and the legislative services agency for consideration.
(13) Phone number extensions may be replaced with spaces if no extension exists. Format required is ###-###-#### ##### (e.g., 317-555-5555 44444)
(14) Postal code format is expected to be xxxxx-xxxx. However, the space allocated should accommodate international postal codes. If no + 4 for the postal code is available, fill with 0000.

(b) Submission instructions:
(1) The submission must include data for the entire county. Each file must include all data for all townships.
(2) Data must be submitted on CD-ROM, by e-mail, or other designated depository as specified by the department and the legislative services agency at a later date.
(3) Send CD-ROM to:
(A) Legislative Services Agency, Office of Fiscal and Management Analysis, 200 W. Washington St., Suite 301, Indianapolis, IN 46204 Attention: Diane Powers; or
(B) e-mail the dataset to dpowers@iga.in.gov.
(4) The state will validate that your data submission meets the defined file structure format. In the event that your data submission does not meet the required standards, you will be notified of noncompliance issues and asked to resubmit your data.
(Department of Local Government Finance; 50 IAC 26-22-2)

50 IAC 26-22-3 Code lists for required data
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. The Property Tax Management System Code List Manual contains the complete list of codes required for data collection and submission. Data submissions must contain valid codes for specified fields based on this manual. The lists required for data submission include:
(1) Code List 1 – Property Class Codes;
(2) Code List 2 – Street Codes;
(3) Code List 3 – Neighborhood Codes;
(4) Code List 4 – Data Codes;
(5) Code List 5 – Reason for Change Codes;
(6) Code List 6 – Land Type Codes;
(7) Code List 7 – Influence Factor Codes;
(8) Code List 8 – Occupancy Codes;
(9) Code List 9 – Story Configuration Codes;
(10) Code List 10 – Attic Codes;
(11) Code List 11 –- Basement Codes;
(12) Code List 12 – Crawl Space Codes;
(13) Code List 13 – Roofing Codes;
(14) Code List 15 – Heating Codes;
(15) Code List 17 – Quality Grade and Design Factor Codes;
(16) Code List 18 – Construction Type Codes;
(17) Code List 21A – Summary of Improvements (Residential and Agricultural Use Codes);
(18) Code List 21B – Summary of Improvements (Commercial Industrial Use Codes);
(19) Code List 22 – Condition Codes;
(20) Code List 23 – Neighborhood Improvement Code;

(21) Code List 29 – Wall Type Codes;
(22) Code List 30 – Frame Type Codes;
(23) Code List 31 – Pricing Key Codes;
(24) Code List 32 – Commercial/Industrial Improvement Use Type Codes;
(25) Code List 33 – Hotel/Motel Configuration Codes;
(26) Code List 37 – Adjustment Codes (Deductions, Exemptions, and Credits);
(27) Code List 38 – Taxpayer Type Codes;
(28) Code List 45 – Grounds for Appeal Codes;
(29) Code List 53 – Exempt Transaction Codes;
(30) Code List 56 – Deed Type Codes;
(31) Code List 57 – Taxing Unit Type Codes;
(32) Code List 59 – County Name and Numeric Codes;
(33) Code List 60 – State Assigned Taxing District Name and Numeric Codes;
(34) Code List 61 – State Assigned Township Name and Numeric Codes;
(35) Code List 62 – Country Name and 3-digit Alpha Codes;
(36) Code List 63 – Return Type Codes;
(37) Code List 64 – Property Type Codes;
(38) Code List 65 – Adjustment Type Codes;
(39) Code List 66 – Waterfront Property Type Codes;
(40) Code List 70 – Personal Property Number Type Codes;
(41) Code List 71 – Sales Disclosure Contact Person Codes;

or other code lists as determined by the department and the legislative services agency, and provided in the Property Tax Management System Code List Manual. This document is available on the department's website located at www.in.gov/dlgf/ *(Department of Local Government Finance; 50 IAC 26-22-3)*

50 IAC 26-22-4 Real property assessment data
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5; IC 6-1.1-11-9

Sec. 4. (a) HEADER RECORD (the first record in each file):

Column	Start	End	Length	Type	Comments/Format
Filename	1	18	18	A	Filename (e.g. "Filename: PARCEL", or "Filename: IMPROVE")
County Number	19	35	17	A	Constant value (e.g. "County Number: 23")
County Description	36	75	40	A	Constant value (e.g. "County Description: LAKE COUNTY ")
Location Cost Multiplier	76	84	9	A	Constant value (e.g. "LCM: 1.01")
File Format ID	85	105	21	A	Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data.
County Contact Name	106	145	40	A	Constant value (e.g. "County Contact Name: Robert Smith ")
County Contact Phone	146	185	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555 ")
File create date	186	215	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")

Column	Start	End	Length	Type	Comments/Format
File create time	216	237	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	238	258	21	A	Constant value (e.g. "Assessment Year: 2002)
Pay Year	259	272	14	A	Constant value (e.g. "Pay Year: 2003")
Software Vendor Name	273	312	40	A	Constant value (e.g. "Software Vendor Name: ABC Vendor")
Software Package Name and Version	313	372	60	A	Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5)
Software Vendor Phone Number	373	420	48	A	Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ")
Software Vendor Email	421	468	48	A	Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com ")
Transmission Description	469	568	100	A	Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test ")

(b) REAL PROPERTY PARCEL DATA FILE (one record per parcel) - Filename = PARCEL

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
GIS Parcel Number	26	50	25	A	
State Township Number	51	54	4	A	
District Number	55	57	3	A	
State-Assigned District Number	58	60	3	A	
Section and Plat	61	68	8	A	
Routing Number	69	93	25	A	
Property Address	94	133	40	A	
Property Address City	134	163	30	A	
Property Address Zip Code	164	173	10	A	Format xxxxx-xxxx
Property Class Code	174	176	3	A	Refer to Code List 1
Legal Description	177	676	500	A	
Neighborhood Identifier	677	688	12	A	
Neighborhood Factor	689	693	5	N	Format 3.2, e.g.: 08950; Implied: 089.50
Owner Name	694	773	80	A	
Owner Street Address or PO Box	774	813	40	A	
Owner Address City	814	843	30	A	

Column	Start	End	Length	Type	Comments/Format
Owner Address State	844	845	2	A	
Owner Address Zip Code	846	855	10	A	Format xxxxx-xxxx
Date Transferred to Current Owner	856	865	10	A	
Level (Y/N)	866	866	1	A	
High (Y/N)	867	867	1	A	
Low (Y/N)	868	868	1	A	
Rolling (Y/N)	869	869	1	A	
Swampy (Y/N)	870	870	1	A	
Water (Y/N)	871	871	1	A	
Sewer (Y/N)	872	872	1	A	
Gas (Y/N)	873	873	1	A	
Electricity (Y/N)	874	874	1	A	
Street or Road Code	875	875	1	A	Refer to Code List 2
Sidewalk (Y/N)	876	876	1	A	
Alley (Y/N)	877	877	1	A	
Neighborhood Type	878	878	1	A	Refer to Code List 3
Waterfront Property Type	879	881	3	A	
Zoning	882	886	5	A	
Flood Hazard (Y/N)	887	887	1	A	
Current AV - Total Land	888	899	12	N	
Current AV - Total Improvements	900	911	12	N	
AV - Total Land and Improvements	912	923	12	N	
AV - Commercial Land	924	935	12	N	Should break AV up by Land Type Code. For Commercial/Industrial Land, refer to Code List 6
AV - Commercial Improvements	936	947	12	N	Should break AV up by Improvement Type Code. For Commercial/Industrial Improvements, refer to Code List 21B and 32
AV - Commercial Land and Improvements	948	959	12	N	Field should contain the sum of Commercial Land and Commercial Improvements broken out by Improvement Type Code and Land Type Code
AV - Residential Land and Lots	960	971	12	N	
AV - Residential Improvements	972	983	12	N	
AV - Residential Land and Improvements	984	995	12	N	
AV - Non-residential Land	996	1007	12	N	
AV - Non-residential Improvements	1008	1019	12	N	

Column	Start	End	Length	Type	Comments/Format
AV - Non-residential Land and Improvements	1020	1031	12	N	
AV - Dwelling	1032	1043	12	N	If multiple dwellings exist, field should contain the total value of all dwellings on the parcel.
AV - Farmland	1044	1055	12	N	
AV - Classified Land	1056	1067	12	N	
AV - Homesite(s)	1068	1079	12	N	
Legally Deeded Acreage	1080	1088	9	N	Format 5.4 e.g.: 200001000; Implied: 20000.1000
Average AV/Acre	1089	1102	14	N	
Appraisal Date	1103	1112	10	A	Format mm/dd/yyyy
Reason for Change Code	1113	1114	2	A	Refer to Code List 5.
Prior AV - Total Land	1115	1126	12	N	This field should contain the assessed value at last tax lien date. The value prior to it being reassessed.
Prior AV - Total Improvements	1127	1138	12	N	This field should contain the assessed value at last tax lien date. The value prior to it being reassessed.
Adjustment Factor Applied	1139	1143	5	N	Format 3.2 e.g.: 00125; Implied: 001.25 Field should contain a “bottom line” adjustment factor in the event of equalization if applicable.

(c) LAND FILE (0, 1, or many records per parcel) - Filename = LAND

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Land/Lot Type Code	26	27	2	A	Refer to Code List 6
Actual Frontage	28	35	8	N	Format 7.1 e.g.: 00070005; Implied: 0007000.5
Effective Frontage	36	43	8	N	Format 7.1 e.g.: 00070005; Implied: 0007000.5
Effective Depth	44	51	8	N	Format 7.1 e.g.: 00070005; Implied: 007000.5
Base Rate	52	61	10	N	Format 8.2 (e.g.: 00010500.50)
Appraised Value	62	73	12	N	Field should contain the final AV of the land record after influence factors have been applied.

Column	Start	End	Length	Type	Comments/Format
Acreage	74	83	10	N	Format 6.4 (e.g.: 12300.5555)
Square Feet	84	93	10	N	Format 8.2 (e.g.: 00010500.50)
Soil ID	94	98	5	A	
Soil Productivity Factor	99	102	4	N	Format 2.2 e.g.: 0155; Implied: 01.55
Influence Factor Code 1	103	103	1	A	Refer to Code List 7
Influence Factor 1	104	107	4	N	Format +/- (e.g. -050 or 0025)
Influence Factor Code 2	108	108	1	A	Refer to Code List 7
Influence Factor 2	109	112	4	N	Format +/- (e.g. -050 or 0025)
Influence Factor Code 3	113	113	1	A	Refer to Code List 7
Influence Factor 3	114	117	4	N	Format +/- (e.g. -050 or 0025)
Depth Factor	118	120	3	N	Format 1.2 e.g.: 100; Implied: 1.00
Acreage Factor	121	123	3	N	Format 1.2 e.g.: 100; Implied: 1.00

(d) IMPROVEMENT FILE (0, 1, or many records per parcel) - Filename = IMPROVE

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Dwelling or Building Number (if applicable)	26	41	16	A	
Identification Number	42	44	3	A	
Improvement Type Code	45	52	8	A	Refer to Code List 21A for residential and 21B and 32 for commercial.
Story Height or Height	53	57	5	N	Format 3.2 e.g.: 00750; Implied: 007.50
Construction Type Code	58	60	3	A	Refer to Code List 18
Year Constructed	61	64	4	A	
Year Remodeled	65	68	4	A	
Effective Construction Year	69	72	4	A	
Grade	73	77	5	A	Refer to Code List 17
Condition Code	78	79	2	A	Refer to Code List 22
Neighborhood Code	80	81	2	A	Refer to Code List 23. Note, this is related to the “desirability rating”.
Improvement Size	82	89	8	N	If the improvement is a dwelling or a commercial building, leave blank. The size is already indicated or able to be derived at the dwelling/building level.
Replacement Cost	90	101	12	N	

Column	Start	End	Length	Type	Comments/Format
Appraised Value	102	113	12	N	Field should contain the final AV of the improvement following all adjustments.
Physical Depreciation %	114	116	3	N	Format (e.g.: 100 or 055)
Obsolescence Depreciation %	117	119	3	N	Format (e.g.: 100 or 055)
Percent Complete	120	122	3	N	Format (e.g.: 100 or 055)

(e) DWELLING FILE (0 or 1 record per improvement) - Filename = DWELLING

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Dwelling Number	26	41	16	A	Same value as entered in the respective improvement record.
Occupancy Code	42	42	1	A	Refer to Code List 8
Story Configuration Code	43	43	1	A	Refer to Code List 9
Story Height	44	48	5	A	
Predominant Roofing Material Code	49	49	1	A	Refer to Code List 13
Heating System Code	50	50	1	A	Refer to Code List 15
Central Air Conditioning (Y/N)	51	51	1	A	
Number of Finished Rooms	52	53	2	N	
Attic Code	54	54	1	A	Refer to Code List 10
Attic Base Area	55	59	5	N	
Attic Finished Living Area	60	64	5	N	
Basement Code	65	65	1	A	Refer to Code List 11
Basement Base Area	66	70	5	N	
Basement Finished Living Area	71	75	5	N	
Crawl Space Code	76	76	1	A	Refer to Code List 12
Crawl Space Base Area	77	81	5	N	
Floor(s) Total Base Area	82	86	5	N	
Floor(s) Total Finished Living Area	87	91	5	N	
Total Base Value	92	101	10	N	
Row Type Adjustment	102	106	5	N	
Unfinished Interior Value Adjustment	107	112	6	N	
Extra Living Units Value Adjustment	113	122	10	N	
Rec Room Value Adjustment	123	132	10	N	
Loft Value Adjustment	133	142	10	N	
Fireplace Value adjustment	143	152	10	N	
No Heating Value Adjustment	153	158	6	N	
Air Conditioning Value Adjustment	159	168	10	N	
No Electrical Value Adjustment	169	178	10	N	
Plumbing Value Adjustment	179	188	10	N	

Column	Start	End	Length	Type	Comments/Format
Garage value Adjustment	189	198	10	N	
Exterior Features Value Adjustment	199	208	10	N	
Total Bedrooms	209	210	2	N	
Number of Family Rooms	211	211	1	N	
Number of Dining Rooms	212	212	1	N	
Number of Full Baths	213	214	2	N	
Number of Half Baths	215	216	2	N	
Total Plumbing Fixtures	217	218	2	N	If no plumbing, indicate 00
Number of Masonry Fireplace Stacks	219	220	2	N	
Number of Masonry Fireplace Openings	221	222	2	N	
Number of Steel Fireplace Stacks	223	224	2	N	
Number of Steel Fireplace Openings	225	226	2	N	
Integral Garage (Y/N)	227	227	1	A	
Attached Garage (Y/N)	228	228	1	A	
Attached Carport (Y/N)	229	229	1	A	
Basement Garage (Y/N)	230	230	1	A	
Garage Capacity (# Cars)	231	232	2	N	
Garage Sq. ft.	233	237	5	N	

(f) COMMERCIAL/INDUSTRIAL BUILDING FILE (0 or 1 record per improvement) - Filename = BUILDING

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Building Number	26	41	16	A	Same value as entered in the respective improvement record.
Pricing Key, Predominant Use	42	46	5	A	Refer to Code List 31 (e.g. GCM47)
Number of Floors	47	48	2	N	
Total Square Foot Area	49	57	9	N	
Total Base Value	58	69	12	N	
Plumbing Fixtures Value	70	83	14	N	
Special Features Value	84	97	14	N	
Exterior Features Value	98	111	14	N	

(g) BUILDING DETAIL FILE (1 or many records per building) - Filename = BLDDETL

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Building Number	26	41	16	A	
Floor Number	42	44	3	N	

Column	Start	End	Length	Type	Comments/Format
Section Letter or Number	45	47	3	A	
Pricing Key	48	52	5	A	Refer to Code List 31 (e.g. GCM47)
Use Code	53	60	8	A	Refer to Code List 32
Square Foot Area	61	66	6	N	
Square Foot Rate	67	71	5	N	Format 3.2 e.g.: 02514; Implied 025.14
Framing Type	72	72	1	N	Refer to Code List 30
Wall Type	73	73	1	N	Refer to Code List 29
Wall Height	74	75	2	N	
Heating/AC Value Adjustment	76	79	4	N	Format 2.2 e.g.: 1050; Implied: 10.50 Value adjustment per sq. ft.
Sprinkler Value Adjustment	80	83	4	N	Format 2.2 e.g.: 1050; Implied: 10.50 Value adjustment per sq. ft.
Average Depth for Strip Retail	84	89	6	A	
Individually Owned (Y/N) (Apartments or Condos)	90	90	1	A	
Unit Size of Individually Owned Unit (Apt or Condo)	91	96	6	N	
Configuration Code (Motels or Hotels)	97	99	3	A	Refer to Code List 33
Number of Units (Apartments, Condos, Motels, or Hotels)	100	102	3	N	
Average Unit Size (Sq. ft. for Apt, Condos, Motels, Hotels)	103	108	6	N	

(h) APPEALS TRACKING FILE (0, 1, or many records per parcel) - Filename = APPEAL

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Reason for Change (Appeal Form Number)	26	28	3	A	
Grounds for Appeal Code	29	48	20	A	Refer to Code List 45
Prior Value	49	60	12	N	
New Value	61	72	12	N	
Date of Adjustment	73	82	10	A	Format mm/dd/yyyy
Petitioner’s Name	83	162	80	A	
Petitioner’s Address or PO Box	163	202	40	A	
Petitioner’s Address City	203	232	30	A	
Petitioner’s Address State	233	234	2	A	
Petitioner’s Zip Code	235	244	10	A	Format xxxxx-xxxx
Date Appeal was Filed	245	254	10	A	Format mm/dd/yyyy

Column	Start	End	Length	Type	Comments/Format
Date the Board of Review Mailed the Determination to the Taxpayer	255	264	10	A	Format mm/dd/yyyy

(i) TRAILER RECORD (the last record in each file)

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of "TRAILER "
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

(Department of Local Government Finance; 50 IAC 26-22-4)

50 IAC 26-22-5 Personal property data
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-4-25; IC 6-1.1-31.5

Sec. 5. (a) HEADER RECORD (appears once per file):

Column	Start	End	Length	Type	Comments/Format
Filename	1	18	18	A	Filename (e.g. "Filename: PERSPROP", or "Filename: POOLDATA")
County Number	19	35	17	A	Constant value (e.g. "County Number: 23")
County Description	36	75	40	A	Constant value (e.g. "County Description: LAKE COUNTY ")
File Format ID	76	96	21	A	Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data.
County Contact Name	97	136	40	A	Constant value (e.g. "County Contact Name: Robert Smith ")
County Contact Phone	137	176	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555 ")
File create date	177	206	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")
File create time	207	228	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	229	249	21	A	Constant value (e.g. "Assessment Year: 2002)
Pay Year	250	263	14	A	Constant value (e.g. "Pay Year: 2003")
Software Vendor Name	264	303	40	A	Constant value (e.g. "Software Vendor Name: ABC Vendor")

Column	Start	End	Length	Type	Comments/Format
Software Package Name and Version	304	363	60	A	Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5)
Software Vendor Phone Number	364	411	48	A	Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ")
Software Vendor Email	412	459	48	A	Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com ")
Transmission Description	460	559	100	A	Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test ")

(b) PERSONAL PROPERTY FILE - (appears 0 times or once per taxpayer - Filename = PERSPROP

Column	Start	End	Length	Type	Comments/Format
Tax Identification Number	1	25	25	A	Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Federal Tax Number	26	37	12	A	Counties should enter the Federal ID number (or Social Security number when appropriate) in the "Federal Tax Number" field of the PERSPROP file.
Taxpayer Type Code	38	50	13	A	Refer to Code List 38
Taxpayer Name	51	130	80	A	
Taxpayer Street Address	131	170	40	A	
City	171	200	30	A	
State	201	217	17	A	
Zip Code	218	227	10	A	Format xxxxx-xxxx
AV - Vehicles	228	237	10	N	
AV - Boats and Boat Equipment	238	247	10	N	
AV - Farm Implements and Equipment	248	257	10	N	
AV - Livestock, Poultry, and Fur-Bearing Animals	258	267	10	N	
AV - Grain, Seeds, and Forage Crops	268	277	10	N	

Column	Start	End	Length	Type	Comments/Format
AV - Inventories from Form 103, Schedule B	278	287	10	N	
AV - Business Depreciable Personal Property	288	297	10	N	
AV - Inventories of Public Utility Companies	298	307	10	N	
AV - Fixed Depreciable Personal Property of Public Utility Companies	308	317	10	N	
Principal Business Activity Code	318	323	6	A	This field should contain North American Industry Classification System (NAICS) codes.

(c) POOL DATA FILE - (appears 0, 1, or many times per taxpayer) - Filename = POOLDATA

Column	Start	End	Length	Type	Comments/Format
Tax Identification Number	1	25	25	N	Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Pool Number	26	26	1	N	
Acquisition Start Date	27	36	10	A	Format mm/dd/yyyy
Acquisition End Date	37	46	10	A	Format mm/dd/yyyy
Adjusted Cost	47	58	12	N	
Total Cost (or Base Year Value)	59	70	12	N	

(d) APPEALS TRACKING FILE (0, 1, or many records per taxpayer) - Filename = APPEALPP

Column	Start	End	Length	Type	Comments/Format
Tax Identification Number	1	25	25		Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Reason for Change (Appeal Form Number)	26	28	3	A	
Grounds for Appeal Code	29	48	20	A	Refer to Code List 45

Column	Start	End	Length	Type	Comments/Format
Prior Value	49	60	12	N	
New Value	61	72	12	N	
Date of Adjustment	73	82	10	A	
Petitioner's Name	83	162	80	A	
Petitioner's Address or PO Box	163	202	40	A	
Petitioner's Address City	203	232	30	A	
Petitioner's Address State	233	234	2	A	
Petitioner's Zip Code	235	244	10	A	Format mm/dd/yyyy
Date Appeal was Filed	245	254	10	A	Format mm/dd/yyyy
Date the Board of Review Mailed the Determination to the Taxpayer	255	264	10	A	Format mm/dd/yyyy

(e) TRAILER RECORD (appears once per file)

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of "TRAILER "
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

(Department of Local Government Finance; 50 IAC 26-22-5)

50 IAC 26-22-6 Annually assessed mobile homes
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 6. (a) HEADER RECORD (appears once per file):

Column	Start	End	Length	Type	Comments/Format
Filename	1	18	18	A	Filename (e.g. "Filename: MOBILE", or "Filename: APPEALMH")
County Number	19	35	17	A	Constant value (e.g. "County Number: 23")
County Description	36	75	40	A	Constant value (e.g. "County Description: LAKE COUNTY ")
File Format ID	76	96	21	A	Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data.
County Contact Name	97	136	40	A	Constant value (e.g. "County Contact Name: Robert Smith ")
County Contact Phone	137	176	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555 ")
File create date	177	206	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")

Column	Start	End	Length	Type	Comments/Format
File create time	207	228	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	229	249	21	A	Constant value (e.g. "Assessment Year: 2002)
Pay Year	250	263	14	A	Constant value (e.g. "Pay Year: 2003")
Software Vendor Name	264	303	40	A	Constant value (e.g. "Software Vendor Name: ABC Vendor")
Software Package Name and Version	304	363	60	A	Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5)
Software Vendor Phone Number	364	411	48	A	Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ")
Software Vendor Email	412	459	48	A	Constant value (e.g. "Software Vendor Email:
Transmission Description	460	559	100	A	Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test ")

(b) PERSONAL PROPERTY - ANNUALLY ASSESSED MOBILE HOMES FILE (0, 1, or many records per taxpayer) - Filename = MOBILE

Column	Start	End	Length	Type	Comments/Format
Tax Identification Number	1	25	25	A	Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Township Number	26	29	4	A	State Standard Township Number
District Number	30	32	3	A	State Standard District Number
Owner Name	33	72	40	A	
Property Address Street	73	112	40	A	
Property Address City	113	142	30	A	
Property Address Zip Code	143	152	10	A	
Annually Assessed Mobile Home Year	153	156	4	N	
Annually Assessed Mobile Home Make	157	181	25	A	
Annually Assessed Mobile Home Size	182	186	5	A	This field should contain the area of the mobile in sq. ft.

Column	Start	End	Length	Type	Comments/Format
AV - Annually Assessed Mobile Home	187	192	6	N	This field should include the Assessed Value of the mobile home and all of its appurtenances
Annually Assessed Mobile Home Park Name	193	232	40	A	

(c) APPEALS TRACKING FILE (0, 1, or many records per taxpayer) - Filename = APPEALMH

Column	Start	End	Length	Type	Comments/Format
Tax Identification Number	1	25	25		Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Reason for Change (Appeal Form Number)	26	28	3	A	
Grounds for Appeal Code	29	48	20	A	Refer to Code List 45
Prior Value	49	60	12	N	
New Value	61	72	12	N	
Date of Adjustment	73	82	10	A	
Petitioner's Name	83	162	80	A	
Petitioner's Address or PO Box	163	202	40	A	
Petitioner's Address City	203	232	30	A	
Petitioner's Address State	233	234	2	A	
Petitioner's Zip Code	235	244	10	A	Format mm/dd/yyyy
Date Appeal was Filed	245	254	10	A	Format mm/dd/yyyy
Date the Board of Review Mailed the Determination to the Taxpayer	255	264	10	A	Format mm/dd/yyyy

(d) TRAILER RECORD (appears once per file)

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of "TRAILER "
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

(Department of Local Government Finance; 50 IAC 26-22-6)

50 IAC 26-22-7 Oil and gas assessments

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 7. (a) HEADER RECORD (appears once per file):

Column	Start	End	Length	Type	Comments/Format
Filename	1	18	18	A	Filename (e.g. "Filename: OILGAS")
County Number	19	35	17	A	Constant value (e.g. "County Number: 23")
County Description	36	75	40	A	Constant value (e.g. "County Description: LAKE COUNTY ")
File Format ID	76	96	21	A	Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data.
County Contact Name	97	136	40	A	Constant value (e.g. "County Contact Name: Robert Smith ")
County Contact Phone	137	176	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555 ")
File create date	177	206	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")
File create time	207	228	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	229	249	21	A	Constant value (e.g. "Assessment Year: 2002)
Pay Year	250	263	14	A	Constant value (e.g. "Pay Year: 2003")
Software Vendor Name	264	303	40	A	Constant value (e.g. "Software Vendor Name: ABC Vendor")
Software Package Name and Version	304	363	60	A	Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5)
Software Vendor Phone Number	364	411	48	A	Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ")
Software Vendor Email	412	459	48	A	Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com ")
Transmission Description	460	559	100	A	Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test ")

(b) OIL AND GAS WELL ASSESSMENTS FILE (0 or many records per parcel) - Filename = OILGAS

Column	Start	End	Length	Type	Comments/Format

Column	Start	End	Length	Type	Comments/Format
Parcel Number	**1**	**25**	**25**	**A**	**Oil and gas property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.**
Well Type	**26**	**28**	**3**	**A**	**Field should include one of "OIL" or "GAS"**
Lease	**29**	**48**	**20**	**A**	
Owner or Operator?	**49**	**58**	**10**	**A**	
Acreage	**59**	**67**	**9**	**N**	**Format 5.4 e.g.: 510005020; Implied: 51000.5020**
Barrels of Oil or MCM Gas in Storage	**68**	**76**	**9**	**N**	**Format 7.2 e.g.: 001050050; Implied: 0010500.50**
Average Daily Production (Bbls or MCM)	**77**	**85**	**9**	**N**	**Format 7.2 e.g.: 001050050; Implied: 0010500.50**

(c) TRAILER RECORD (appears once per file)

Column	Start	End	Length	Type	Comments/Format
Record ID	**1**	**10**	**10**	**A**	**Constant value of "TRAILER "**
Total Record Count	**11**	**30**	**20**	**N**	**Total number of records in the file excluding header and trailer records.**

(Department of Local Government Finance; 50 IAC 26-22-7)

50 IAC 26-22-8 Real and personal tax data
Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-11-9; IC 6-1.1-31.5

Sec. 8. (a) HEADER RECORD (first record in each file):

Column	Start	End	Length	Type	Comments/Format
Filename	**1**	**18**	**18**	**A**	**Filename (e.g. "Filename: TAXDATA", or "Filename: ADJMENTS")**
County Number	**19**	**35**	**17**	**A**	**Constant value (e.g. "County Number: 23")**
County Description	**36**	**75**	**40**	**A**	**Constant value (e.g. "County Description: LAKE COUNTY ")**

Column	Start	End	Length	Type	Comments/Format
File Format ID	76	96	21	A	Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data.
County Contact Name	97	136	40	A	Constant value (e.g. "County Contact Name: Robert Smith ")
County Contact Phone	137	176	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555 ")
File create date	177	206	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")
File create time	207	228	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	229	249	21	A	Constant value (e.g. "Assessment Year: 2002)
Pay Year	250	263	14	A	Constant value (e.g. "Pay Year: 2003")
Software Vendor Name	264	303	40	A	Constant value (e.g. "Software Vendor Name: ABC Vendor")
Software Package Name and Version	304	363	60	A	Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5)
Software Vendor Phone Number	364	411	48	A	Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ")
Software Vendor Email	412	459	48	A	Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com ")
Transmission Description	460	559	100	A	

(b) REAL AND PERSONAL TAX DATA FILE (one record per parcel) - Filename = TAXDATA

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Real properties must match the State 18-digit parcel number in the Real Property Parcel Data File. Personal properties must be unique within the county and match the Personal Property Data File. The first two digits must correspond with the county number.
Tax Identification Number	26	50	25	A	
Taxpayer Name	51	130	80	A	

Column	Start	End	Length	Type	Comments/Format
Taxpayer Street Address	131	170	40	A	
Taxpayer City	171	200	30	A	
Taxpayer State	201	217	17	A	
Taxpayer Zip Code	218	227	10	A	Format xxxxx-xxxx
Tax District Number	228	230	3	A	
Tax District Rate	231	235	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
State-Assigned District Number	236	239	4	A	
County Tax Rate	240	244	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Township Number	245	248	4	A	
Township Tax Rate	249	253	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - School Corporation Number	254	263	10	A	
School Corporation Tax Rate	264	268	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Library District Number	269	278	10	A	
Library District Tax Rate	279	283	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - City Number	284	293	10	A	
City Tax Rate	294	298	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Special District 1 Name	299	328	30	A	
Special District 1 Tax Rate	329	333	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Special District 2 Name	334	363	30	A	
Special District 2 Tax Rate	364	368	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Special District 3 Name	369	398	30	A	
Special District 3 Tax Rate	399	403	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Special District 4 Name	404	433	30	A	
Special District 4 Tax Rate	434	438	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Federal Tax ID Number	439	450	12	N	
Government Owned Code	451	470	20	A	
Total Net AV	471	484	14	N	

Column	Start	End	Length	Type	Comments/Format
Gross Tax Due	485	498	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50
State Property Tax Replacement Credit Amount -Total	499	512	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50
Property Tax Replacement Credit %	513	518	6	N	Format 3.3 e.g.: 010155; Implied: 010.155%
Homestead %	519	524	6	N	Format 3.3 e.g.: 010155; Implied: 010.155%
Net Tax Due	525	538	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50
Late Penalty - Personal Property	539	552	14	N	
Undervalued Penalty - Personal Property	553	566	14	N	
Prior Delinquency	567	580	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50
Prior Penalty	581	594	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50
Total Tax + Penalty Billed	595	608	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50
Current AV - Total Land	609	620	12	N	
Current AV - Total Improvements	621	632	12	N	
AV - Total Land and Improvements	633	644	12	N	
AV - Residential Land and Lots	645	656	12	N	
AV - Residential Improvements	657	668	12	N	
AV - Residential Land and Improvements	669	680	12	N	
AV - Non-residential Land	681	692	12	N	
AV - Non-residential Improvements	693	704	12	N	
AV - Non-residential Land and Improvements	705	716	12	N	

(c) ADJUSTMENTS FILE (0, 1, or many records per parcel) - Filename = ADJMENTS

Column	Start	End	Length	Type	Comments/Format

Column	Start	End	Length	Type	Comments/Format
Parcel Number	**1**	**25**	**25**	**A**	**Real properties must match the State 18-digit parcel number in the Real Property Parcel Data File.** **Personal properties must be unique within the county and match the Personal Property Data File. The first two digits must correspond with the county number.**
Adjustment Type (C/E/D)	**26**	**26**	**1**	**A**	**C = Credit, E = Exemption, D = Deduction**
Adjustment Code	**27**	**28**	**2**	**A**	**Refer to Code List 37**
Amount	**29**	**40**	**12**	**N**	**Format 10.2 e.g.: 000010050010; Implied 0000100500.10**
Starting Year	**41**	**44**	**4**	**A**	
Number of Years	**45**	**46**	**2**	**N**	

(d) TRAILER RECORD (appears once per file)

Column	Start	End	Length	Type	Comments/Format
Record ID	**1**	**10**	**10**	**A**	**Constant value of "TRAILER "**
Total Record Count	**11**	**30**	**20**	**N**	**Total number of records in the file excluding header and trailer records.**

(Department of Local Government Finance; 50 IAC 26-22-8)

SECTION 2. 50 IAC 23 IS REPEALED.