

Department of

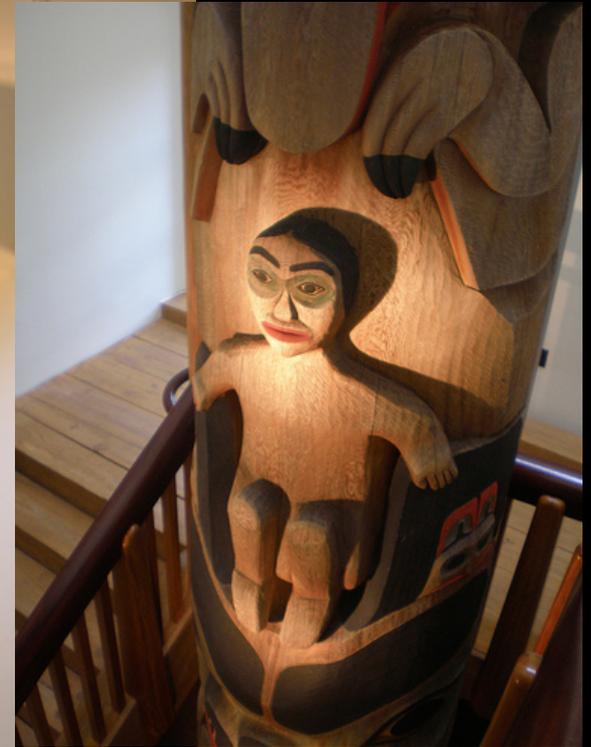
Local Government Finance



County Assessor Meeting

July 21, 2008

Cheryl Musgrave
Commissioner



**The Eiteljorg Museum
of American Indians
and Western Art
-Indianapolis, IN**



We are here to help...





Employee Longevity

Collective Experience = 585 years, 1 month

**28 staff members with 5 or more years
experience with the DLGF**

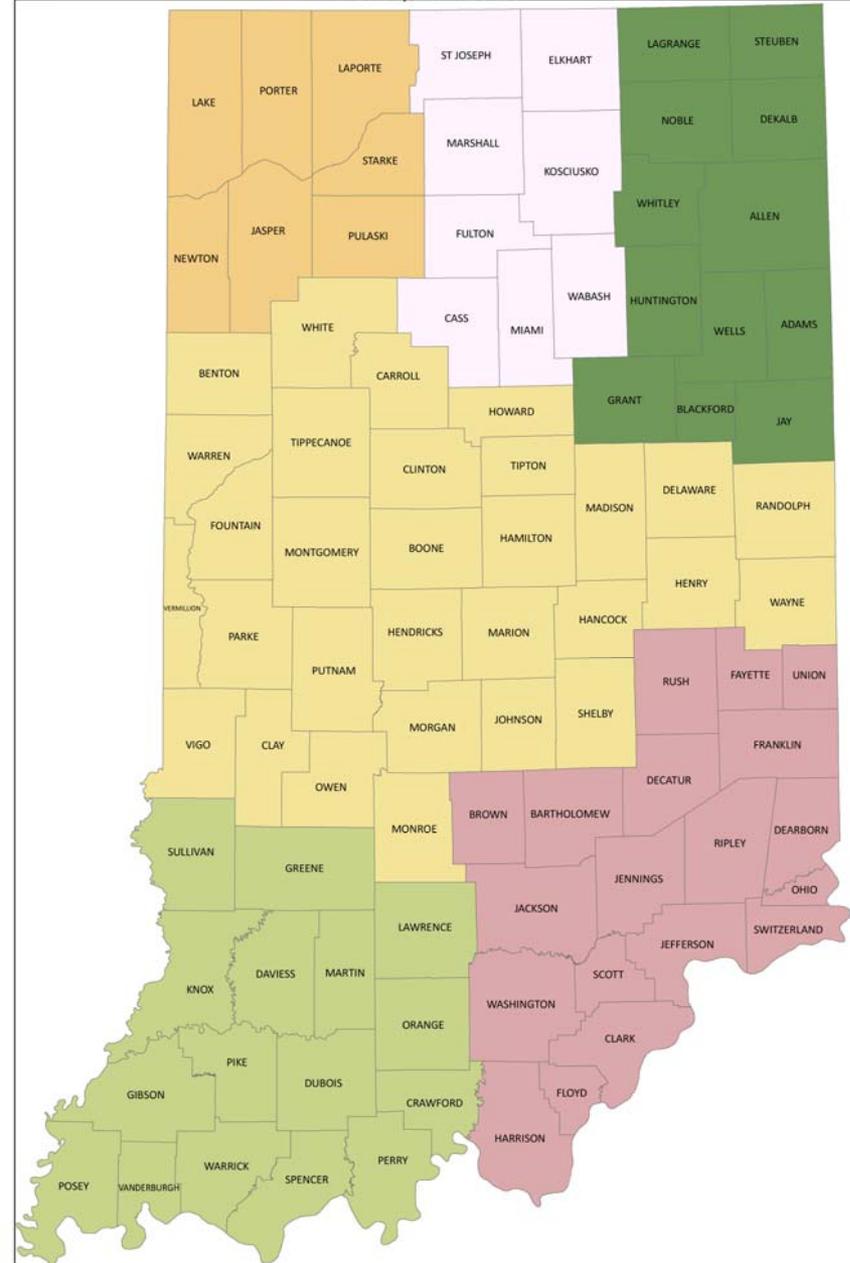
**8 assessment division staff with 18 or more
years experience with the DLGF**



DLGF Assessment Division Field Representatives

Don Adair	317-650-9298	dadair@dlgf.in.gov
Tommy Bennington	317-650-9254	tbennington@dlgf.in.gov
Everett Davis	317-650-9250	edavis@dlgf.in.gov
Sharon Elliott	317-650-9209	shellriott@dlgf.in.gov
James Hemming	317-650-9126	jhemming@dlgf.in.gov
Terry Knee	317-519-1809	tknee@dlgf.in.gov
Joe Lukomski	317-519-1812	jlukomski@dlgf.in.gov
Steve McKinney	317-650-8990	smckinney@dlgf.in.gov
Phillip Raskosky	317-650-6936	praskosky@dlgf.in.gov
John Toumey	317-650-6849	jtoumey@dlgf.in.gov

Data updated 12/6/2007





Additional Topics of Interest

- Appeals Log
- Rule Revisions
- Form 101 Elimination



Today's Meeting Agenda:

- **Township Assessor Transition of Duties to County**
- **Vendor Contracts**
- **Ratio Studies**
- **DLGF Appeals Log**
- **New Sales Disclosure Form**
- **Data Upload Tool**
- **Data Receipt Process Flows**
- **How Can We Help?**



Contact Us

Department of Local Government Finance

Phone: 317-232-3777

Fax: 317-232-8779

cmusgrave@dlgf.in.gov

www.dlgf.in.gov



Data Receipt Process Flows

Bonita Wheatley

Assistant Director, Operations

July 21, 2008

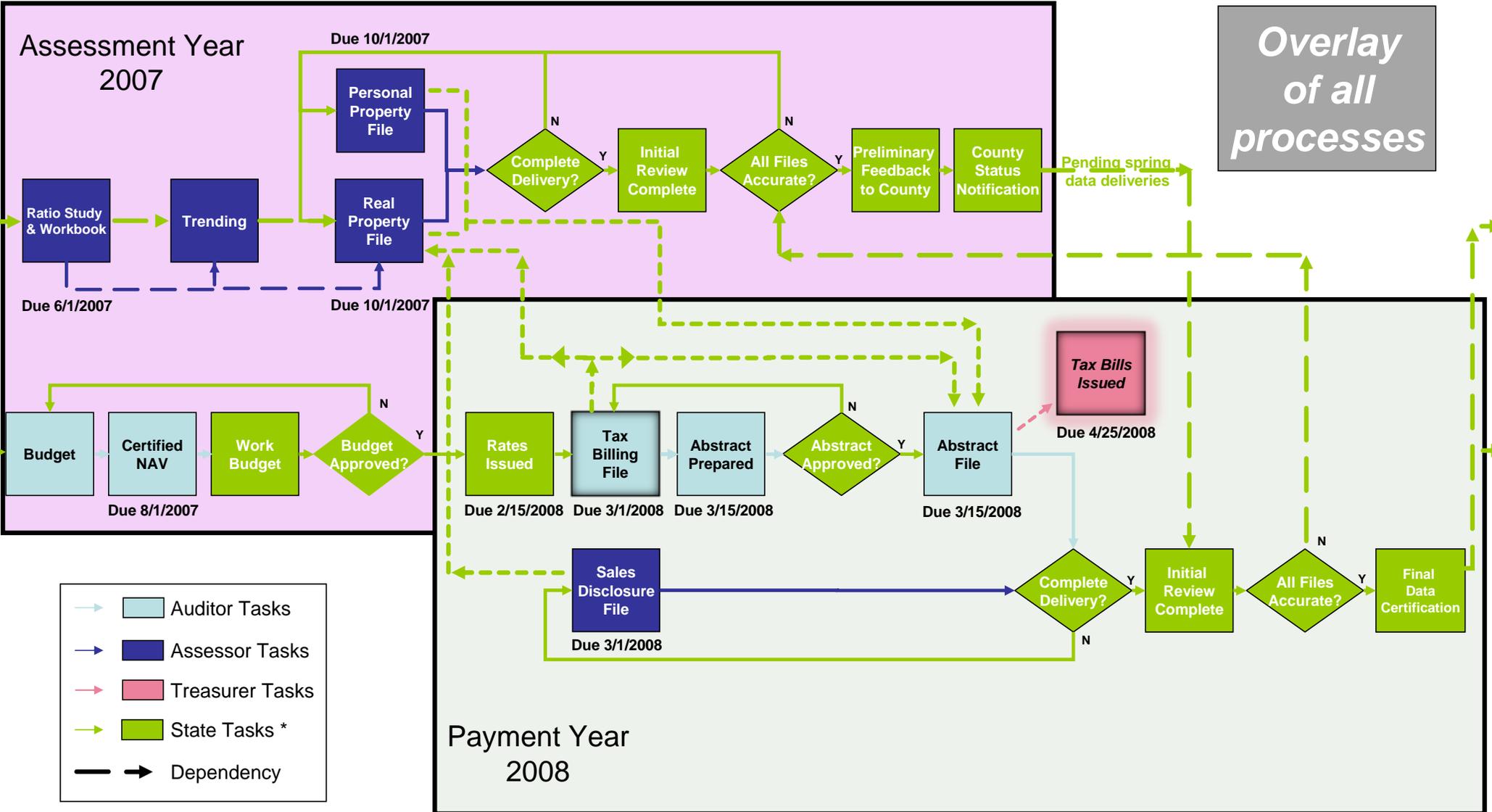


The cycle begins.....

**Sales
Disclosure
File**

The end result is.....

***Tax Bills
Issued***



* State offices include the Department of Local Government Finance, Legislative Services Agency, Auditor of State



Assessor submits.....

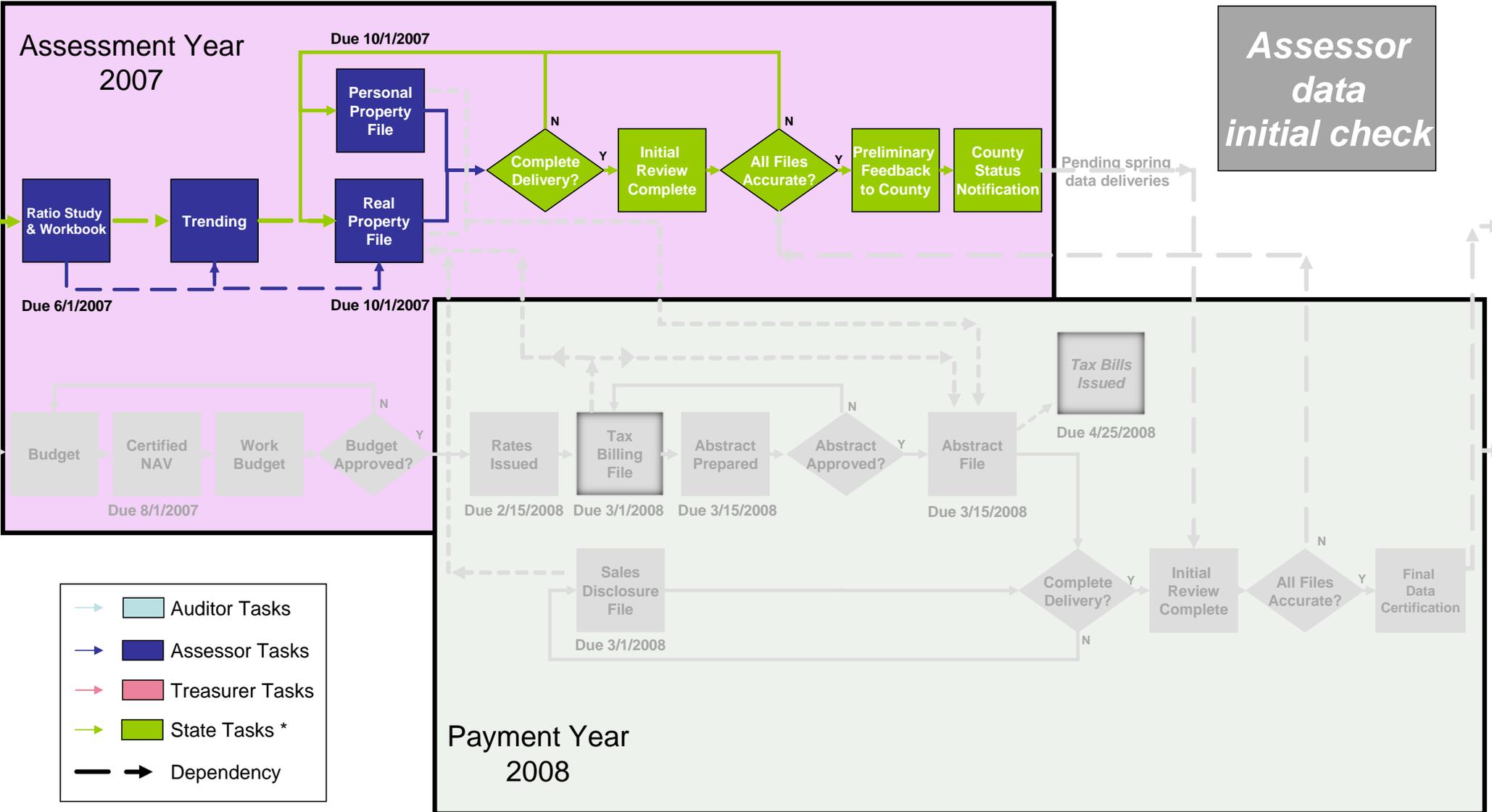
Ratio study
& Workbook

Data Analysis forwards Assessment the
compliant data needed for ratio study review

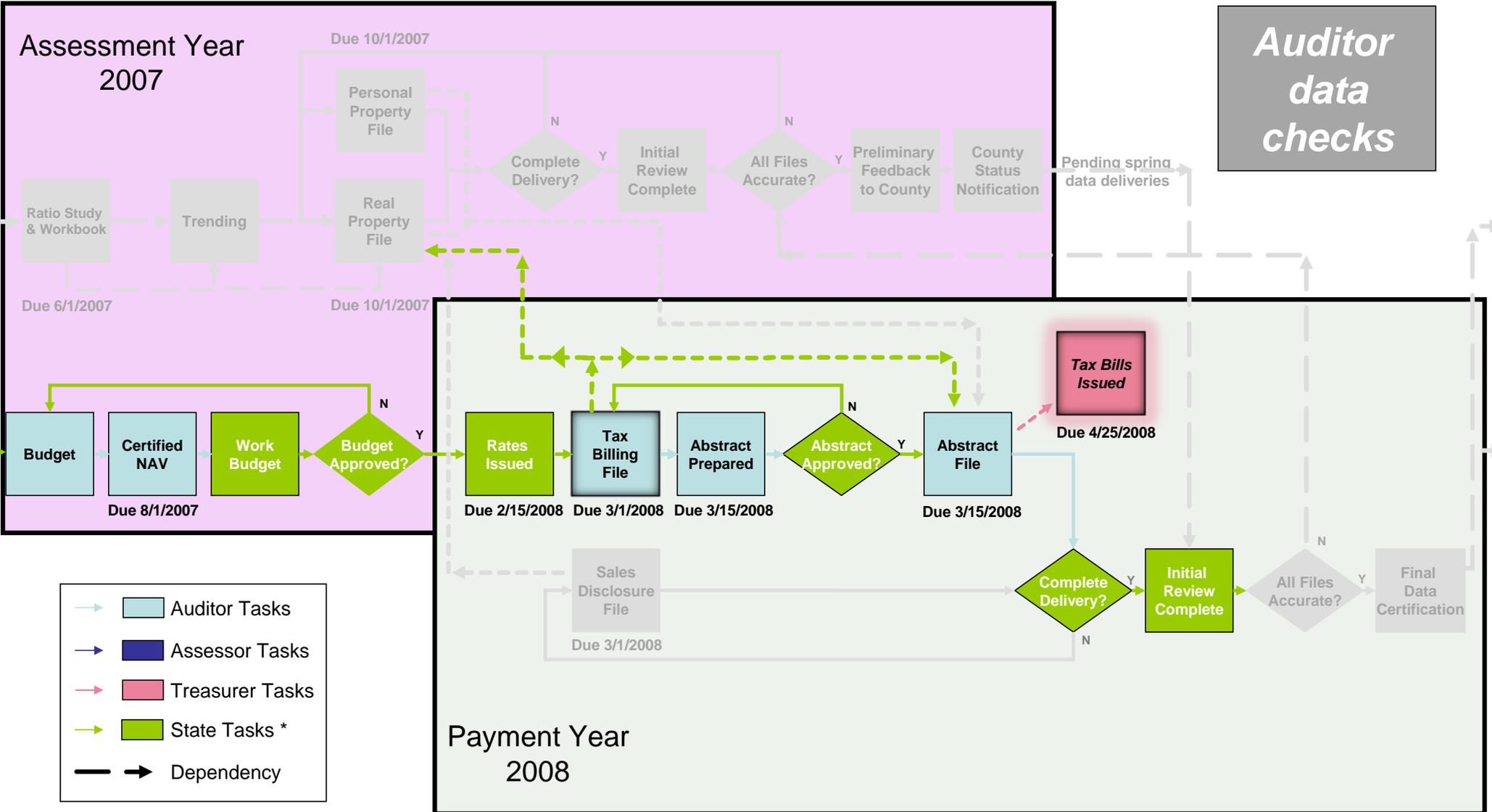
2005
Sales
Disclosure
File

2006
Sales
Disclosure
File

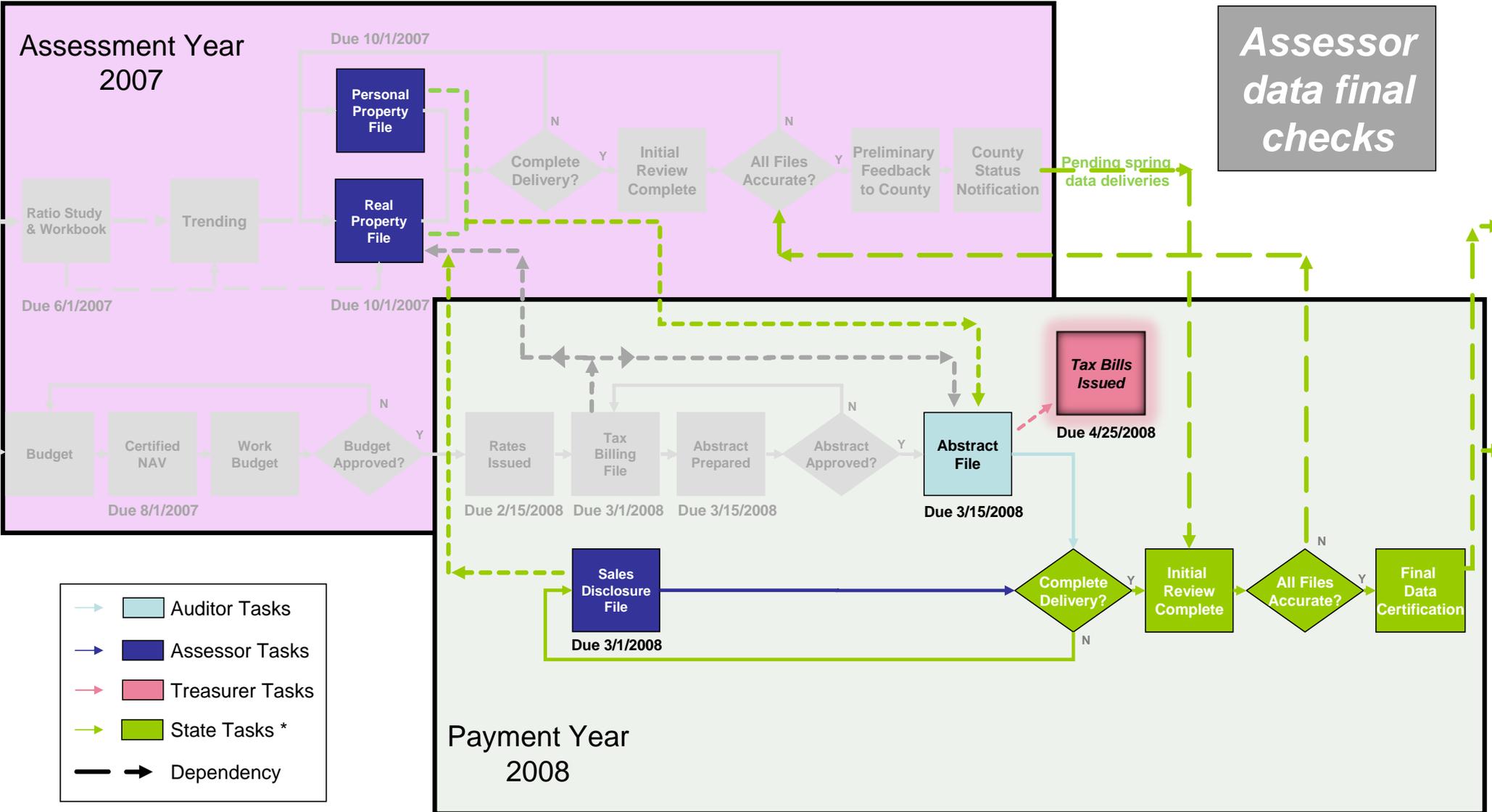
06/pay07
Real
Property
File



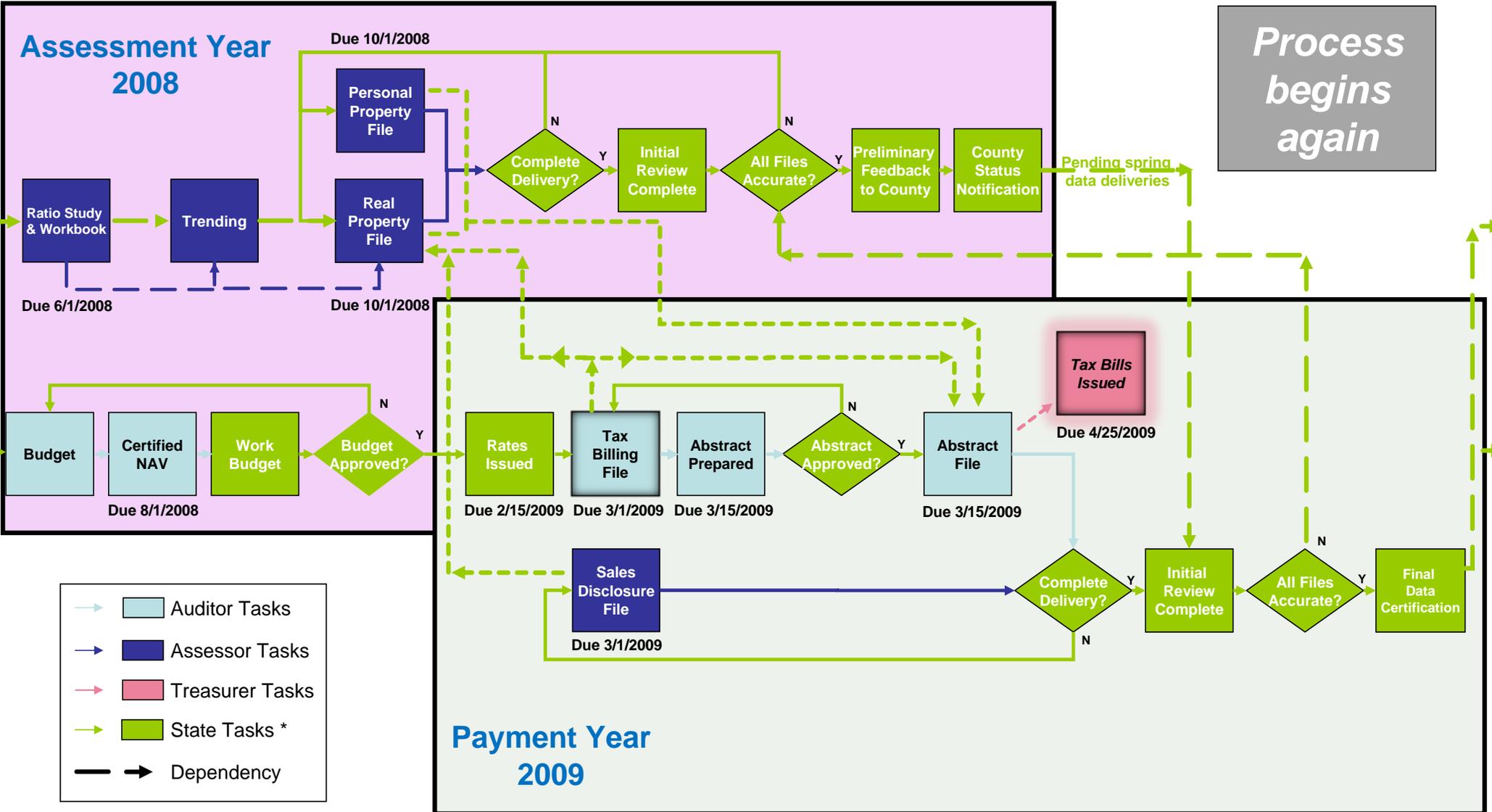
* State offices include the Department of Local Government Finance, Legislative Services Agency, Auditor of State



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Real Property – Most Common Compliance Issues

- 1) Fields do not correctly total
- 2) Invalid property class codes
- 3) Invalid tax districts
- 4) Non-assessable property has assessed value
- 5) Assessed values by tax district and/or total county variance to abstract
- 6) PARCEL file does not match dependent files (i.e. LAND, IMPROV)

Personal Property – Most Common Compliance Issues

- 1) Invalid NAICS codes
- 2) Assessed values include inventory values
- 3) Assessed value variance to abstract
- 4) Missing POOLDATA records
- 5) Locally assessed utilities reported in Business Depreciable Per Prop fields instead of the utilities fields



Auditor – Most Common Compliance Issues

- 1) Abatement, UEZ, Investment deduction code &/or amount issues
- 2) No personal prop in file 3) Exempt codes incorrectly coded as “Other”
- 4) Assessed values by tax district &/or total county variances to abstract
- 5) Calculated net tax not matching reported net tax 6) No parcel # match

Sales Disclosures – Most Common Compliance Issues

- 1) Records missing critical data (i.e. sales prices, buyer/seller names, etc)
- 2) No parcel number &/or tax district match to PARCEL file or 2nd year of sales
- 3) Non-exempt and/or valid record count does not fall within tolerances
- 4) Valid & non-valid confused with non-exempt & exempt classifications



All Datasets – Most Common Compliance Issues

- 1) Improperly formatted files (i.e. character shift)
- 2) Invalid dates
- 3) Incorrect data type (letters in numeric fields)
- 4) Unknown or extra characters
- 5) Missing and/or non-standard data
- 6) Duplicate or missing Parcel Numbers and/or Tax ID Numbers

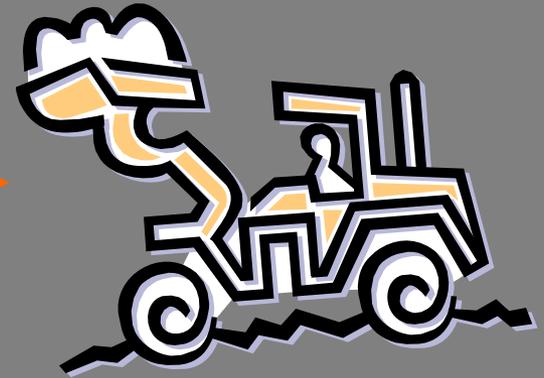
“The role of the Data Analysis team is to test the data sufficiently so there is a reasonable expectation that it is both accurate and complete. When counties are unable to reach the pre-defined benchmarks, we must rely on written explanations from counties to assist in determining if the problem is county specific or it is something we must address statewide. This also serves as documentation for the circumstances pertinent to a county and may warrant our granting an adjustment to the requirement once the details have been reviewed.” – Bonita Wheatley

Progress of Data Upload Tool

Jeffrey A. Volz, Director of Operations, DLGF
Kathy McCarter, McCarter and Associates

July 21, 2008

Making Progress



Benefits

- Conveniently available 24/7
- Reports generated are automated
- Processes are consistently applied to all datasets
- Reports provide detail deficiencies by record for county review/correction
- Assessor data can be tested prior to rollover to Auditor in timely manner

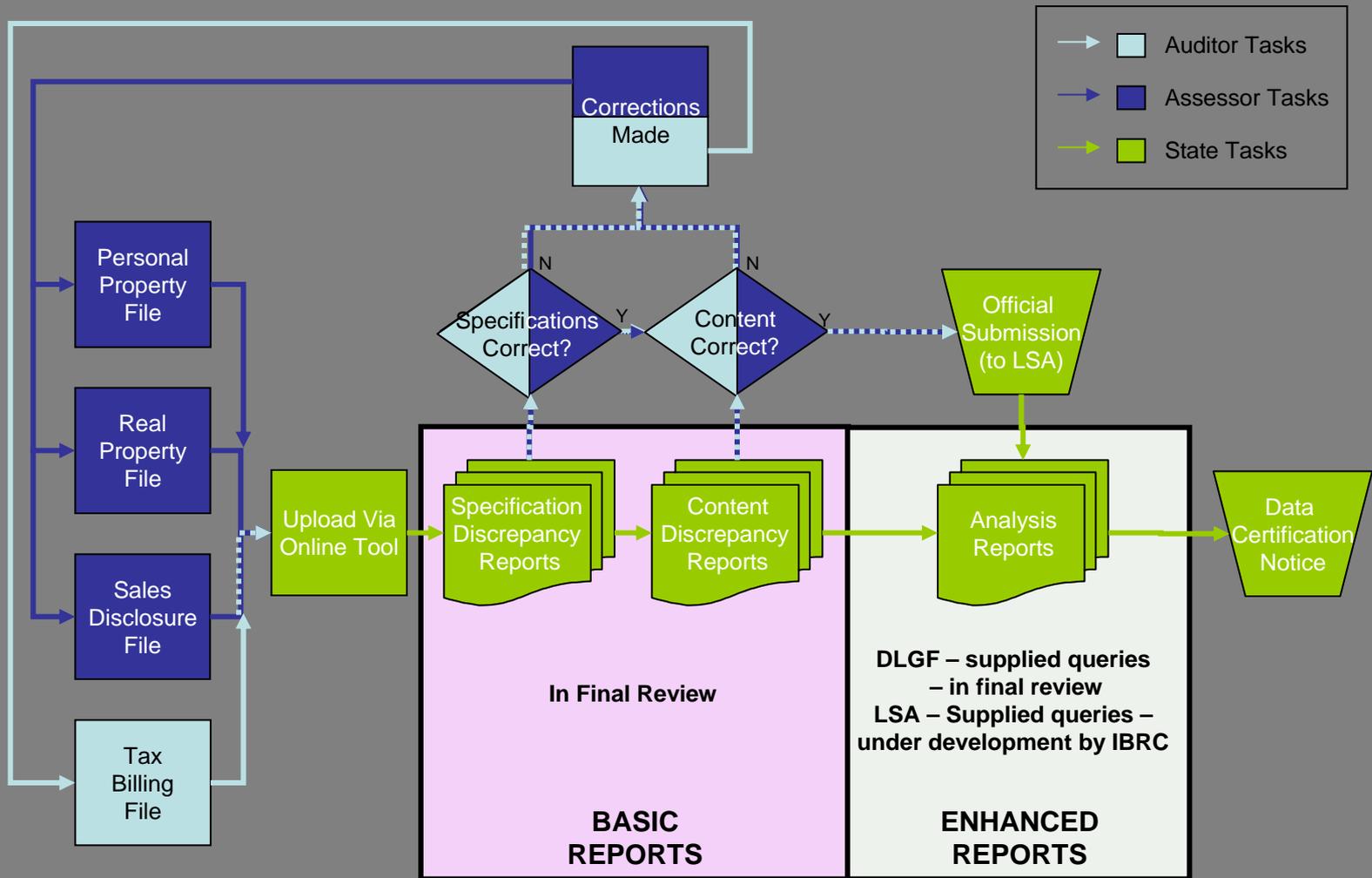
Benefits

- Detailed data deficiencies provided to Counties that have never been provided before
- Data anomalies are more easily identified
- Systemic problems are identified
- County provided targeted information by record for correcting errors
- State acquires cleaner, more consistent, more useable data

Annual County File Submissions that Require Certification

- 92 Counties = 368 datasets = 1012 individual files for 1 year
 - Assessor Data (Parcel Level / 552 files)
 - Personal Property Data (Return Level / 184 files)
 - Sales Disclosure Data (Form Level / 92 files)
 - Auditor Data (Tax bill Level / 184 files)

County Submissions Via *Test Mode*

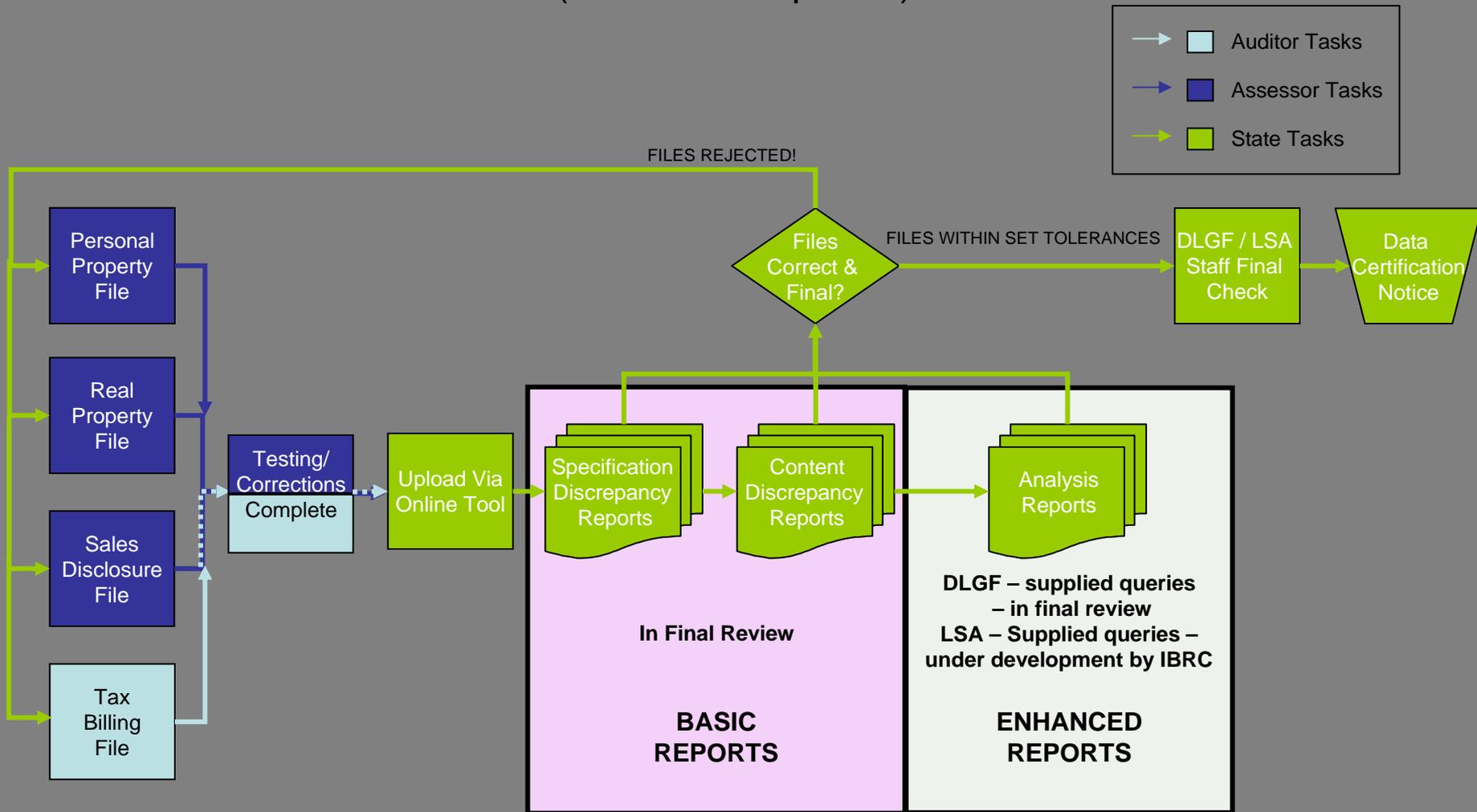


Test Submissions - County

- *Test* submissions are provided to help counties identify deficiencies in data submissions
- Counties may *test* their files as often as required to find data anomalies for correction, prior to *official* submission
- Counties may submit individual files in *test* mode
 - When doing so only reports specific to that file are valid
 - Reports that require verification between multiple files will be generated based on data available in the *test* space as of the upload session

County Submissions Via *Official Mode*

(under development)

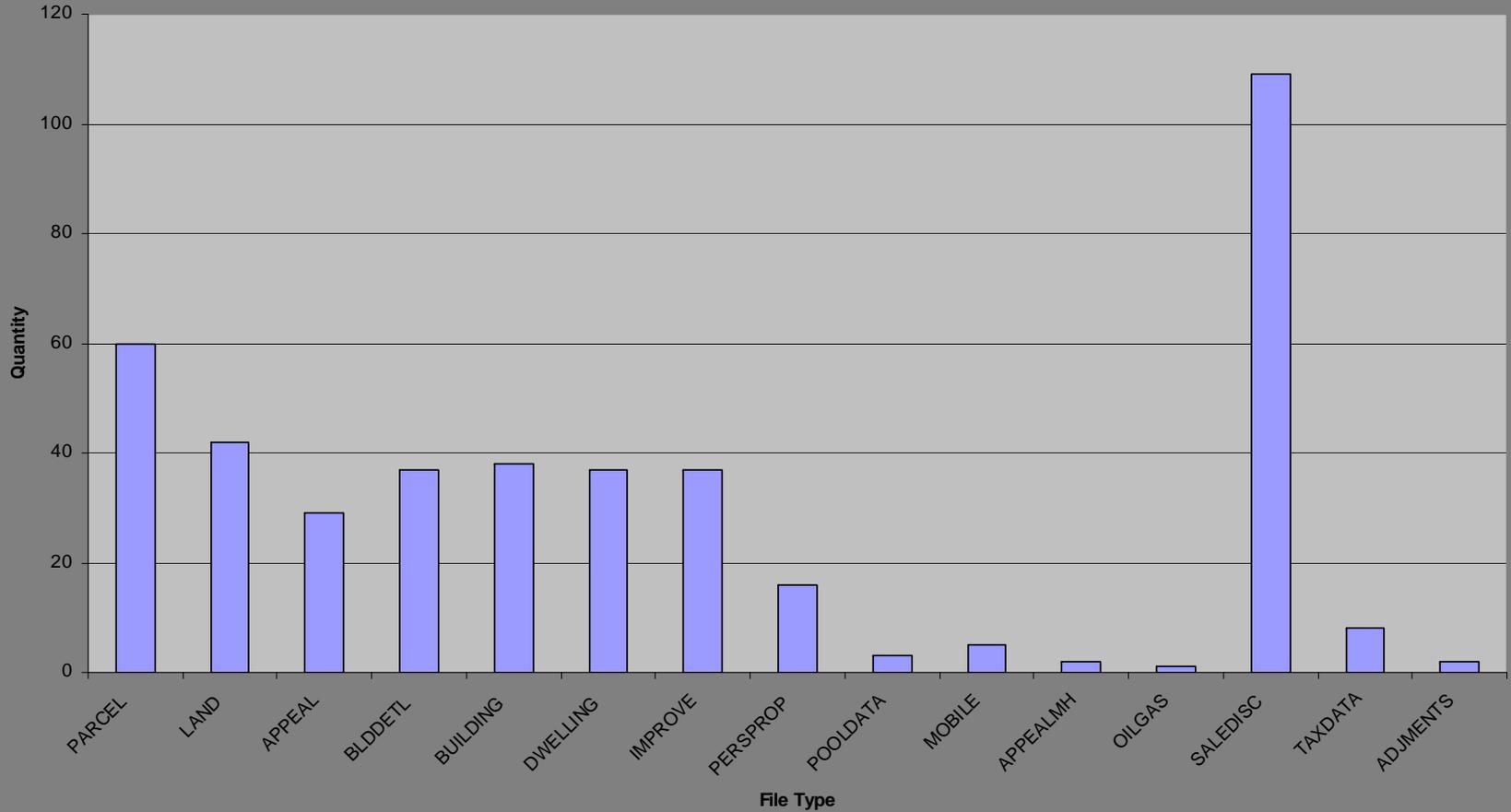


County Use of Upload *Test*

In the 4 months the *test* tool has been available to the counties:

- 48 counties have tried to upload 426 data files in *test* mode
- 31 counties have loaded a specific file more than once
- 29 counties have loaded more than 1 type of file
- Approximately 271 reports have been produced for counties
- 1 2006 pay 2007 file was uploaded; 385 2007 pay 2008 files were uploaded; and 40 2008 pay 2009 files were uploaded by counties

County Uploads by File Type



Official Submissions - County

(under development)

- *Official* submissions are considered final deliveries by counties to the state
- *Official* submissions are used to determine compliance with state specifications
- Counties may submit *official* files once, unless otherwise determined by the state
- *Official* files are used for evaluation and analysis by the state

Upload Login

- The Property Data Upload Application is an Internet web based tool
- Tool requires a secure user login – each county auditor and assessor has been issued a secure login

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
Committed to a fair and equitable property tax system for Hoosier taxpayers.

Property Data Upload Application

For Authorized Indiana County Personnel
For access information or questions, contact the [Department of Local Government Finance](#)

User Name:
Password:
 Remember me next time.

[Forgot your password?](#)

Indiana Department of Local Government Finance
100 North Senate Ave., Room N1058
Indianapolis, IN 46204
dlat@dlgf.in.gov

Powered by
STATSIndiana

Select Data

- Once logged in, the county official selects year, dataset, and dataset sub-item to be uploaded
- All files must be zipped and are uploaded via secure encryption

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[Logout](#)

Property Data Upload

For Authorized Indiana County Personnel
Contact [Department of Local Government Finance](#) for Appropriate Access Information

[View County Reports](#)

County
Adams

Year
Select A Year

Dataset
Select A Dataset

Dataset Subitem
Select a Subitem

Use this upload tool to submit county property tax management files to the DLGF in a convenient, efficient and timely manner.

Be sure to test files for adherence to format specifications and content review using the testing mode.

Test Official Submission
Submit your file in Zip Format only

Upload Data

- Files already loaded will be listed with status information about submissions
- User browses to location of zip files to upload in *test* mode
- ← *Official* submission is currently unavailable to Counties

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Property Data Upload [Logout](#)

For Authorized Indiana County Personnel
Contact [Department of Local Government Finance](#) for Appropriate Access Information

County: Hendricks

Year: 2006 pay 2007

Dataset: Real Property

Dataset Subitem: Select a Subitem

Use this upload tool to submit county property tax management files to the DLGF in a convenient, efficient and timely manner.

Be sure to test files for adherence to format specifications and content review using the testing mode.

Real Property [View County Reports](#)

Subitem	Assessment Year	Status	Last Upload Date	Text File Size (Bytes)	Submissions
PARCEL	2006	Report Produced Test	3/26/2008 10:01:58 AM	5,090,502	3
LAND	2006	Report Produced Test	3/26/2008 10:02:35 AM	1,490,845	2
IMPROVE	2006	Report Produced Test	3/26/2008 10:02:58 AM	1,848,605	2
DWELLING	2006	Report Produced Test	3/26/2008 10:03:14 AM	1,531,780	3
BUILDING	2006	Report Produced Test	3/26/2008 10:03:28 AM	45,062	2
BLDDETL	2006	Report Produced Test	3/26/2008 10:04:11 AM	65,114	2
APPEAL		No File			0

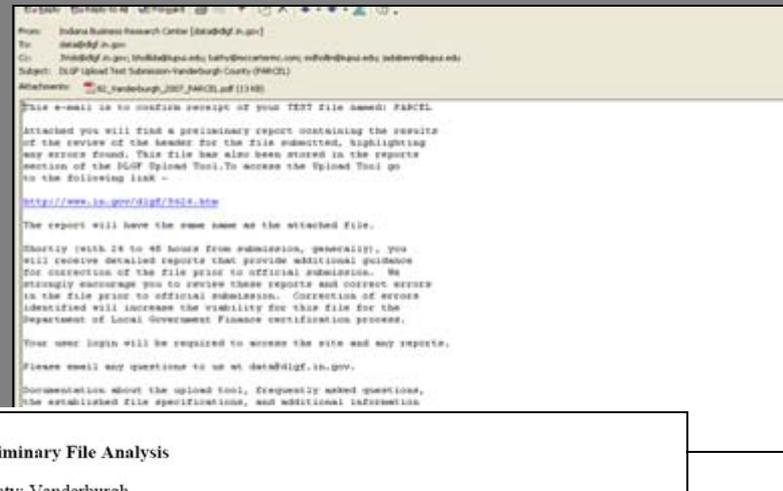
C:\Documents and Settings\ Browse... Upload

Test Official Submission

Submit your file in Zip Format only

Notification of Receipt

- Counties receive notice of receipt via e-mail
- Preliminary report of submission is provided based on header of file submitted



Preliminary File Analysis

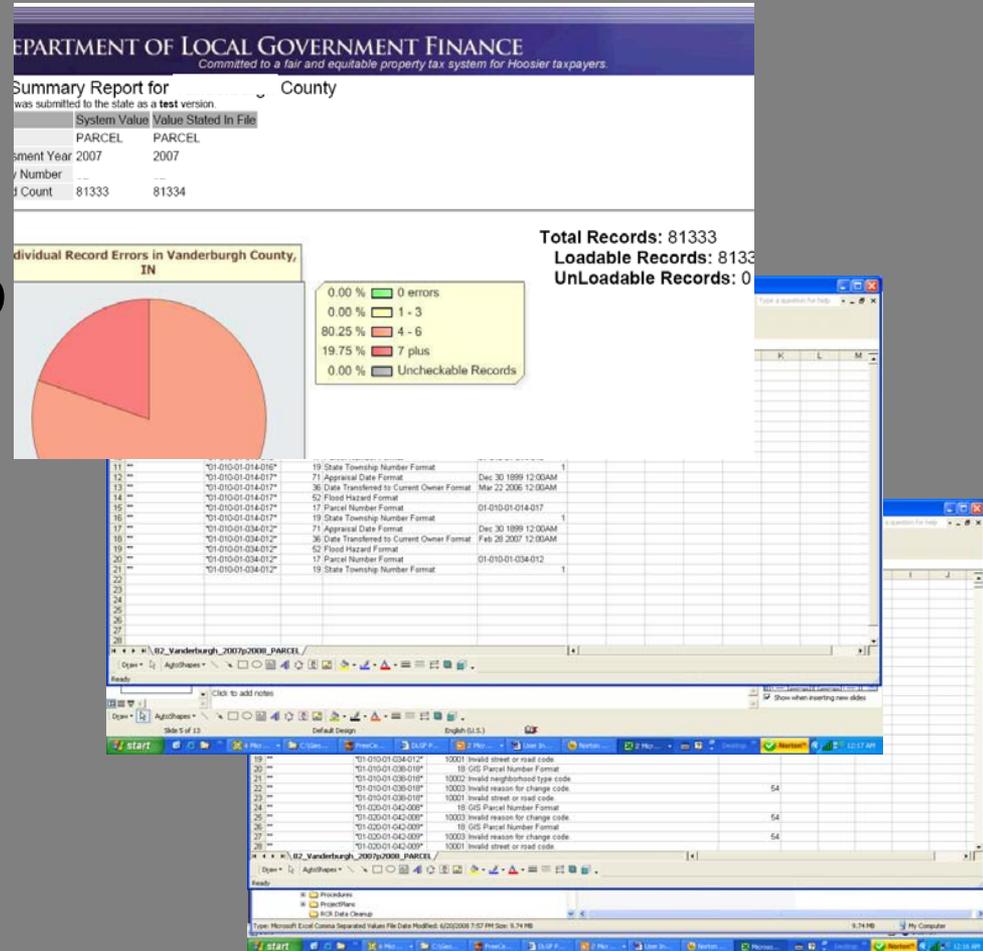
County: Vanderburgh
Year: 2007 pay 2008
Dataset: Real Property
Subitem: PARCEL
Status: Test Submission on 6/20/2008 5:06:52 PM

1. Header Field Name Check

Header Field Name	Status	Value in File
Filename:	✓	FileName:_PARCEL_
County Number:	✓	County_Number:82_
County Description:	✓	County_Description:Vanderburgh_County_
LCM:	✓	LCM:0.06_

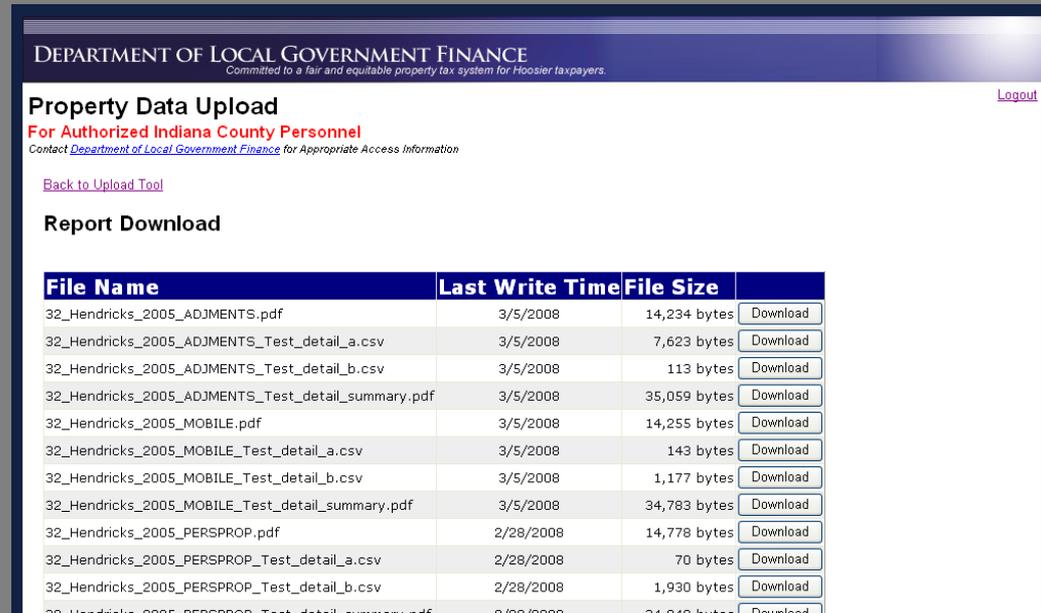
Report Content

- Reports are generated that provide information to county about problems found
- Summary reports provide statistics and chart of deficiencies
- Detail reports give detail of deficiencies per record



Report Access

- Report results can be viewed online or downloaded by the county
- Both summary and detail reports for *test* submissions are provided to the county



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Property Data Upload [Logout](#)
For Authorized Indiana County Personnel
Contact [Department of Local Government Finance](#) for Appropriate Access Information

[Back to Upload Tool](#)

Report Download

File Name	Last Write Time	File Size	
32_Hendricks_2005_ADJMENTS.pdf	3/5/2008	14,234 bytes	Download
32_Hendricks_2005_ADJMENTS_Test_detail_a.csv	3/5/2008	7,623 bytes	Download
32_Hendricks_2005_ADJMENTS_Test_detail_b.csv	3/5/2008	113 bytes	Download
32_Hendricks_2005_ADJMENTS_Test_detail_summary.pdf	3/5/2008	35,059 bytes	Download
32_Hendricks_2005_MOBILE.pdf	3/5/2008	14,255 bytes	Download
32_Hendricks_2005_MOBILE_Test_detail_a.csv	3/5/2008	143 bytes	Download
32_Hendricks_2005_MOBILE_Test_detail_b.csv	3/5/2008	1,177 bytes	Download
32_Hendricks_2005_MOBILE_Test_detail_summary.pdf	3/5/2008	34,783 bytes	Download
32_Hendricks_2005_PERSPROP.pdf	2/28/2008	14,778 bytes	Download
32_Hendricks_2005_PERSPROP_Test_detail_a.csv	2/28/2008	70 bytes	Download
32_Hendricks_2005_PERSPROP_Test_detail_b.csv	2/28/2008	1,930 bytes	Download
32_Hendricks_2005_PERSPROP_Test_detail_summary.pdf	2/28/2008	34,040 bytes	Download

Impact of Reports

- Counties receive enough detail for deficiencies in a timely manner to achieve corrections prior to *official* submissions
- County corrections in file submissions mean the state acquires more accurate information
- More consistent and faster processing of data allows more accurate data to be more readily accessible, supporting better decision making
- Automated processing frees staff to be reallocated to ad hoc and customized analysis

Basic Reports

- Verification of file essentials will be conducted immediately after upload
- Notification is sent directly to officeholders responsible for submission
- Tool tests for compliance with established format specifications contained within the published Data Standards
- Tool also tests for obvious errors found in the content of the submitted file, such as verification of codes or alpha characters in numeric fields

Enhanced Reporting

(under development)

- Verification and cross-file analysis of files
- Detailed feedback on the compliance and content of the files submitted is provided in a comprehensive detailed record report for use by county officials and state analysts
- Cross-file analysis queries that support certification are automated and in final review for DLGF-supplied queries and under development for LSA-supplied queries.
- Enhanced summary reports provide overview of cross-file errata found to help identify systemic errors and data anomalies

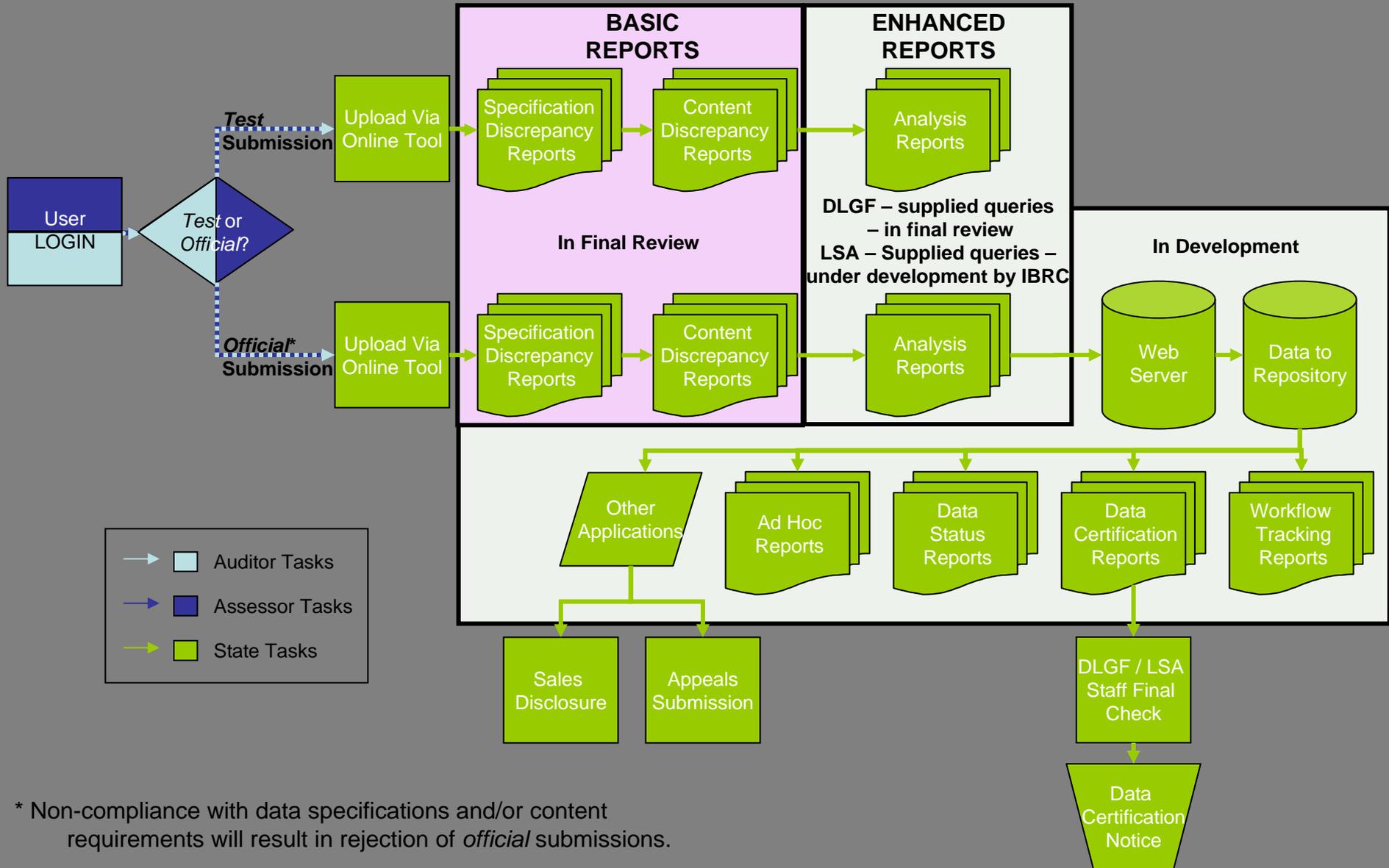
Access to Reports

- E-mail notifications are sent to officeholders responsible for submission upon completion of basic summary and detail reports
- E-mail notifications are sent to officeholders responsible for submission in the event submitted files have been rejected by the upload tool
- Reports are also stored on the application server in a county specific subdirectory, accessible via a secure web access account

Secure Access to Tool

- County assessors and county auditors are provided a login and password to access the Property Data Upload Application
- County officials are granted access to view the resulting reports for their county only
- Reports are accessible via the secure web access account
- These reports can be downloaded and used by county staff and/or contracted vendors to correct any deficiencies found in the file submissions

Data Upload Processes



* Non-compliance with data specifications and/or content requirements will result in rejection of *official* submissions.

Two Methods for Uploading Files

- *Testing* Files
 - Users can upload and run data files through the standardized verification and quality control checks to determine what, if anything, that may need reviewed and/or corrected prior to officially submitting the files
 - Counties are strongly encouraged to make use of the *testing* mode so that any problems can be corrected prior to *official* submission
 - The *testing* mode can be used as many times as necessary to assure the quality and accuracy of the content of the files prior to *official* submission

Two Methods for Uploading Files

- Submitting *Official* Files (currently under construction)
 - The *official* files are those used by the State to determine certification status
 - After testing files and verifying the accuracy of the content, the goal is to use those files uploaded as the *official* file submissions to the State
 - Counties will be able to submit complete datasets (i.e., both TAXDATA.TXT and ADJMENTS.TXT comprise a dataset), for a one-time submission , unless otherwise determined by the state
 - All files should have been reviewed by the county after submission via *test* mode to assure accuracy of the content of the files prior to *official* submission

Department of

Local Government Finance



Revised Sales Disclosure Form

Department of Local Government Finance
Tim Jorczak, Assistant Director of Operations

July 21, 2008

Topics to be Covered

- Overview of the changes to the sales disclosure form (SDF)
- Review of the new form and the content
- The online tool for public users
- Frequently Asked Questions

Why Did the SDF Change?

- HEA 1293 (P.L. 144-2008) requires the DLGF to create a new form reflecting the changes in the law
- Requires on-line filings and database
- Requires the SDF to be used as application for certain deductions
 - June 2, 2008 Memo and FAQ's

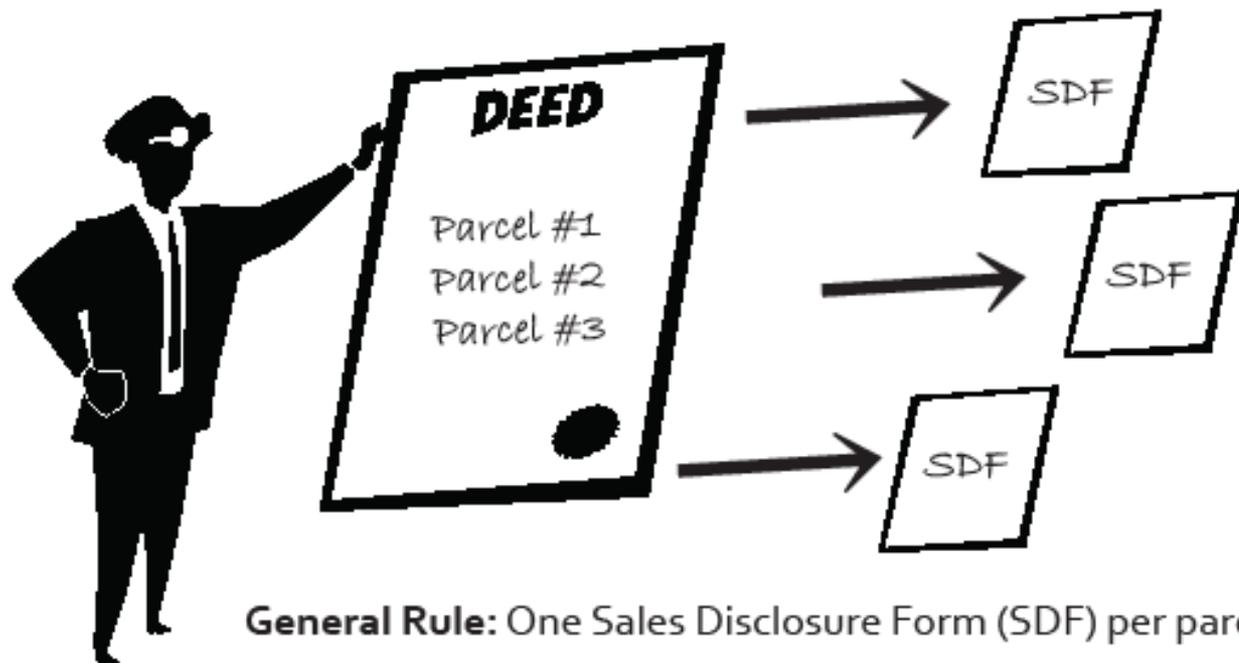
Memo: [http://www.in.gov/dlgf/files/Memo-changes to Sales Disclosure Form.pdf](http://www.in.gov/dlgf/files/Memo-changes_to_Sales_Disclosure_Form.pdf)

FAQ's: http://www.in.gov/dlgf/files/Memo-Sales_Disclosure_FAQ.pdf

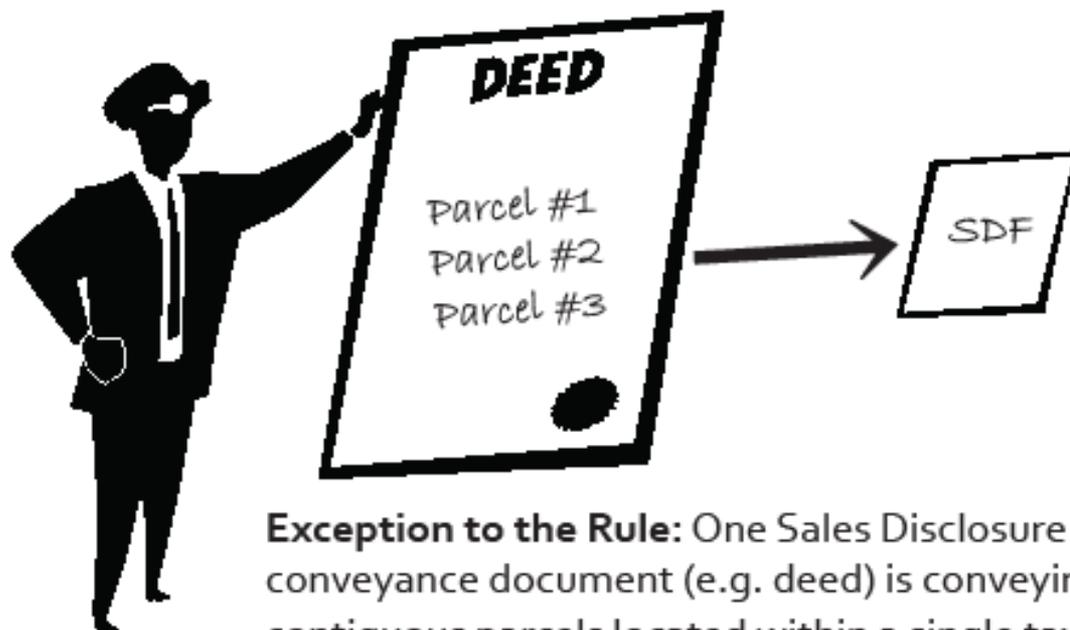
Why Did the SDF Change?

- July 2 – a new yes/no condition was added to address the standard conveyance between two parties for valuable consideration

YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	1. A transfer of real property interest for valuable consideration.



General Rule: One Sales Disclosure Form (SDF) per parcel



Exception to the Rule: One Sales Disclosure Form (SDF) if single conveyance document (e.g. deed) is conveying two (2) or more contiguous parcels located within a single taxing district (i.e. township).

Assessor Review

- Sales Disclosure Form to be reviewed for completeness by the county assessor, then forwarded to the county auditor
- The county auditor may not accept a conveyance if
 - The sales disclosure form is not included with the conveyance document; or
 - The sales disclosure form is incomplete and/or not stamped by the county assessor

Conveyance Document Defined

- A conveyance document is defined as any transfer of a real property interest for **valuable consideration** to include:
 - A document
 - A Deed
 - A Contract of sale
 - An Agreement
 - A Judgment
 - A lease that includes the fee simple estate and is for a period in excess of ninety (90) years
 - A quitclaim deed serving as a source of title
 - A document presented for recording that purports to transfer a real property interest for valuable consideration
 - Another document presented for recording

Conveyance Document Defined

- Filers are required to **disclose**, but are **not subject to a fee** when filing the following:
 - Documents for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgment, condemnation, or probate
 - Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety
 - Transfer to a charity, not-for-profit organization, or government
 - Easements or right-of-way grants

Conveyance Document Defined

- Filers should note that the following items do **NOT** require a sales disclosure form be prepared:
 - Security interest documents such as mortgages or trust deeds; leases less than 90 years
 - Agreements and other documents for mergers, consolidations, and incorporations involving solely non-listed stock
 - Quitclaim deeds not serving as a source of title
 - A transfer for no consideration or a gift, or when rerecording to correct prior recorded document.

Review the Revised SDF

INDIANA SALES DISCLOSURE FORM SDF ID: _____

PART 2 - COUNTY ASSESSOR
The county assessor must verify and complete items 1 through 11 and stamp the sales disclosure form before sending to the buyer.

1. Property	2. AV Land	3. AV Improvement	4. Value of Personal Property	5. AV Total	6. Prop Class
A)					
B)					

Assessor Stamp

10. Identify physical changes to property between March 1 and date of sale: _____

11. If applicable, identify any additional special circumstances relating to valuation of sale: _____

PART 3 - COUNTY AUDITOR

Auditor Stamp

1. Disclosure fee amount collected: \$ _____

2. Other Local Fee: \$ _____

3. Total Fee Collected: \$ _____

4. Auditor receipt book number: _____

5. Date of transfer (MM/DD/YYYY): _____

INDIANA SALES DISCLOSURE FORM SDF ID: _____

D. PREPARER
Preparer of the Sales Disclosure Form
Address (Number and Street)
City, State, and ZIP Code

E. SELLER(S)/GRANTOR(S)
Seller 1 - Name as appears on conveyance document
Address (Number and Street)
City, State, and ZIP Code
Telephone Number
Signature of Seller
Printed Name of Seller
Date (MM/DD/YYYY)

F. BUYER(S)/GRANTEE(S) - APPLICATION FOR DEDUCTIONS AND CREDIT
Buyer 1 - Name as appears on conveyance document
Address (Number and Street)
City, State, and ZIP Code
Telephone Number
Signature of Buyer 1
Printed Name of Buyer 1
Date (MM/DD/YYYY)

G. BUYER(S)/GRANTEE(S) - APPLICATION FOR DEDUCTIONS AND CREDIT
Buyer 2 - Name as appears on conveyance document
Address (Number and Street)
City, State, and ZIP Code
Telephone Number
Signature of Buyer 2
Printed Name of Buyer 2
Date (MM/DD/YYYY)

Auditor Signature _____ Date (MM/DD/YYYY)

PART 4 - RECEIPT FOR STATEMENT OF CREDIT/DEDUCTION OF ASSESSED VALUATION

SDF ID _____ SDF Date (MM/DD/YYYY) _____

Buyer 1 - Name as appears on conveyance document _____

Address of Property (A) _____

City, State, and ZIP Code _____

List the deductions for which the Sales Disclosure Form is application: _____

A person who knowingly and intentionally falsifies value of transferred real property, or omits or falsifies any information required to be provided in the sales disclosure form commits a Class C felony.

SALES DISCLOSURE FORM
State Form 6021 (01/27-04)
Prescribed by Department of Local Government Finance
Pursuant to IC 6-1-1-5.5

SDF ID: _____ County _____ Year _____ Unique ID _____
SDF Date: _____

SALES DISCLOSURE FORM
State Form 6021 (01/27-04)
Prescribed by Department of Local Government Finance
Pursuant to IC 6-1-1-5.5

PHYSICAL NOTES: The telephone numbers of the parties on this form are confidential according to IC 6-1-1-5.5-1(d).

PART 1 - To be completed by BUYER/GRANTEE and SELLER/GRANTOR
A. PROPERTY TRANSFERRED - MUST BE CONVEYED ON A SINGLE CONVEYANCE DOCUMENT

1. Property Number	Check box if applicable to parcel	5. Complete Address of Property	6. Complete Tax Billing Address (if different from property address)
A)	<input type="checkbox"/> 2. Split <input type="checkbox"/> 3. Land <input type="checkbox"/> 4. Improvement		
7. Legal Description of Parcel A:			
B)	<input type="checkbox"/> 2. Split <input type="checkbox"/> 3. Land <input type="checkbox"/> 4. Improvement		
7. Legal Description of Parcel B:			

B. CONDITIONS - IDENTIFY ALL THAT APPLY

IF CONDITIONS 1-11 APPLY, FILERS ARE SUBJECT TO DISCLOSURE AND A DISCLOSURE FILING FEE.	YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. A transfer of real property interest for valuable consideration.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Buyer is an adjacent property owner.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Vacant land.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Exchange for other real property ("Trade").
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Seller paid points. (Provide the value Table C Item 12.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Change planned in the primary use of the property? (Describe in special circumstances in Table C Item 3.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Existence of family or business relationship between buyer and seller. (Complete Table C Item 4.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Land contract. Contract term (m): _____ and contract date (MM/DD/YYYY): _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Personal property included in transfer. (Provide the value Table C Item 5.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Physical changes to property between March 1 and date of sale. (Describe in special circumstances in Table C Item 3.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. Partial interest. (Describe in special circumstances in Table C Item 3.)

C. SALES DATA - DISCLOSE VALUE OF ITEMS LISTED IN TABLE B, ITEMS 1-15

1. Conveyance date (MM/DD/YYYY): _____

2. Total number of parcels: _____

3. 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.

4. Family or business relationship existing between buyer and seller?
Amount of discount: \$ _____

5. Estimated value of personal property: \$ _____

6. Sales price: \$ _____

7. Is the seller financing sale? If yes, answer questions (8-13).

8. Is buyer/borrower personally liable for loan?

9. Is this a mortgage loan?

10. Amount of loan: \$ _____

11. Interest rate: _____ %

12. Amount in points: \$ _____

13. Amortization period: _____

Parts of the Form

- Part 1 - To be completed by Buyer/Grantee and Seller/Grantor
 - A. Property Transferred
 - B. Conditions
 - C. Sales Data
 - D. Preparer
 - E. Seller(s)/Grantor(s)
 - F. Buyer(s)/Grantee(s) – application for deductions and credits
- Part 2 - County Assessor
- Part 3 - County Auditor
- Part 4 – Receipt for statement of credit/deduction of assessed valuation

SDF ID

- Located in upper right of form
- Assigned by online system
- Unique number composed of County ID (01-92) – Year – Unique ID (system generated)
- Used by DLGF/County to track specific SDF



SALES DISCLOSURE FORM

State Form 46021 (RB/7-08)

Prescribed by Department of Local Government Finance
Pursuant to IC 6-1.1-5.5

CONFIDENTIALITY NOTICE: The telephone numbers of the parties on this form are confidential according to IC 6-1.1-5.5-2(d).

SDF ID

County	Year	Unique ID

SDF Date: _____

Part 1A. Property Transferred

- A separate SDF is required for each parcel conveyed, regardless of whether more than one (1) parcel is conveyed under a single conveyance document.
- However, only one (1) SDF is required if there is a single conveyance document that conveys two (2) or more **contiguous** parcels located **entirely within a single taxing district**
- Item 1 property number requires State 18-digit property ID with dashes/periods - If no State ID has been assigned, subdivision and lot number is required



PART 1 - To be completed by BUYER/GRANTEE and SELLER/GRANTOR			
A. PROPERTY TRANSFERRED - MUST BE CONVEYED ON A SINGLE CONVEYANCE DOCUMENT			
1. Property Number	Check box if applicable to parcel	5. Complete Address of Property	6. Complete Tax Billing Address (if different from property address)
A.)	<input type="checkbox"/> 2. Split <input type="checkbox"/> 3. Land <input type="checkbox"/> 4. Improvement		
7. Legal Description of Parcel:			

Part 1A. Property Transferred

- Items 1, 5, 6, and 7 are required (attachment (s) can be provided for 7)
- Items 2, 3, 4 are checked only if applicable
- Hardcopy form allows space for 2 parcels – online is unlimited

PART 1 - To be completed by BUYER/GRANTEE and SELLER/GRANTOR			
A. PROPERTY TRANSFERRED - MUST BE CONVEYED ON A SINGLE CONVEYANCE DOCUMENT			
1. Property Number	Check box if applicable to parcel	5. Complete Address of Property	6. Complete Tax Billing Address (if different from property address)
A.)	<input type="checkbox"/> 2. Split <input type="checkbox"/> 3. Land <input type="checkbox"/> 4. Improvement		
7. Legal Description of Parcel A:			
B.)	<input type="checkbox"/> 2. Split <input type="checkbox"/> 3. Land <input type="checkbox"/> 4. Improvement		
7. Legal Description of Parcel B:			

Part 1B. Co

- Conditions 1-11 are subject to **disclosure and filing fee**
- Conditions 12-15 are subject to **disclosure but no filing fee**
- All conditions must be marked either YES or NO

B. CONDITIONS – IDENTIFY ALL THAT APPLY

If conditions 1-11 apply, filers are subject to disclosure and a disclosure filing fee.

YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	1. A transfer of real property interest for valuable consideration.
<input type="checkbox"/>	<input type="checkbox"/>	2. Buyer is an adjacent property owner.
<input type="checkbox"/>	<input type="checkbox"/>	3. Vacant land.
<input type="checkbox"/>	<input type="checkbox"/>	4. Exchange for other real property ("Trade").
<input type="checkbox"/>	<input type="checkbox"/>	5. Seller paid points. <i>(Provide the value Table C Item 12.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	6. Change planned in the primary use of the property? <i>(Describe in special circumstances in Table C Item 3.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	7. Existence of family or business relationship between buyer and seller. <i>(Complete Table C Item 4.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	8. Land contract. Contract term (M): _____ and contract date (MM/DD/YYYY): _____
<input type="checkbox"/>	<input type="checkbox"/>	9. Personal property included in transfer. <i>(Provide the value Table C Item 5.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	10. Physical changes to property between March 1 and date of sale. <i>(Describe in special circumstances in Table C Item 3.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	11. Partial interest. <i>(Describe in special circumstances in Table C Item 3.)</i>

If apply, filers conditions 12-15 are subject to disclosure, but no disclosure filing fee.

YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	12. Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgment, condemnation, or probate.
<input type="checkbox"/>	<input type="checkbox"/>	13. Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety.
<input type="checkbox"/>	<input type="checkbox"/>	14. Transfer to a charity, not-for-profit organization, or government.
<input type="checkbox"/>	<input type="checkbox"/>	15. Easements or right-of-way grants.

Part C. Sales

- Date the conveyance document is signed - Effective date of the deed or document, or the date of the most recent signature on the conveyance document
- • Items 1, 2, 4, 5, 6, 7 are required
- ☆ • DLGF **strongly** recommends using items 3 to provide any information to assist the county
- • Items 8-13 are only required if item 7 is YES

C. SALES DATA - DISCLOSE VALUE OF ITEMS LISTED IN TABLE B, ITEMS 1-14		
1. Conveyance date (MM/DD/YYYY): _____		
2. Total number of parcels: _____		
3. 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.		
		
YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	4. Family or business relationship existing between buyer and seller? Amount of discount: \$ _____
Disclose actual value in money, property, a service, an agreement, or other consideration.		
5. Estimated value of personal property:	\$	
6. Sales price:	\$	
YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	7. Is the seller financing sale? If yes, answer questions (8-13).
<input type="checkbox"/>	<input type="checkbox"/>	8. Is buyer/borrower personally liable for loan?
<input type="checkbox"/>	<input type="checkbox"/>	9. Is this a mortgage loan?
10. Amount of loan:	\$	
11. Interest rate:		%
12. Amount in points:	\$	
13. Amortization period:		

Part 1D. Preparer

- Provides information on the individual preparing the form
- Phone number and email are required to allow Auditor/Assessor ability to call preparer if questions relative to the SDF arise.
- Once posted, phone numbers and email addresses are visible to state and county officials only, not online viewers

D. PREPARER	
<i>Preparer of the Sales Disclosure Form</i>	<i>Title</i>
<i>Address (Number and Street)</i>	<i>Company</i>
<i>City, State, and ZIP Code</i>	<i>Telephone Number</i> <i>E-mail</i>

Part 1E. Seller(s)/Grantor(s)

- Provides information on the seller of the property
- Phone number and email are required and handled the same as for Preparer
- Contact information must be valid for 30 days
- Seller signature is required

E. SELLER(S)/GRANTOR(S)			
<i>Seller 1 - Name as appears on conveyance document</i>		<i>Seller 2 - Name as appears on conveyance document</i>	
<i>Address (Number and Street)</i>		<i>Address (Number and Street)</i>	
<i>City, State, and ZIP Code</i>		<i>City, State, and ZIP Code</i>	
<i>Telephone Number</i>	<i>E-mail</i>	<i>Telephone Number</i>	<i>E-mail</i>
Under penalties of perjury, I hereby certify that this Sales Disclosure, to the best of my knowledge and belief, is true, correct and complete as required by law, and is prepared in accordance with IC 6-1.1-5.5, "Real Property Sales Disclosure Act".			
<i>Signature of Seller</i>		<i>Signature of Seller</i>	
<i>Printed Name of Seller</i>	<i>Sign Date (MM/DD/YYYY)</i>	<i>Printed Name of Seller</i>	<i>Sign Date (MM/DD/YYYY)</i>

Part 1F. Buyer(s)/Grantee(s)

- Provides information on the buyer of the property
- Phone number and email are required and handled the same as for Preparer and Seller
- Contact information must be valid for 30 days
- Buyer signature is required

F. BUYER(S)/GRANTEE(S) – APPLICATION FOR DEDUCTIONS AND CREDITS – IDENTIFY ALL ITEMS THAT APPLY			
<hr/> <i>Buyer 1 - Name as appears on conveyance document</i>		<hr/> <i>Buyer 2 - Name as appears on conveyance document</i>	
<hr/> <i>Address (Number and Street)</i>		<hr/> <i>Address (Number and Street)</i>	
<hr/> <i>City, State, and ZIP Code</i>		<hr/> <i>City, State, and ZIP Code</i>	
<hr/> <i>Telephone Number</i>		<hr/> <i>Telephone Number</i>	
<hr/> <i>E-mail</i>		<hr/> <i>E-mail</i>	

Under penalties of perjury, I hereby certify that this Sales Disclosure, to the best of my knowledge and belief, is true, correct and complete as required by law, and is prepared in accordance with IC 6-1.1-5.5, "Real Property Sales Disclosure Act".			
<hr/> <i>Signature of Buyer1</i>		<hr/> <i>Signature of Buyer2</i>	
<hr/> <i>Printed Name of Buyer 1</i>		<hr/> <i>Printed Name of Buyer 2</i>	
<hr/> <i>Sign Date (MM/DD/YYYY)</i>		<hr/> <i>Sign Date (MM/DD/YYYY)</i>	

Part 1F. Buyer(s)/Grantee(s)

- Provides information on deductions for which the SDF can be used
- Response to all items is required, except address () for item 2 if response is no



THE SALES DISCLOSURE FORM MAY BE USED TO APPLY FOR CERTAIN DEDUCTIONS FOR THIS PROPERTY. IDENTIFY ALL OF THOSE THAT APPLY.

YES	NO	CONDITION	YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	1. Will this property be the buyer's primary residence? Provide complete address of primary residence, including county:	<input type="checkbox"/>	<input type="checkbox"/>	3. Homestead
<hr/> <i>Address (Number and Street)</i> <hr/>			<input type="checkbox"/>	<input type="checkbox"/>	4. Solar Energy Heating/Cooling System
<hr/> <i>City, State ZIP Code</i> <i>County</i>			<input type="checkbox"/>	<input type="checkbox"/>	5. Wind Power Device
<input type="checkbox"/>	<input type="checkbox"/>	2. Does the buyer have a homestead to be vacated for this residence? If yes, provide complete address of residence vacating, including county:	<input type="checkbox"/>	<input type="checkbox"/>	6. Hydroelectric Power Device
<hr/> <i>Address (Number and Street)</i> <hr/>			<input type="checkbox"/>	<input type="checkbox"/>	7. Geothermal Energy Heating/Cooling Device
<hr/> <i>City, State ZIP Code</i> <i>County</i>			<input type="checkbox"/>	<input type="checkbox"/>	8. Is this property a residential rental property?

Part 2 - County Assessor (Validation of SDF)

- SDF to be reviewed for completeness (items 1-14) by the county assessor **before** being forwarded to the auditor
- Response to all items, except 10 (), is required
- Sales conditions subject to a disclosure fee (Part 1B items 1-10) are required to pay a fee of ten dollars (\$10.00) to the auditor
- AVs (items 2-5) should be from previous tax year if available – if new parcel should be \$0.00
- Response NO on item 11 means form is **rejected**.

PART 2 - COUNTY ASSESSOR								
The county assessor must verify and complete items 1 through 14 and stamp the sales disclosure form before sending to the auditor:								
1. Property	2. AV Land	3. AV Improvement	4. Value of Personal Property	5. AV Total	6. Property Class Code	7. Neighborhood Code	8. Tax District	9. Acreage
A.)								
B.)								
Assessor Stamp			10. Identify physical changes to property between March 1 and date of sale. _____ _____ _____ _____			YES	NO	CONDITION
						<input type="checkbox"/>	<input type="checkbox"/>	11. Is form completed?
						<input type="checkbox"/>	<input type="checkbox"/>	12. Sales fee required?
						13. Date of sale (MM/DD/YYYY): _____		
						14. Date form received (MM/DD/YYYY): _____		

Part 3 - County Auditor

- SDF fee to be collected based on response Part 2, item 12 = YES
- Response to all items is required
- • If items 1, 2, 3 are no fee then complete with \$0.00
- Receipt book number is **required** for reconciliation

PART 3 - COUNTY AUDITOR														
Auditor Stamp	<p>1. Disclosure fee amount collected: \$ _____</p> <p>2. Other Local Fee: \$ _____</p> <p>3. Total Fee Collected: \$ _____</p> <p>4. Auditor receipt book number: _____</p> <p>5. Date of transfer (MM/DD/YYYY): _____</p>	<table border="1"> <thead> <tr> <th>YES</th> <th>NO</th> <th>CONDITION</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td>6. Is form completed?</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td>7. Is fee collected?</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td>8. Attachments complete?</td> </tr> </tbody> </table>	YES	NO	CONDITION	<input type="checkbox"/>	<input type="checkbox"/>	6. Is form completed?	<input type="checkbox"/>	<input type="checkbox"/>	7. Is fee collected?	<input type="checkbox"/>	<input type="checkbox"/>	8. Attachments complete?
YES	NO	CONDITION												
<input type="checkbox"/>	<input type="checkbox"/>	6. Is form completed?												
<input type="checkbox"/>	<input type="checkbox"/>	7. Is fee collected?												
<input type="checkbox"/>	<input type="checkbox"/>	8. Attachments complete?												

Part 2 - County Assessor (Validation of Sale)

- Part 2, items 1-14 must be completed by county assessor before being forwarded to the county auditor
- Part 2, items 16-18 must be completed for validation of sale
- • Response to items 16 – 18 is required
- • Response to item 15 is optional at discretion of assessor

PART 2 - COUNTY ASSESSOR														
Items 15 through 18 are to be completed by the assessor when validating this sale:														
15. If applicable, identify any additional special circumstances relating to validation of sale. _____ _____ _____ _____ _____		<table border="1"><thead><tr><th>YES</th><th>NO</th><th>CONDITION</th></tr></thead><tbody><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>16. Sale valid for trending?</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>17. Validation of sale complete?</td></tr><tr><td colspan="3">18. Validated by: _____</td></tr></tbody></table>	YES	NO	CONDITION	<input type="checkbox"/>	<input type="checkbox"/>	16. Sale valid for trending?	<input type="checkbox"/>	<input type="checkbox"/>	17. Validation of sale complete?	18. Validated by: _____		
YES	NO	CONDITION												
<input type="checkbox"/>	<input type="checkbox"/>	16. Sale valid for trending?												
<input type="checkbox"/>	<input type="checkbox"/>	17. Validation of sale complete?												
18. Validated by: _____														

Common Questions and Answers

- **Who keeps the original SDF: the county auditor or the county assessor?**
- Because original signatures are not required, the county assessor must keep a copy of the SDF submitted and return the original submitted to the party for filing with the county auditor.
- Per the new statute in HEA 1293, the assessor is required to keep a copy of the forms for five years; the auditor is required to keep original copies of SDF's that are used as credit applications.

Common Questions and Answers

- **How can a county auditor be sure a transfer is for no consideration and therefore exempt?**
- The document may contain language such as “for no consideration” or “as a gift” or other similar language. All offices need to work together to ensure that the filer gets accurate information when they present the document for recording.

Common Questions and Answers

- **How long after July 1st are we able to still accept the old form?**
- The amended statute requires that only the new form can be accepted for transfers made on or after July 1, 2008. The old form is still acceptable for transfers made before July 1, 2008 and submitted for recording after July 1, 2008. The date of the recordable document is the transfer date. For example, a deed is dated June 28, 2008 and submitted to the assessor on July 2, 2008, the old sales disclosure form is acceptable.

Common Questions and Answers

- **Is a Sales Disclosure Form required for (_____)?**
- The general rule is “no valuable consideration, no sales disclosure form.” The only exceptions to this are in the case of the transactions outlined in conditions 12-15 on page 1. It doesn’t actually matter what kind of deed or conveyance it is, specifically—the key is whether the transfer takes place for valuable consideration.

Common Questions and Answers

- **What is the “Unique ID” number?**
- The Unique ID field is a function of the electronic software. When the form is submitted online, it is automatically given this number. It is system-generated number: when the user (title company, purchaser, or assessor) fills out the application, it will automatically populate that field based on the county; for example Starke County would be 75-2008-00001 (subsequent records are 00002, 00003, etc.)
- If a form is submitted by somebody in longhand, there won't be a Unique ID on that particular form; when the assessor's office enters the form into the database, however, that number will be generated.

Sales Disclosure Form

For questions, please contact:

Tim Jorczak

Assistant Director of Operations

317-234-5675

tjorczak@dlgf.in.gov

Online Assessment Appeals Log

Jeffrey A. Volz, Director of Operations, DLGF
Kathy McCarter, McCarter and Associates

July 21, 2008

Overview

- Why the need for an online appeals application?
- How does it work for the taxpayer?
- How will this work for the Assessor's Office?
- Questions and Answers

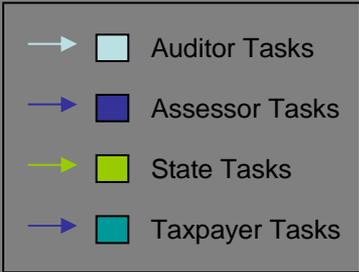
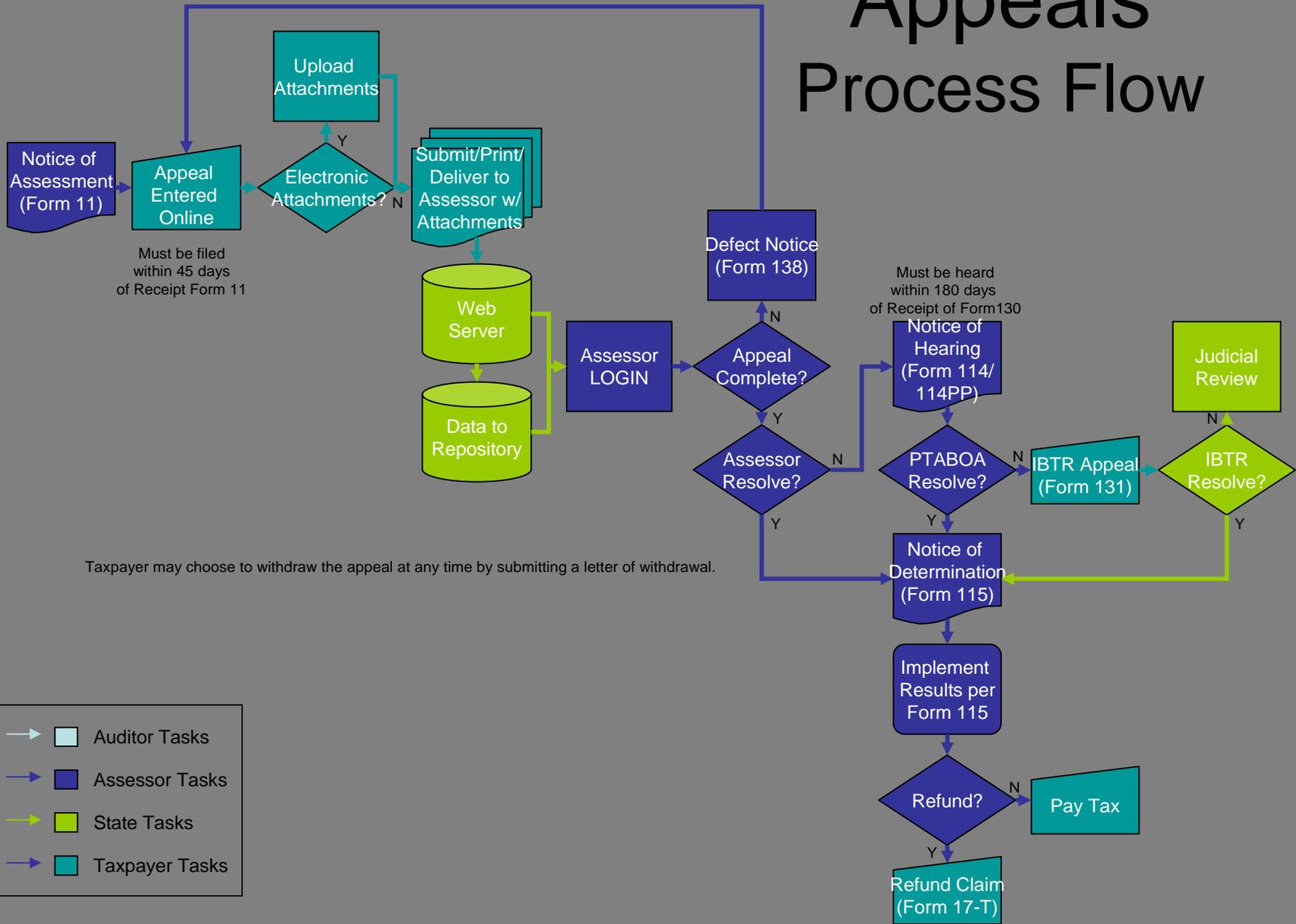
Why an Online Appeals Log?

- Provides a uniform framework for taxpayers to submit their Form 130 without having to drive to the Assessor's Office.
- Allows county officials to track status of appeals throughout the process.
- Enables counties and the state to perform analysis on appeals since everything is on a common database.

About the Appeals Application

- DLGF, in cooperation with the Indiana Business Research Center (IBRC), Kelley School of Business has worked to create the online appeals application.
- County users must be determined by the county assessor as the office holder responsible for the process
- User accounts must be established by the county designated IT administrator to assure security of data collection / management for appeals

Appeals Process Flow



Taxpayer Process

- The taxpayer accesses the public site and enters basic information about their appeal.



PETITION TO THE PROPERTY TAX ASSESSMENT BOARD OF APPEALS FOR REVIEW OF ASSESSMENT
State Form 21513 (R5 / 11-01)
Prescribed by the Department of Local Government Finance

Before beginning the form, Please Select the Following from the Drop Down Lists related to your Appeal Submission.

County:

Year:

District:

Property Class:

Property ID (a.k.a. Tax ID or Parcel Number):

Taxpayer Process - continued

- The application automatically assigns a petition number and the taxpayer will complete the form just as if it were a paper form.

	PETITION TO THE PROPERTY TAX ASSESSMENT BOARD OF APPEALS FOR REVIEW OF ASSESSMENT State Form 21513 (RS / 11-01) Prescribed by the Department of Local Government Finance	PETITION NUMBER 02-055-017-0-5-000003 Please Document This Number for Your Records
READ IMPORTANT FILING INFORMATION BEFORE COMPLETING THIS FORM		
FILING INFORMATION		
AN ORIGINAL AND ONE COPY OF THIS PETITION MUST BE FILED WITH THE COUNTY ASSESSOR		
FILING DEADLINE: A petition for the current tax year must be filed with the County Assessor within 45 days after notice of change in assessment is given to the taxpayer, or May 10 of that year, whichever is later. For real property, any petition filed after this deadline will result in the petition being reviewed for the following assessment year, provided it is not a general reassessment year. (For example: a petition filed May 15, 2003, not based on notice of change in assessment, would be considered a petition for tax year 2004). Ind. Code Sections 6-1.1-15-1 and -2.1.		
MULTIPLE PARCELS OR TYPES OF PROPERTY: Petitioners wishing to appeal more than one parcel must file a separate petition form for each parcel. Petitioners wishing to appeal both personal and real property assessments for the same parcel must complete a separate petition form for each type of property. Please attach a list of related parcels currently under appeal.		
GENERAL INSTRUCTIONS		
<ol style="list-style-type: none">1. Please print or type.2. The petitioner must complete Section I, Section II, and Section III of this petition.3. The petition must be signed by the petitioner or an authorized representative. A representative must attach a notarized power of attorney unless the representative is a duly authorized employee or corporate officer of the taxpayer. Is a power of attorney attached? <input type="radio"/> Yes <input type="radio"/> No4. Certified Tax Representatives must attach a Tax Representative Disclosure Statement, 50 IAC 15-5-5.5. Notify the County Assessor of any change in your mailing address or telephone number subsequent to the filing of this petition.		
FAILURE TO FOLLOW INSTRUCTIONS: If a taxpayer does not comply with the instructions for completing this petition, the County Assessor will notify the taxpayer of any defect in the completion of the form and will return the form to the taxpayer. The taxpayer will then have 30 days from the date of notice of defect to correctly complete the form and resubmit it to the County Assessor. If the resubmitted form does not comply with the instructions for completing the form, the County Property Tax Assessment Board of Appeals will deny the petition.		
As a result of filing this petition, the assessment may increase, may decrease, or may remain the same.		
SECTION I: PROPERTY AND PETITIONER INFORMATION		
Is this property currently under appeal for another tax year? <input type="radio"/> Yes <input type="radio"/> No		

Section I – Property and Petitioner

- The taxpayer will enter the required information about the assessment they are appealing.

FAILURE TO FOLLOW INSTRUCTIONS: If a taxpayer does not comply with the instructions for completing this petition, the County Assessor will notify the taxpayer of any defect in the completion of the form and will return the form to the taxpayer. The taxpayer will then have 30 days from the date of notice of defect to correctly complete the form and resubmit it to the County Assessor. If the resubmitted form does not comply with the instructions for completing the form, the County Property Tax Assessment Board of Appeals will deny the petition.

As a result of filing this petition, the assessment may increase, may decrease, or may remain the same.

SECTION I: PROPERTY AND PETITIONER INFORMATION	
Is this property currently under appeal for another tax year? <input type="radio"/> Yes <input checked="" type="radio"/> No	
PROPERTY INFORMATION	
County: Allen	Township: Aboite Township
Parcel or Key Number (for Real Property): 02-00-00-000-000-000	
Address of Property: 123 Main Street	City: Fort Wayne
Zip Code: 46818	
Legal Description provided on Form 11 or Property Record Card (for real property, or business name (for personal property): test property	Assessment year under appeal: March 1, 2007
OWNER INFORMATION	
Name of Owner (First Middle Last): Big	Area code and telephone number of Owner: (260)555-1234
E-Mail of Owner:	Area code and telephone number of Owner (secondary): () - -
	Area code and Fax Number of Owner: () - -
Address of Owner: 123 Main Street	City: Fort Wayne
State: IN	
Zip Code: 46818	
TAX REPRESENTATIVE INFORMATION	
Name of authorized representative if different from taxpayer (First Middle Last):	Area code and telephone number of authorized representative: () - -
E-Mail of authorized representative:	Area code and telephone number of authorized representative (secondary): () - -
	Area code and Fax Number of authorized representative: () - -
Address of authorized representative:	City:
State:	
Zip Code:	

Section II – Grounds For Appeal

- The taxpayer will enter information pertinent to the appeal.
- If the taxpayer doesn't know their property class code, a link provides the complete code list for search and selection.

SECTION II: GROUNDS FOR APPEAL			
	Land	Improvements	Personal Property
The property described in SECTION I is currently assessed at:	\$ 8000	\$ 225000	\$
The petitioner contends that the property should be assessed at:	\$ 8000	\$ 175000	\$

Present use for property:

Use for which property was designed:

Classification of property (commercial, residential, etc. See [Property Code List](#) for corresponding numeric codes):

Double Click the Item or Select and Press Button to Insert Value into the Classification of Property box

- S10 : Residential One Family Dwelling On A Platted Lot
- S11 : Residential One Family Dwelling On Unplatted Land Of 0-9.99 Acres
- S12 : Residential One Family Dwelling On Unplatted Land Of 10-19.99 Acres
- S13 : Residential One Family Dwelling On Unplatted Land Of 20-29.99 Acres

Was property sold in the last 3 years?

Yes

No

If the property was not sold but was listed for sale in the past 3 years, attach a copy of the listing agreement or other available evidence.

Is this property currently for sale?

Yes

No

Section II – Continued

- If the petitioner has testimony or reports, the program will allow upload of the files.

Is this property currently for sale?

Yes
 No

Do you intend to present the testimony or report of a professional assessor/appraiser?

Yes
 No

If yes, show date of appraisal and appraisal value \$

Upload files related to the appraisal of the property:

<input type="text"/>	<input type="button" value="Browse..."/>

Is the property valued higher than comparable properties?

Yes
 No

Section II – Continued

- The program also allows the taxpayer to provide information about comparable parcels, and also to upload supporting files.

Is the property valued higher than comparable properties?

Yes

No

Please provide the parcel number(s) for any comparable properties to the property you are appealing. The parcel numbers are required, any further information would be helpful.

Parcel Number 1:

Parcel Number 2:

Parcel Number 3:

Parcel Number 4:

Parcel Number 5:

If yes, attach files containing the owner's name and the address of each comparable property and explain how the property is comparable to the petitioner's property.

Upload files related to the comparable properties:

<input type="text"/>	<input type="button" value="Browse..."/>

The requested change in value is justified for the following reasons: (Give specific reasons why the value should be changed. Do not give conclusions such as the assessment is too high.)

Section III -Signatures

- Petitioner, and if applicable, tax representative and/or attorney complete the signature blanks.

SECTION III: SIGNATURES	
PETITIONER, TAXPAYER, OR DULY AUTHORIZED EMPLOYEE OR CORPORATE OFFICER OF THE TAXPAYER	
I certify that my entries in SECTION I and SECTION II are accurate to the best of my knowledge and belief. I also understand that by appealing my assessment, my assessment may increase, may decrease, or may remain the same.	
Name of petitioner, taxpayer or duly authorized officer (First, Middle, Last):	<input type="text"/> <input type="text"/> <input type="text"/>
Title:	<input type="text"/>
TAX REPRESENTATIVE	
I certify that the entries in SECTION I and SECTION II are accurate to the best of my knowledge and belief. I certify that I have viewed this property, the property record card, and Form 11 or Form 113, and that I have the authority to file this appeal on behalf of the taxpayer. I certify that I have made all necessary disclosures to my client, pursuant to 50 IAC 15-5-5.	
Name of tax representative (First, Middle, Last):	<input type="text"/> <input type="text"/> <input type="text"/> (Shown same as above Authorized Representative)
ATTORNEY REPRESENTATIVE	
I certify that the entries in SECTION I and SECTION II are accurate to the best of my knowledge and belief.	
Name of attorney representative (First, MI, Last):	<input type="text"/> <input type="text"/> <input type="text"/>
Attorney Number:	<input type="text"/>
E-Mail of authorized Attorney:	<input type="text"/>
Area code and telephone number of Attorney:	(<input type="text"/>) - <input type="text"/>
Area code and telephone number of Attorney (secondary):	(<input type="text"/>) - <input type="text"/>

Form 130 Checklist

- Petitioner will have to check all statements – these are here so that they recognize the requirements to successfully complete the form.

FORM 130 CHECKLIST
<input type="checkbox"/> I have reviewed Form 11 RA, Form 11 CI, or Form 113
<input type="checkbox"/> I have reviewed the property record card
<input type="checkbox"/> If I am appealing both real property and personal property assessments, I have filed separate petitions for each type of property
<input type="checkbox"/> I have checked the type of property under appeal (real or personal) at the top of page 1
<input type="checkbox"/> I have completed Section I, Section II, and Section III of this petition
<input type="checkbox"/> I have given SPECIFIC REASONS for the requested change in value in Section II of this petition
<input type="checkbox"/> If this petition is being filed by an authorized tax representative, a duly executed power of attorney and Tax Representative Disclosure Statement is attached
<input type="checkbox"/> I have signed this petition
<input type="checkbox"/> I understand that I must submit the original and one copy of this form to the County Assessor
<input type="checkbox"/> If there are other related parcels currently under appeal, a listing of these parcels has been attached

Assessor Login

- Assessor's Office staff member will log in to the site with username and password.
 - Logins to be created and administered by county IT Administrator at the request of the County Assessor.
- Assessor's staff will review appeals for completeness.
- If complete, appeal moves to the next step in the process.

Appeals Tracking

- All appeal information is held in a back-end database.
- Database allows Assessor and staff to track all appeals from time of filing through disposition.
- Reports can be run against this database to manage workflow and alert Assessor to appeals that are taking a long time to resolve.



INDIANA SOLDIERS AND SAILORS

1861-1865

INDIANA VOLUNTEERS

126 REGIMENTS INFANTRY	175,772
126 REGIMENTS CAVALRY	21,805
12 REGIMENTS ARTILLERY	3,825
26 COMPANIES ARTILLERY	7,150
NAVY	2,130
TOTAL	210,487

KILLED AND DIED—LAND FORCES—
26,415

INDIANA IN THE WAR WITH SPAIN

5 REGIMENTS INFANTRY	4,600
2 REGIMENTS CAVALRY	215
2 COMPANIES ARTILLERY	350
2 BATTERIES LIGHT ARTILLERY	26
100 CORPS	55























VICTORY FIELD

PEPSI

Chiptole

AIG
ASBURY
Cardinal
RCN DOME

CONSIGOR
IDP
BUD LIGHT
arcBARS
Forum

Scoreboard showing game progress with columns for innings (0-9), runs, hits, errors, and fielders (MICKY, JULY, etc.).

RCN DOME

BASEBALL Up Close
IndyIndians.com

















Transition of Township Assessor Duties, Changes to Personal Property and Upcoming Rules

Department of Local Government Finance

Tim Rushenberg

General Counsel

July 21, 2008



Summary

- November 4 Township Assessor Referendum
- Transfer of Assessing Duties
- Compensation
- Upcoming Administrative Rules
- Personal Property Changes
- Elimination of Form 101



November 4 Referendum

“Should the assessing duties of the elected township assessor in the township be transferred to the county assessor?”

IC 36-2-15-7.4



November 4 Referendum

- County legislative body is required to certify the referendum question to the county election board.
- County clerk must call a meeting of the county election board to make arrangements for the referendum.
- Referendum held in the general election in November 2008 under the direction of the county election board.
- At least 10 days before the Nov. 2008 election, county election board publishes referendum question.

IC 36-2-15-8



November 4 Referendum

County election board must certify the referendum question to the circuit court clerk by the county legislative body to be placed on the ballot and provide an adequate supply of ballots and voting equipment to the precinct election board of each precinct in the township where the referendum is to be held.

IC 36-2-15-9



PTABOA

“County assessor is recused from any action the county board [PTABOA] takes with respect to an assessment determination by the county assessor.”

IC 6-1.1-15-1



Effect on Maximum Property Tax Levy

DLGF required to adjust the maximum permissible ad valorem property tax levy to reflect the transfer of records and operations to the county assessor.

HEA 1001, Section 831



Remaining in Office Until End of Term

“An elected township assessor” is entitled to remain in office until the end of his or her term.

HEA 1001, Section 832



Compensation

The compensation of the elected township assessor and trustee-assessor may not be decreased or increased for the year in which it is fixed.

IC 36-6-8-10 and IC 36-2-5-13(a)



Dual Officeholding

A person may hold both the office of elected township assessor and deputy county assessor and may hold both the positions of trustee-assessor and deputy county assessor.

May 9 AG Official Opinion 2008-2



Transfers to County Assessor

- All assessing records
- Real and personal property related to assessing duties
- Obligations outstanding related to assessing duties
- Funds on hand for the purpose of carrying out property assessment duties
- All revenue received after transfer date related to assessing duties

HEA 1001, Section 834



Guidelines for Transfer

On or before May 15, 2008, each county assessor must convene a meeting or series of meetings consisting of all elected township assessors and trustee-assessors in their county to create a detailed timeline to complete the transfer of records and office operations.

Our field reports indicate this went smoothly.

April 14, 2008 DLGF Memorandum: Transfer of Records, Property, Obligations and Funds to County Assessor



Guidelines for Transfer

The timeline for delivery of these records and office operations is at the discretion of local officials, so long as the transfer is completed on or before July 1, 2008.

Our field reports indicate this went smoothly.

April 14, 2008 DLGF Memorandum: Transfer of Records, Property, Obligations and Funds to County Assessor



Guidelines for Transfer

Elected township assessors and all trustee assessors must immediately catalogue, inventory and organize all assessing records and office operations for delivery to the county assessor on or before July 1, 2008.

Our field reports indicate this went smoothly.

April 14, 2008 DLGF Memorandum: Transfer of Records, Property, Obligations and Funds to County Assessor



Upcoming Rules

- Personal Property Rule
- Mobile Home Rule
- Homestead Standard Deduction
- 2007 IAAO Standard on Ratio Studies incorporated into 50 IAC 14 and 50 IAC 21
- Rule on model homes and developer deduction for pay-2010



Personal Property Defined

- Billboards and other advertising devices located on real property that is not owned by the device owner
- Motor vehicles, mobile homes, airplanes, boats not subject to the boat excise tax and trailers not subject to the trailer tax

IC 6-1.1-1-11



Personal Property Defined

- Foundations on which machinery or equipment is installed that is:
 - (a) held for sale in the ordinary course of a trade or business;
 - (b) held, used or consumed in connection with the production of income; or
 - (c) held as an investment
- All other tangible property which is being held as an investment or is depreciable personal property
- Mobile homes that do not qualify as real property and are not described as all other tangible property

IC 6-1.1-1-11



Not Personal Property

- Commercially planted and growing crops while in the ground
- Computer application software
- Inventory

IC 6-1.1-1-11



Exempt Property

- Commercial vessel subject to net tonnage tax
- Motor vehicle or trailer subject to annual license tax
- Motorized boat or sailboat subject to the boat excise tax
- Property used by a cemetery if the cemetery:
 - Does not have a board of directors, board of trustees or other governing authority other than the state or political subdivision
 - Has had no business transaction during the preceding calendar year

IC 6-1.1-2-7



Exempt Property

- Commercial vehicle subject to annual excise tax
- Inventory
- Recreational vehicle or truck camper subject to annual excise tax
- Following types of nonbusiness personal property:
 - All terrain vehicles (ATV); snowmobiles; rowboats, canoes, kayaks and other human powered boats; invalid chairs; yard and garden tractors; trailers not subject to an excise tax; golf carts

IC 6-1.1-2-7



Exempt Property

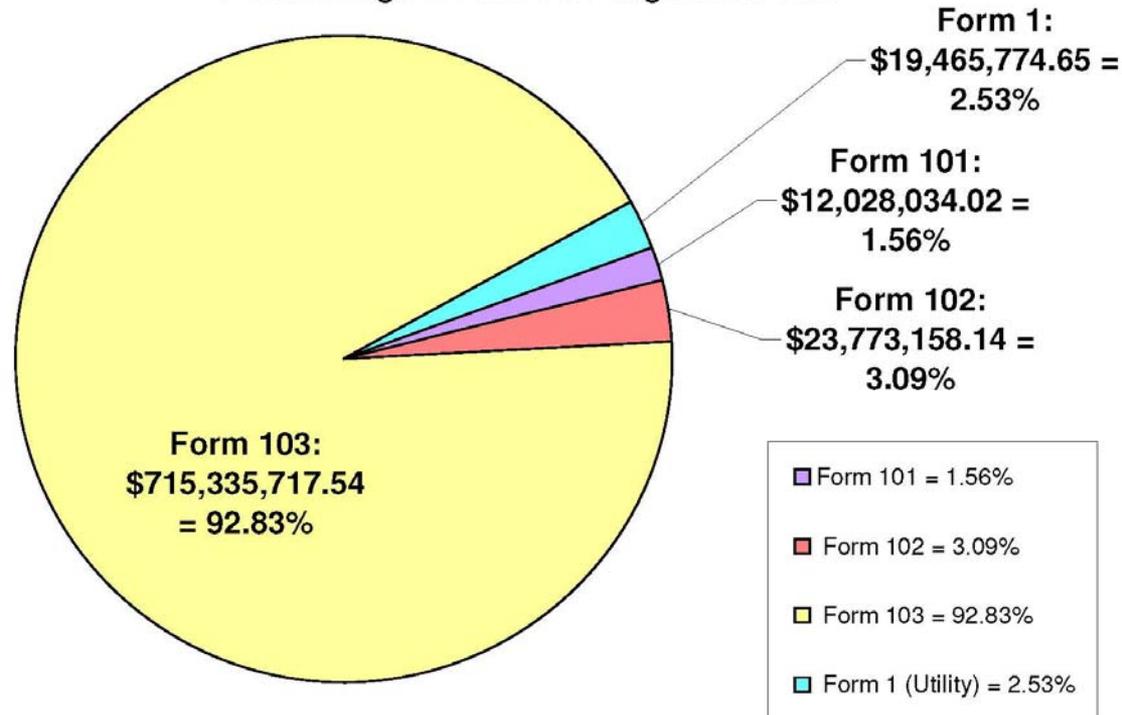
As a result of this expanded list of property exempt from property assessment and taxation, the Form 101 is unnecessary and will no longer be used.

IC 6-1.1-2-7 and HEA 1125



Form 101

Business & Individual Personal Property as a Percentage of the Average Net Tax





Conclusion

- November 4 Township Assessor Referendum
- Transfer of Assessing Duties
- Compensation
- Upcoming Administrative Rules
- Personal Property Changes
- Elimination of Form 101



For More Information

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Department of
Local Government Finance

New Laws Affecting Vendor Contracts

Barry Wood, Assessment Director

Charlie Traylor, Staff Attorney

July 21, 2008



Vendor Contracts

- HEA 1001 Changes
- Model Contract
- Reassessment Contract



HEA 1001 Changes :

Effective July 1, 2008:

- HEA 1001 prescribed mandatory changes to the way counties may contract with vendors for professional appraisal services and software products and applications
 - Added safeguards to protect counties
- Ind. Code 6-1.1-4-17 and Ind. Code 6-1.1-4-19.5 require the DLGF to be a party to all contracts executed by the counties for assessing or appraisal services
 - State contractual provisions were added as a result



HEA 1001 Changes:

- June 19, 2008 memorandum outlining statutory changes:
 - http://www.in.gov/dlgf/files/2008Model_Contract_Package-Memo_Contract_and_Workplan.pdf
- New Model Contract:
 - http://www.in.gov/dlgf/files/2008MODEL_CONTRACT-ASSESSING_SERVICES-FINAL.pdf
- County assessors are advised to bring any existing contracts for appraisal services into compliance with the requirements following July 1, 2008



HEA 1001 Changes:

- To employ a professional appraiser to assist with annual adjustments, the model contract is mandatory
- *County assessors should seek the assistance of their county attorney to ensure compliance with all model contract provisions*



Model Contract:

- The model contract details the trending and data compliance services to be provided by the professional appraiser
- It also includes optional language concerning sales disclosure forms
- Ind. Code 6-1.1-4-19.5 (b) specifically requires certain provisions. Additional duties (e.g. assessing new construction annually) to be performed by the contractor may be included



Model Contract:

- The contract should be fully executed before it is submitted to the DLGF for execution
- Ind. Code 6-1.1-4-18.5 (b) requires the County Assessor to give notice and receive bids for professional appraisal services prior to entering into a contract with a professional appraiser for any assessment services
- It is recommended that the contract term be for one year only



2011 pay 2012 Reassessment Contracts:

- Ind. Code 6-1.1-4-20 requires contracts with professional appraisers for the 2011 pay 2012 reassessment work to be executed between January 1, 2009 and April 16, 2009
- It covers the period July 1, 2009 through December 31, 2010 for the assessment date of March 1, 2011 for taxes payable in 2012
 - A memo will be sent soon
 - Anticipate bidding process in fall and early winter



Questions?

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