Question/Comments and Answers

		From
Question/Comment:	Would you be able to provide a sample budget order for the data bundle?	Thomson Reuters
Answer:	As deductions, exemptions, and abatements will be added or altered during the actual tax and billing testing sessions and may vary from vendor to vendor, this will have a coresponding effect on the net assessed values for the taxing units. Therefore, a sample of the Department-prescribed budget order document is not available for the data bundle at the current time. However, the essential data that are needed for testing and that would be part of the budget order document can be obtained via the CERTDRATES and ALLCERRATE files, which are provided in the data bundle. On a separate but related note, the Department will provide an example of a roll report that shows the gross assessed values by taxing district. An example of this report will be posted under Frequently Asked Questions of the "50 IAC 26" section on the Phase I Vendor Certification webpage.	
Question/Comment:	With regards to the columns, starting year and number of years found in the ADJMENTS file, they are noted as fields for data compliance. I have never seen a rejection from the DLGF/LSA regarding these fields unless they have been left blank. I wanted to make sure that the expectations of both agencies is still the same and these values are NOT to proof back to the assessed value for the deduction. Parcels are allowed to have more than one abatement or ERA deduction granted to them and the adjustment amount was always representative of the total abatement or ERA deductions.	Thomson Reuters
Answer:	The purpose behind the check for the Starting Year and Number of Years fields in the ADJMENTS file is to verify that a valid entry has been entered for the records and that the field has not been left blank, like the vendor has noted. Furthermore, the Department is evaluating its current checks in place, as well as planning to include additional checks in the process, and will be more stringent on checking for this information as part of its data compliance reviews.	
Question/Comment:	Would it be possible to use a smaller set of data, for example 3 taxing districts from the data bundle. We feel that there will be a significant amount of wasted time for all involved during the test in importing an entire set of county data and further processing of that data throughout the Phase 1 testing. It is our opinion that the intention of these tests can be accommodated with a smaller set of data.	XSoft
Answer:	Per the requirements of 50 IAC 26-3, the property tax management system must be able to import the files	

		From
	referenced in 50 IAC 26-20 with a response time that is reasonable in light of current industry standards. Therefore, for Phase I testing, the vendors should expect to work with the entire files in the data set that are pertinent to their systems (e.g., LAND file for CAMA, SALEPARCEL for sales disclosure, etc.). Should the time requirement for importing the files prove to be unduly problematic during the actual testing, the Department evaluators will note this and may consider the option of asking vendors to import a subset of the data bundle files.	
Question/Comment:	In reviewing the data bundle, our programmers found that there are certain files provided in the data bundle that do not adhere to the field length requirements the DLGF has established in the file formats.	XSoft
Answer:	The Department has reviewed the file formats in the data bundle to examine issues raised by the vendors and has corrected any discovered discrepancies. The 50 IAC 26 Testing Data Bundle link under the "50 IAC 26" section on the Phase I Vendor Certification webpage has been updated to include the corrected flat files.	
Question/Comment:	We are confused by the supplemental Mobile and Personal Property files found at http://www.in.gov/dlfg/7697.htm. We do not see any tests within the Phase 1 Certification Scenarios that have us using these files. What are we to do with these files?	XSoft
Answer:	These supplemental files will be used for the Phase II integration testing scenarios as part of the roll of assessment data from the assessment system to the tax and billing system. Based on communications regarding the previous round of certification testing, the tax and billing vendors had to create supplemental files for personal property and mobile home data. The Department has proactively created these two supplemental files for the vendors to use during Phase II certification testing.	
Question/Comment:	For the Assessment Phase I Test Area 1: Import and Back-Up	XSoft

		From
	of Files, we can create an import routine to import the majority of data in the file formats; however, the file formats don't always contain enough information to create a complete record. Therefore (per your answers to the Rule comments) we will have to fill in the blanks with generic information where necessary. Using generic information to fill in the blanks can cause the resultant data to differ from the data bundle provided. Examples of this include valuation totals being different once imported and calculated. Also, there are certain data elements that are value adjustments (e.g., Fireplace Adj, Rec Room Adj, Loft Value Adj, Plumbing Value Adj) that are calculated in the system based on the type and number of items of each. Since the file formats of some improvements only contain the value as opposed to the type and number of items there is not a realistic way for us to fill in the blanks to accurately reflect these amounts. This is fine by us, but we just wanted to make sure you were aware of the possibility of differences.	
Answer:	The Department recognizes that this is a potential outcome. However, the Department anticipates that the vendors will make a good faith effort while auto-filling the data so that potential variances between the data in the system and the records in the data bundle will be minimized. Additionally, the Department evaluators may ask that known variances be explained/highlighted during the actual certification testing.	
Question/Comment:	For the Assessment Phase I Test Area 1: Import and Back-Up of Files, Test No .2, what is the prior year data used for?	Xsoft
Answer:	The intent of importing the prior year data is three-fold. First, the prior year data show the functionality required of the assessment systems to maintain assessment data from previous years. Second, the prior year data will allow for the vendors to demonstrate that the lock guidance functionality is correctly in place, using the assumption that the 2011 pay 2012 data have been certified. Third, the prior year data will allow for the vendors to demonstrate the functionality of generating reports that include multiple years.	
Question/Comment:	For the Assessment Phase I Test Area 12: Improvement	Xsoft

		From
	Valuations, as mentioned in Assessment Phase I Test Area 1: Import and Back-Up of Files comments above, any improvements where we had to fill in the blanks due to lack of data in the data bundle may result in different end result values than what the data bundle contains.	
Answer:	The Department recognizes that this is a potential outcome. However, the Department anticipates that the vendors will make a good faith effort while auto-filling the data so that potential variances between the data in the system and the records in the data bundle will be minimized. Additionally, the Department evaluators may ask that known variances be explained/highlighted during the actual certification testing.	
Question/Comment:	For the Assessment Phase I Test Area 12: Improvement Valuations, It is our understanding that we will come into the Phase 1 Test with a database that utilizes the DLGF supplied 2013 cost tables provided to all counties and assessment vendors for 2013 pay 2014. We will then demonstrate that we can update the 2013 tables with the cost tables (i.e., Revised_Cost_Schedules_for_CAMA_Improvement_Valuations_Testing_-_COMPLETE_SET.xls) that the DLGF has supplied at http://www.in.gov/dlfg/7697.htm. With regard to the Revised_Cost_Schedules_for_CAMA_Improvement_Valuations_Testing_-_COMPLETE_SET.xls, we noticed that initially this file only contained four cost tables and now it contains a complete set of cost tables. Are we correct in assuming that the initial four cost tables that originally existed on your website are no longer to be used and that this new complete set of cost tables is to be used? We also noticed that many of the issues that existed with the initial 2013 cost tables (prior to errata) exist in the Revised_Cost_Schedules_for_CAMA_Improvement_Valuations_Testing_-_COMPLETE_SET.xls. Will similar corrections be made to this file as were made to the initial 2013 cost tables?	Xsoft
Answer:	The initial Revised Cost Schedules for CAMA Improvement Valuations Testing workbook posted to the Phase I Vendor	

Question/Comments and Answers

		From
	Certification page did only contain a small subset of the cost schedules; however, this workbook has been updated to contain a more complete set of cost tables, thereby allowing for more options to choose from during actual testing. The assumption is correct that CAMA vendors should have the bona fide 2013 cost schedules, which were provided by the Department in late 2012, loaded in their systems by the time Phase I certification begins in July 2013. This includes the changes that were referenced in the 2013 Cost Schedules Errata memo from December 14, 2012. As part of the Improvement Valuations test area, the CAMA vendors will show the true tax value of various improvements, using the 2013 cost schedule data that were already loaded in their systems prior to certification testing. Vendors, then, will need to demonstrate that they can update the cost schedules with the cost schedule data provided on the Phase I Vendor Certification webpage. Then, the vendors will need to show the updated true tax value of the improvements that were used in the first part of the test area, using the updated cost schedules. The changes referenced in the 2013 Cost Schedule Errata memo from December 14, 2012 are, also, reflected in the cost schedules test workbook posted on the Phase I Vendor Certification webpage.	
Question/Comment:	For the Data Compliance Fields document, regarding the PARCEL file, 1. Property Street Address - There are many parcels (e.g., vacant parcels) that do not have an address. We notice on the file formats there is a comment that states "If no address has been assigned to a vacant lot, identify the full possible address range of the vacant lot". We are unclear what this means. Could you please clarify? Our concern is that we don't want to force a warning message for users when there is no address since we know that many parcels have no address. One solution would be that we could have the warning message not display when the property class is vacant. This would eliminate unnecessary warning messages for users. 2. Adjustment Factor Applied - We notice on the file formats there is a comment that states "A location cost multiplier... Field should contain a "bottom line" adjustment factor in the event of equalization if applicable." Location Cost Multipliers and Equalization Factors are two different things; we are unclear what this field is to be used for?	Xsoft
Answer:	Regarding Question No. 1 for the Property Street Address, the county assessing officials will need to populate this field with a logical value in the event that the exact street address is not available. For example, if a parcel resides between 50 N Main Street and 70 N Main Street, the county assessing official could populate the field with an address like, "Between 50 N Main Street and 70 N Main Street." Regarding Question No 2 for the Adjustment Factor Applied, the "bottom line" refers to using the overall factor should the applied adjusment factor represent a combination of a location cost multiplier and an equalization factor.	
Question/Comment:	For the Data Compliance Fields document, regarding the	Xsoft

Question/Comments and Answers

		From
	DWELLING file, 1. Total Bedrooms, Number of Family Rooms, Number of Dining Rooms - We have noticed in many counties that these items are not always captured. We assume that this is because the assessor either cannot get into the house to get an accurate count or that data collectors have not captured the data because historically the DLGF's cost approach does not consider these items when valuing a property. Does having a zero in these fields constitute the field being populated? 2. Garage Capacity, Garage Square Feet - Should we use a zero for these fields if no garage exists?	
Answer:	Regarding Question No. 1 for the Total Bedrooms, Number of Family Rooms, and Number of Dining Rooms, in the event the data are completely unattainable, the county assessing officials should not populate the fields with using zero - unless the assessing officials are reasonably certain a dwelling really has no bedrooms, family rooms, or dining room. The county assessing officials should make a concerted effort to obtain the data for the parcel(s) using the various resources available, but the Department understands that this may not be feasible in all circumstances. Regarding Question No. 2 for Garage Capacity and Garage Square Feet, if a garage does not exist for the dwelling, then, yes, zero is an acceptable entry for these two fields.	
Question/Comment:	For the Data Compliance Fields document, regarding the BLDDETL file, 1. Number of Units, Average Unit Size - Not all Commercial / Industrial buildings have these items; is data population required when the improvement is not an apartment, condo, motel or hotel? If the improvement is not an apartment, condo, motel or hotel what should go in this field, blank or zero?	Xsoft
Answer:	The Department has edited the Data Compliance Fields document to reflect that the system is not required to generate a warning, and the corresponding link under the "50 IAC 26" section on the Phase I Vendor Certification webpage has been updated to reflect the edited document. However, the Department would like to emphasize that as part of its data compliance reviews, it will screen the data set for appropriate property class codes or improvement type codes to ensure that applicable properties (i.e., apartments, condos, motels, and hotels) that have this data available have it included as part of the file.	
Question/Comment:	For the Data Compliance Fields document, regarding the	Xsoft

Question/Comments and Answers

		From
	SALEPARCEL file, for the data field A5_Street1 - There are many parcels (e.g., vacant parcels) that do not have an address. We notice on the PARCEL file formats there is a comment that states "If no address has been assigned to a vacant lot, identify the full possible address range of the vacant lot". We are unclear what this means. Could you please clarify? Our concern is that we don't want to force a warning message for users when there is no address since we know that many parcels have no address. One solution would be that we could have the warning message not display when the property class is vacant. This would eliminate unnecessary warning messages for users.	
Answer:	Regarding the property's street address, the county assessing officials will need to populate this field with a logical value in the event that the exact street address is not available. For example, if a parcel resides between 50 N Main Street and 70 N Main Street, the county assessing officials could populate the field with an address like, "Between 50 N Main Street and 70 N Main Street."	
Question/Comment:	Abatements are in year 1 of a 10 year abatement, starting in what pay year? Pay 2012 that we calc or pay 2013 that we will be testing on?	L.L. Low Associates
Answer:	Tax and bill system vendors should assume that all abatements are in the first year of a ten year abatement, starting with the 2011 Pay 2012 cycle.	
Question/Comment:	We are assuming that exemptions and deductions will be the same for all pay years (12, 13, 14) as the Exemption/Deduction file does not have a pay year.	L.L. Low Associates
Answer:	Tax and bill system vendors should assume that all exemptions and deductions will ***initially*** carry over from the 2011 Pay 2012 cycle to the 2012 Pay 2013 cycle. However, as part of the various testing scenarios, the Department evaluators will be asking the vendors to apply or change deductions on different property records. Therefore, it's possible that the deductions may vary in the Pay 2013 and Pay 2014 years compared to the Pay 2012 year.	
Question/Comment:	The Mobile file is not the State format as it is longer than 334 characters.	L.L. Low Associates
Answer:	The Department has reviewed the file formats in the data bundle to examine issues raised by the vendors and has corrected any discovered discrepancies. The 50 IAC 26 Testing Data Bundle link under the "50 IAC 26" section on the Phase I Vendor Certification webpage has been updated to include the corrected flat files.	

Question/Comments and Answers

		From
Question/Comment:	The Supplemental files do not appear to be the correct format either: • Persprop Suplmntl is 488 characters and should be 477 • Mobile Suplmntl is 454 characters and should be 250	L.L. Low Associates
Answer:	The Department has reviewed the file formats in the data bundle to examine issues raised by the vendors and has corrected any discovered discrepancies. The 50 IAC 26 Testing Data Bundle link under the "50 IAC 26" section on the Phase I Vendor Certification webpage has been updated to include the corrected flat files.	
Question/Comment:	We found a problem with the CERTDRATES and ALLCERRATE files. The data provided isn't the same length as the field and the layout description. Below is the layout of the CERTDRATES and a chunk of the file. The problem starts at column 4. The county unit is usually on the budget orders as 0000 (4 zeros). In the file, it's only 0. The description of the field says "4 digit taxing unit code as provided in county budget order" so we would expect it to be 4 characters. Same with fund code. Normally 0101 but the file shows just 101. Same with the tax set code. In this case the description says it MUST be 3 digits, but the file only has 1. With regards to the ALLCERRATE files they are also missing lead zeros as prescribed by your format.	Thomson Reuters
Answer:	The Department has reviewed the file formats in the data bundle to examine issues raised by the vendors and has corrected any discovered discrepancies. The 50 IAC 26 Testing Data Bundle link under the "50 IAC 26" section on the Phase I Vendor Certification webpage has been updated to include the corrected flat files.	
Question/Comment:	For the "List of deductions and exemptions to apply to property records" document on the Phase I Vendor Certification webpage, vendors should use the value of $15,000 for an adjustment amount for those property records with an adjustment code of 13 - Solar Energy Systems/Wind Power Devices.	DLGF
Question/Comment:	In the December 6, 2012 Department-issued memo to tax and	DLGF

From

Added March 25, 2013

billing vendors, there are three personal property records listed as being delinquent for Pay 12 tax liability. They are as follows:

901010201204
901010302000
901030200601

When reviewing the records contained in the Department-provided data bundle for certification testing, these three records do not appear to be included in the PERSPROP text files. Please advise.

Answer: There were several additional adjustments made to the personal property data set between the initial draft of the December 6, 2012 memo and the release of the data bundle. These adjustments were not reflected in the final draft of the Department-issued memo to the tax and billing vendors. For Phase I testing purposes, tax and billing vendors should treat the following personal property records in the data bundle as being delinquent for Pay 12 tax liability:

901205006993
901205107789
901225006390

Please note that the real property records listed in the memo remain the same; only the three personal property records have been changed. Additionally, tax and billing vendors should assume that these three records are fully delinquent (i.e., no payment has been made) for the Pay 12 tax liability.

Question/Comment: In our testing of the import of the real property data, an issue has come up with a particular record. In position 51 of the BLDDETL file, the Floor Number field is used to define on which level the use should be placed, and subsequently which rate should be used for that use, as per the Department-provided cost schedules for real property improvements.

For Parcel No. 900809100027000004, we have a single use in the basement (Floor 000) that is Industrial Office. Per the Guideline, there is no Industrial Office improvement use type in the basement.

What is the Department's expecations, and how would you like this to be imported? As we code to the Guideline, we do not, at this time, have an improvement use type code for Industrial Office lower than level 001.

Thomson Reuters

Added August 1, 2013

Answer: For the particular parcel referenced in the question above, looking at the property class code associated with this

From

particular record (PCC 350 – Industrial Warehouse), it would seem that any of the following would be an appropriate improvement use type code to select: Light Utility Storage, Heavy Utility Storage, Light Manufacturing, or Heavy Manufacturing.

Generally speaking, the Department is mindful of the potential for similar issues arising when CAMA vendors are importing the data from the real property files contained in the 50 IAC 26 testing data bundle and establishing the parcel records in the CAMA system. In the instances where a discrepancy does indeed exist, the Department will grant a level of discretion to CAMA vendors to select an improvement use type code – or whatever data field in which the discrepancy may exist - that is overall appropriate with the parcel's characteristics (e.g., looking at the property class code for the parcel to help determine what would be an applicable improvement use type code). The Department realizes that by changing one improvement use type code for one improvement on a property record, this one change can affect the overall total improvement AV for that record. Differences in certain values between what are reflected in the real property files in the data bundle and what are shown in the CAMA system will not necessarily result in a vendor being deemed "non-compliant" with the testing scenarios, assuming the vendor can correctly demonstrate to the Department evaluators how their system's value was derived. As referenced in previous guidance provided by the Department, the testing evaluators may ask any differences that exist between the data bundle files and the values reflected in the vendor's system be explained as part of the certification testing process. As such, the Department suggests that any changes that CAMA vendors have made to any of the data – like changing improvement use type code – be documented.

Question/Comment:

Is there a set of Sales Disclosure Files for 12 pay 13 that match the parcel file for 12 pay 13? The data bundle I have only has 11 pay 12. Shouldn't these files match for 11 pay 12 as well?

We ask because one of our programmers sent the following regarding pulling in emails from the SDF files:

"The documentation says, '… must match a valid Parcel Number in the PARCEL file for the assessment year.' I found the first parcel number in the list below in the PARCEL12P13.txt file, but not in the PARCEL11P12.txt file. Since the Sale Parcel file is labeled 11P12, I expected all of the properties to be in the PARCEL11P12.txt file."

L.L. Low Associates

Added August 1, 2013

Answer:

The sales disclosure files provided in the 50 IAC 26 testing data bundle include records with a conveyance date that cover the period of January 1, 2011 to February 29, 2012. The county assessor would have used these sales records to conduct a ratio study in order to derive trending factors that would have been applied to the AVs of the real property records with an assessment date of March 1, 2012 (12 Pay 13 PARCEL file). Generally speaking, these records should contain parcel numbers that tie back to the parcel numbers in the 2011 Pay 2012 PARCEL file. However, it is possible for discrepancies to exist in the parcel number between the SALEPARCEL and PARCEL files due to a couple of reasons.

One possible reason is the potential for a data entry error while entering the parcel number in the sales disclosure system, thereby leading to a discrepancy between a parcel number reflected in the SALEPARCEL file and the PARCEL file. Another possible reason is due to the timing lag of when the data are entered in the sales disclosure system

From

file? Another possible reason is due to the timing lag of when the data are entered in the sales disclosure system compared to the CAMA system for transactions involving combinations or splits. Specific to trying to match the parcel number in the SALEPARCEL file back to the 11 Pay 12 PARCEL file in the data bundle, the 11 Pay 12 PARCEL file was generated in early August 2011. If there were any sales that involved combinations or splits of parcels and new parcel numbers being created, the SALEPARCEL file may reflect a parcel number that would not have not been entered in the CAMA system yet by the time the 11 Pay 12 PARCEL file was generated – even if the conveyance date and date received occurred before the date the 11 Pay 12 PARCEL was generated. As the Department became keenly aware during the formulation of the Phase II testing scenarios, the data entry flow process, as well as the time involved to complete the full process, for a sales disclosure form can vary from county to county.

For certification testing purposes, tax and billing vendors will only need to focus on those records from the sale disclosure files in the data bundle that are marked with a "Y" for indicating that the taxpayer would like to receive their tax statement electronically (Test Area 23). In the event that there is a parcel number listed for a sales disclosure record where a taxpayer is indicating they want to receive their tax statement electronically and that record does not correspond to a parcel number in the 2012 Pay 2013 PARCEL file, the tax and billing vendor will not have to include that taxpayer on the requested report from Test Area 23.

Question/Comment:

L.L. Low Associates

Added September 3, 2013

The question below refers to the following correspondence provided by the Department to tax and billing vendors in July 2013 on the CERTDRATES file:

"Looking ahead to the 2014 budget certification process, we would like to provide you an advanced notice of a proposed informal format change to the CERTDRATES file. It was brought to the Department's attention during the 2013 budget certification process that it would be helpful to the counties if there were a flag or indicator in the CERTDRATES file that the tax and billing system could use to note which funds were exempt from the property tax circuit breaker caps and which funds were included. To address this issue, the Department anticpates taking a two-step approach. In the near term (i.e. Pay 14), the Department proposes generating the CERTDRATES file with an Y/N indicator at the end of each record, to indicate whether the fund is exempt ("Y") or not ("N"). The other fields would remain as they are specified in 50 IAC 26; each record would simply increase in length by one character to account for this exempt/non exempt indicator. From a longer term perspective (i.e., a couple of years out), the Department intends to amend the CERTDRATES file to include an additional "Fund Exempt from Circuit Breaker Caps" field as part of a series of changes to the file formats specified in 50 IAC 26."

Does the Department expect to have this in place for Phase I testing? If so will the Department be adding an updated CERTDRATES file with this new indicator to the data bundle for Pay 14?

Answer:

The Department does anticipate generating the CERTDRATES file for Pay 14 with the exempt/non-exempt indicator. However, it is unlikely that the Department will have the ability to officially amend the administrative rule for the CERTDRATES file format change and have this change implemented in the time allotted for Phase I testing. As such, the Department does not plan to change the CERTDRATES file in the data bundle to include the exempt/non-exempt indicator for certification purposes during Phase I testing. Depending upon the timing of when 50 IAC 26 can be formally amended to include the file format change for the CERTDRATES file, the Department may possibly include a short test for tax and billing vendors during Phase II testing, simply asking vendors to demonstrate that they can import an updated version of the CERTDRATES file into their systems. Any changes to the Phase II testing scenarios will be communicated with the vendors prior to the actual testing session so that they can plan accordingly. Until further notice, however, tax and billing vendors should plan on using the CERTDRATES file in the current format as provided in the data bundle.

Question/Comments and Answers

From

Question/Comment:

Thomson Reuters

Added September 3, 2013

The question below refers to the following correspondence provided by the Department to vendors in August 2013 on the MOBILE file:

"The Department has discussed internally - as well as conferred with LSA - the issue of adding a new identification number field to the MOBILE file. The Department is amenable to the suggested methodology of using the mobile/manufactured home's vehicle identification number for this new field. In terms of the number of additional spaces allotted to this new field, the Department suggests making 20 spaces available for the identification number at the end of each record in the MOBILE file. By allotting 20 spaces to the identification number field, this would cover potential cases where the vehicle identification number may exceed the typical 17 characters. Additionally, the Department suggests that this new field be left justified (i.e., the identification number begins at its "Start" position and the remaining positions at the end of the number are left "blank").

Vendors may proceed with developing the layout of the MOBILE file to include a placeholder for this new field. However, as a technical reminder, the updated format for the MOBILE file with a new field for the identification number will not be formalized and subject to the requirements in 50 IAC 26-20-6 until the Department may open the administrative rule to amend the file specifications."

What will be the expectation for Phase 1 testing? Will it be acceptable for the new field to be added and used for testing, or is it the Department's preference to use the layout in 50 IAC 26?

Answer:

The Department does not currently anticipate that it is likely for the administrative rule to be amended in the time allotted for Phase I testing. As such, the Department intends to certify assessment vendors on their systems' ability to generate and extract the MOBILE file in its current format as specified in 50 IAC 26. Depending upon the timing of when 50 IAC 26 can be formally amended to include the file format change for the MOBILE file, during Phase II testing, the Department may possibly amend the MOBILE file in the testing data bundle to include the identification number field in the file and in return, would test the vendors on their systems' ability to generate and extract a MOBILE file with this new field included. Any changes to the files provided in the testing data bundle will be communicated with the vendors in advance of the start of the Phase II testing sessions so that they can plan accordingly. Until further notice, however - for certification testing purposes - vendors should plan on generating and extracting the MOBILE file in the current format as provided in 50 IAC 26.

Question/Comments and Answers

From

Question/Comment: L.L. Low Associates

Added September 3, 2013

Question One:

In working with the SDF_ID field which contains the Sales Year, we are assuming that the 'Sales Year' in this field is the 'Taxable' or 'Assessment' year NOT the 'Payable' year. Also, we are assuming if we are in the current year (example; pay 2013) and we receive a SDF record with a Sales Year of 2011 containing an indicator and address to have bills emailed we will update the current pay year. Will this be acceptable for testing purposes?

Question Two:

There are four records in the SALECONTAC11P12.txt file with a SDF_ID of C90-2011-2000308. Three of these records have a Contact_Instance_No of 001, the other record has a Contact_Instance_No of 002. There is one record in the SALEPARCEL11P12.txt with a SDF_ID of C90-2011-2000308. The Contact_Instance_No of this record is 001.

On the other hand, there are five records in the SALECONTAC11P12.txt file with a SDF_ID of C90-2011-2000330. Three of these records have a Contact_Instance_No of 001, the other two records have a Contact_Instance_No of 002. There are two record in the SALEPARCEL11P12.txt with a SDF_ID of C90-2011-2000330. One of these records has a Contact_Instance_No of 001. The other record has a Contact_Instance_No of 002.

What does it mean when there is no record in the SALEPARCEL11P12.txt file with a matching SDF_ID and Contact_Instance_No?

Does this represent an error in one of the files? Do we match records in the two files only using the SDF_ID field, are should we match records using the SDF_ID and Contact_Instance_No?

Question Three:

There are four records in the SALEPARCEL11P12.txt with a Parcel Number of 900619200001001010. Each one of these records has three records in the SALECONTAC11P12.txt file. Below is the start of the SALECONTAC11P12.txt records

Sale One:
C90-2011-2000346001BDUETSCHE BANK NATION TRUST
C90-2011-2000346001P JENNY SHERRIL
C90-2011-2000346001SONE WEST BANK

Sale Two:
C90-2011-2000355001BNATHAN GERBER
C90-2011-2000355001P JENNY SHERRILL
C90-2011-2000355001SBANK NATIONAL TRUST DEUTSCHE

Sale Three:
C90-2011-2000381001BINVESTMENT TACTICS LLC LEE
C90-2011-2000381001P SHERRI LONGENBERGER
C90-2011-2000381001SNATHAN GERBER

Sale Four:
C90-2011-2000631001BJOEL D SINN
C90-2011-2000631001P LISA JACKSON
C90-2011-2000631001STACTICS, LLC LEE INVESTMENT

The data represents four sales. Assuming records with lower SDF_ID numbers represent sales that occurred earlier then sales with higher SDF_ID numbers, The data above means, One West Bank sold the property to Duetsche Bank. Then Duetsche Bank sold the property to Nathan Gerber. Then Nathan Gerber sold the property to Investment Tactics. Then Investment Tactics sold the

From

property to Nathan Gerber. Then Nathan Gerber sold the property to Investment Tactics. Then Investment Tactics sold the property to Joel Sinn.

The question is, do we want to list all of these sales in a grid so the user can see them? Or, do we want to discard the first three sales and only show the user the final sale and Use only the Final Sale Email Information?

At the bottom of this email is the start of five records in the SALECONTAC11P12.txt file with the same "SDF_ID". There are two seller records and two buyer records. The names of the sellers are "Michael W MARQUARDT" and "PAULA A MARQUARDT". The names of the buyers are "KEVIN L FIECHTER" and "ALICIA G FIECHTER". This leads me to believe this represents one sale with two buyers and two sellers. For these records both buyers have the "Email Tax Statement" set to N.

C90-2011-2000254001BKEVIN L FIECHTER
C90-2011-2000254001P SHERRI LONGENBERGER
C90-2011-2000254001SMichael W MARQUARDT
C90-2011-2000254002BALICIA G FIECHTER
C90-2011-2000254002SPAULA A MARQUARDT

However, I found another set of records in the file with two buyers and two different email addresses. Currently we only accept a single email address for billing purposes, will that be acceptable for testing purposes?

Question Four:

Below is the start of four records from the SALECONTAC11P12.txt file.

C90-2011-2000301001BSUE
C90-2011-2000301001P
C90-2011-2000301001SLESLIE
C90-2011-2000301002BCYNTHIA

The "SDF_ID" for the four records is the same (C90-2011-200030100). These are the only records in the file with a "SDF_ID" of C90-2011-200030100. The "Contact_Instance_No" for the first three records is 001. The "Contact_Instance_No" for the fourth record is 002. The first and fourth records have a "Contact_Type" of B (Buyer). The documentation for the Email Tax Statement says, "Only required for "Contact_Type" of B…". The first record has an Email Tax Statement of N, and the fourth record has an Email Tax Statement of Y.

Which record do we use the first or the fourth? It would seem logical that the 4th record came last, meaning it is the most current, and therefore would be the record to utilize.

What do these records represent. Does it means there were two sales? The buyer of sale number one is represented by the first record, and the buyer of sale number two is represented by the fourth record. Which means we use the fourth record because that is the person who currently owns the property. However, if these four records represent two sales then why is there only one seller record and one preparer record? Perhaps it means there was one sale with two buyers. If so, then what do we do if both buyers have a Email Tax Statement of Y? We cannot have two email Addresses.

Answer:

Question One:

The Sales Year in the SDF_ID field does not tie perfectly back to either the assessment year or payable year. The sales disclosure records that are used in a sales ratio study represent transactions that occurred during the 14 months before the assessment date. For example, the sales disclosure files provided in the 50 IAC 26 testing data bundle include records with a conveyance date that cover the period of January 1, 2011 to February 29, 2012. The county assessor would have used these sales records to conduct a ratio study in order to derive trending factors that would

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have been applied to the AVs of the real property records with an assessment date of March 1, 2012 (12 Pay 13 PARCEL file).

For the purposes of Phase I certification testing, tax and billing vendors should apply any requests from property owners who wish to receive electronic notification of their tax statement (via the sales disclosure data provided in the testing data bundle) to the Pay 2013 year since this will be the pay year vendors will be primarily focused on during testing.

Question Two:

The Contact_Instance_No field in the SALECONTAC file and the Parcel_Instance_No field in the SALEPARCEL file are two mutually exclusively fields in terms of the information they represent. The Contact_Instance_No field represents a particular buyer or seller or preparer associated with a particular sales disclosure transaction in the SALECONTAC file. If John and Jane Doe represent two separate individual buyers for a particular sales disclosure transaction, both buyers would be labeled as "B" under the Contact Type field in the SALECONTAC file, signifying that they are the buyers. For the Contact_Instance_No field, John Doe could be assigned a value of "1" and Jane could be assigned a value of "2," depending upon how the buyer information was listed on the sales disclosure form itself. If John Doe were the only buyer associated with that particular sales disclosure transaction, then, he should be assigned a value of "1" for the Contact_Instance_No field. The Parcel_Instance_No value assigned to a parcel in the SALEPARCEL file signifies the number of parcels involved in a particular sales disclosure transaction. If there were only one parcel involved, it should be assigned a value of "1" under the Parcel_Instance_No field. If there were two parcels involved, then, one parcel would be assigned a value of "1" and the other parcel would be assigned a value of "2," depending upon how the parcel information was listed on the sales disclosure form itself.

The SDF_ID field is the common denominator field that should tie all three sales disclosure records – SALEDISC, SALECONTAC, and SALEPARCEL – together. The SDF_ID number should be unique in the SALEDISC file and should represent one single sales disclosure transaction. The SDF_ID number will be repeated in the SALECONTAC file, assuming there are data listed for the seller, preparer, and buyer for an individual sales disclosure transaction. The SDF_ID number can be repeated – but doesn't have to be – in the SALEPARCEL file, depending on if there is more than one parcel involved for an individual sales disclosure transaction.

Question Three:

Speaking exclusively to the sales disclosure files in the testing data bundle and the list of taxpayers referenced in Test

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Area 23 of the Phase I tax and billing test scenarios, in the event tax and billing vendors encounter sales disclosure transactions that pertain to the same parcel and the buyers associated with these transactions are requesting electronic notification of their tax statements, the system should select the transaction (and corresponding buyers) with the most current conveyance date listed on the form. The conveyance date for each sales disclosure transaction may be found in the SALEDSIC11P12 file.

Upon further review of the records in the SALECONTAC11P12 file from the testing data bundle, the Department noticed one record - C90-2011-2000434 – where there are two buyers listed, both of whom are requesting electronic notification of their tax statements. Per the guidelines provided on the sales disclosure form, only one contact is supposed to be listed as the primary property owner who will receive electronic notification of their tax statement. As such, the Department has switched the "Y" to an "N" in the Email Tax Statement field for the record pertaining to Kristi D Lundquist (Contact Type of "B"/Contact Instance No. 2). As a result, the Department evaluators would anticipate that only Robert J Lindquist (Contact Type of "B"/Contact Instance No. 1) would be listed as requesting electronic notification of his tax statement. The updated SALECONTAC11P12 file with this change is attached to this email. Additionally, this file will be posted to the Phase I Vendor Certification page: http://www.in.gov/dlgf/2447.htm. Please click on the "50 IAC 26 Testing Data Bundle" link on this page to access the updated file.

Question Four:

Reviewing the example that the programmer references in his email, this particular sales disclosure transaction – C90-2011-2000301 - does have two buyers associated with it – Sue Hupp and Cynthia Miller. However, only Sue Hupp is listed as requesting electronic notification of her tax statement. The record pertaining to Cynthia Miller has an "N" listed in the Email Tax Statement field. For the list of taxpayers requesting electronic notification of their tax statements in Test Area 23 of the Phase I tax and billing scenarios, the Department evaluators would anticipate that Sue Hupp would appear on this list but Cynthia Miller would not.

Question/Comments and Answers

From

Question/Comment:

L.L. Low Associates

Added September 3, 2013

A follow up question/observation regarding the sales disclosure form (SDF) files:

As we understand it, the SDF files cover transactions during a 14 month period, Jan 1 thru Feb 28 of the next year.

When updating electronic billing information from the three files, we are expecting when we receive a set of SDF files for a 14 month period, the only records we will potentially receive duplicate records of from the previous year's files would be the overlap of the two files; 01 January thru 28 February of the same year.

We would NOT expect the files to be cumulative in nature. Meaning in this example, SDF Cycle 2 would NOT include records from BEFORE 01 JAN 2013.

Example:

SDF Cycle 1 = 01 January 2012 thru 28 February 2013

SDF Cycle 2 = 01 January 2013 thru 28 February 2014

Overlap and possible duplicate records = 01 January 2013 thru 28 February 2013

Answer:

It's a correct assumption to not expect sales disclosure files to be cumulative in nature; rather, each sale disclosure transaction should be considered as its own single record. Elaborating on the 14-month period that is referenced in conjunction with sales disclosure forms, this time frame pertains more to officials in the assessor's office than to officials in the auditor's office. The Jan. 1, [Year 1] – February 28, [Year 2] time frame is used to compare sales prices of various properties during that period to the most recent certified assessed values for those same properties. The county assessing officials would, then, use these sales ratios to derive trending factors, which are then, applied to groupings of properties in order to determine the assessed values for [Year 2]. In the event there is more than one valid sale that pertains to the same property during this 14-month period, county assessing officials would use the final transaction pertaining to that property in their sales ratio analysis.

In practical application, the sales disclosure forms should be cycling through the applicable county offices in a consistent, continual manner until all parties have reviewed and entered the data from the forms in the various modules of the property tax management system. This includes having officials in the auditor's office enter pertinent information from the forms and accompanying conveyance documentation in the tax and billing system as the forms are delivered to the auditor's office. For example, if there's been a change in ownership of a property as a result of a sales disclosure transaction, the tax and billing system should reflect the most current property owner information based on the most recent sales disclosure form and accompanying conveyance document that pertains to that property. Carrying this example a step further, if a county auditor's office receives several different sales disclosure forms – at the same time - pertaining to the same property, the current property owner information reflected in the tax and billing system should be based on the sales disclosure form and accompanying conveyance document with the most recent conveyance date.