

**Final Rule**  
LSA Document #18-6(F)

DIGEST

Amends [50 IAC 26-4-1](#), [50 IAC 26-6-5](#), [50 IAC 26-6-6](#), [50 IAC 26-6-7](#), [50 IAC 26-6-8](#), [50 IAC 26-7-1](#), [50 IAC 26-7-10](#), [50 IAC 26-8-6](#), [50 IAC 26-8-7](#), [50 IAC 26-10-2](#), [50 IAC 26-11-2](#), [50 IAC 26-11-3](#), [50 IAC 26-13-5](#), [50 IAC 26-14-4](#), [50 IAC 26-15-8](#), [50 IAC 26-17-1](#), [50 IAC 26-18-1](#), [50 IAC 26-18-2](#), [50 IAC 26-18-3](#), [50 IAC 26-18-4](#), [50 IAC 26-18-6](#), [50 IAC 26-20-2](#), [50 IAC 26-20-4](#), [50 IAC 26-20-5](#), [50 IAC 26-20-6](#), [50 IAC 26-20-7](#), [50 IAC 26-20-8](#), [50 IAC 26-21-2](#), [50 IAC 26-21-4](#), [50 IAC 26-21-5](#), and [50 IAC 26-21-6](#) to require GIS functionality to be linked to an assessment system; standardize the number of years that data in an assessment system must be stored; allow a waiver from storing oil and gas assessed value data if the assessed value constitutes 0.01% or less of the county's total gross assessed value; require unique identifiers for tax increment finance allocation areas; specify the order of the application of property tax deductions across assessed value allocations and to annually assessed mobile homes; require counties to be able to generate file extracts from their property tax management system to be uploaded onto gateway; require that reporting systems include a list of taxpayers requesting electronic tax statements and a lock modification tracking document for tax and billing systems; require integration of parcels under appeal in the computer aided mass appraisal system to the tax and billing system; include in the definition of "major change" a county conversion of one or modules of its property tax management system; clarify the vendor certification process to more closely follow the phases of testing functionality, including recertification; and update the property tax data file formats for real property, personal property, annually assessed mobile homes, and state distributable property. Adds [50 IAC 26-6-14](#) to require unique identifiers for personal property filers. Repeals [50 IAC 26-18-5](#). Effective 30 days after filing with the Publisher.

[50 IAC 26-4-1](#); [50 IAC 26-6-5](#); [50 IAC 26-6-6](#); [50 IAC 26-6-7](#); [50 IAC 26-6-8](#); [50 IAC 26-6-14](#); [50 IAC 26-7-1](#); [50 IAC 26-7-10](#); [50 IAC 26-8-6](#); [50 IAC 26-8-7](#); [50 IAC 26-10-2](#); [50 IAC 26-11-2](#); [50 IAC 26-11-3](#); [50 IAC 26-13-5](#); [50 IAC 26-14-4](#); [50 IAC 26-15-8](#); [50 IAC 26-17-1](#); [50 IAC 26-18-1](#); [50 IAC 26-18-2](#); [50 IAC 26-18-3](#); [50 IAC 26-18-4](#); [50 IAC 26-18-5](#); [50 IAC 26-18-6](#); [50 IAC 26-20-2](#); [50 IAC 26-20-4](#); [50 IAC 26-20-5](#); [50 IAC 26-20-6](#); [50 IAC 26-20-7](#); [50 IAC 26-20-8](#); [50 IAC 26-21-2](#); [50 IAC 26-21-4](#); [50 IAC 26-21-5](#); [50 IAC 26-21-6](#)

SECTION 1. [50 IAC 26-4-1](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-4-1](#) Sketches and photographs**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)

Sec. 1. (a) The assessment system must provide for:

- (1) electronic sketches; and
- (2) digitized photographs;

to be maintained and linked to the related parcel or parcels.

(b) The online assessment system must:

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

(c) The assessment system must:

- (1) provide for graphic files, including sketches and photographs; and
- (2) meet ISO standards for the:
  - (A) capture;
  - (B) storage; and
  - (C) transfer;

of photographic images; and

**(3) provide for accessibility to geographic information system data.**

The sketch and photographic inventory databases must be accessible to other applications including geographic information systems, without third party translation utilities.

(Department of Local Government Finance; [50 IAC 26-4-1](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 2. [50 IAC 26-6-5](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-6-5](#) Maintenance of assessment data from prior years**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)

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

(1) The current ~~date~~ **assessment year**.

(2) The year ~~preceding the effective date of the last general reassessment~~ **two (2) years before the current assessment year**.

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

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

(Department of Local Government Finance; [50 IAC 26-6-5](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 3. [50 IAC 26-6-6](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-6-6](#) Maintenance of data on personal property**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)

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

(1) The current **assessment** year.

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

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

(Department of Local Government Finance; [50 IAC 26-6-6](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 4. [50 IAC 26-6-7](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-6-7](#) Maintenance of data on annually assessed mobile homes**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)

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

standard:

- (1) The current **assessment** year.
- (2) The two (2) years before the current **assessment** year.

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

(Department of Local Government Finance; [50 IAC 26-6-7](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 5. [50 IAC 26-6-8](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-6-8](#) Maintenance of data on oil and gas assessments**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)

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

- (1) The current **assessment** year.
- (2) The two (2) years before the current **assessment** year.

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

(c) Notwithstanding subsection (a), a county may submit a request in writing to the department to waive the requirement of maintaining a certified assessment system specific to oil and gas assessments if oil and gas assessments constitute one-hundredth of one percent (0.01%) or less of the county's overall total gross assessed value for the year. The department shall review the request to verify that the county's oil and gas assessments fall within the aforementioned tolerance and shall approve the request upon successful verification. The department reserves the right to request additional information as necessary from the county in order to verify that the county's oil and gas assessments fall within the aforementioned tolerance.

(d) If in a year a county determines that its oil and gas assessments constitute more than one-hundredth of one percent (0.01%) of the county's overall total gross assessed value for that year, the county shall take steps to acquire and utilize an assessment system specific to oil and gas assessments prior to the next occurrence of when the county must have its property tax management system certified as prescribed in [50 IAC 26-18-4](#). However, the county's oil and gas assessment data submission to the department for that year shall not be considered invalid even if at the time of the submission, the county has not yet acquired or utilized an assessment system specific to oil and gas assessments.

(e) A county exempt from maintaining a certified assessment system specific to oil and gas assessments pursuant to subsection (c) shall still report oil and gas assessment data to the department in the OILGAS and OILGASALL file formats prescribed by [50 IAC 26-20](#).

(Department of Local Government Finance; [50 IAC 26-6-8](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 6. [50 IAC 26-6-14](#) IS ADDED TO READ AS FOLLOWS:

**[50 IAC 26-6-14](#) Unique identifiers for personal property filers**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)

**Sec. 14. Assessment software used in the assessment of personal property must be able to create and maintain a unique identifier that pertains to a specific personal property filer that allows for the following:**

- (1) The accurate application and apportionment of any pertinent fees and penalties.**
- (2) The record retrieval of data as referenced in [50 IAC 26-4-2](#).**
- (3) The reporting requirements as referenced in [50 IAC 26-10-1](#).**
- (4) The inclusion of said identifier in the data transmission file format requirements as referenced in [50 IAC 26-20-5](#).**

**The unique identifier for a given personal property filer shall be carried forward into the following years if a return is subsequently filed by the filer.**

*(Department of Local Government Finance; [50 IAC 26-6-14](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))*

SECTION 7. [50 IAC 26-7-1](#) IS AMENDED TO READ AS FOLLOWS:

#### **[50 IAC 26-7-1](#) Deductions**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)

**Sec. 1. Tax and billing software must be able to do the following:**

- (1) Separately identify the type and amount of all deductions contained in the Indiana Code.**
- (2) Calculate each **deduction** according to specifications provided in the Indiana Code and by the department, **inclusive of the ability to apply a portion of or all the deduction amount to a designated assessed value category as referenced in section 7 of this rule.****

*(Department of Local Government Finance; [50 IAC 26-7-1](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))*

SECTION 8. [50 IAC 26-7-10](#) IS AMENDED TO READ AS FOLLOWS:

#### **[50 IAC 26-7-10](#) Tax increment revenues**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#); [IC 6-1.1-39-5](#); [IC 8-22-3.5-9](#); [IC 36-7](#)

**Sec. 10. (a) As used in this section, "unit" refers to a unit that collects property tax revenue for an allocation area pursuant to any of the following statutes:**

- (1) [IC 6-1.1-39-5](#).**
- (2) [IC 8-22-3.5-9](#).**
- (3) [IC 36-7-14-1](#).**
- (4) [IC 36-7-14.5-12.5](#).**
- (5) [IC 36-7-15.1-1](#).**
- (6) [IC 36-7-30-25](#).**
- (7) [IC 36-7-32-17](#).**

**(b) Tax and billing software must be able to do the following:**

- (1) Account for the following:**
  - (A) The base assessed value:**
    - (i) for each parcel of real property; and**
    - (ii) of personal property for a particular taxpayer at a particular location.**
  - (B) Allocations, on a percentage or flat amount basis, of the base assessed value of the parcel due to parcel splits or parcel combinations.**
  - (C) Adjustments, on a percentage or flat amount basis, of the base assessed value of the parcel of real property, due to reassessment or annual trending adjustments.**
- (2) Reallocate the base by class of property, for example, loss of value for residential properties.**
- (3) Add parcels of real property and personal property to the allocation area.**
- (4) Delete parcels of real property and personal property from the allocation area.**
- (5) Display, by date of assessment, the base and incremental assessed value of each parcel of real property.**
- (6) Apply the following:**

- (A) Either:
  - (i) differing total gross or differing net tax rates; or
  - (ii) both differing total gross and differing net tax rates;to different parcels of real property in an allocation area.
- (B) Differing net tax rates to real property and personal property in an allocation area.
- (7) Aggregate the following:
  - (A) Parcel calculations by property class.
  - (B) The incremental assessed values of all properties within an allocation area.
- (8) Edit the aggregate incremental value:
  - (A) within a taxing district; or
  - (B) for multiple taxing districts.
- (9) Account for incremental assessed valuation by parcel.
- (10) Exclude classes of property from aggregation of incremental values, for example, residential.
- (11) Designate individual tax increment revenues parcels ineligible for state credits.
- (12) Designate an allocation area with a unique identifier in a format prescribed by the department that must be carried over from one (1) pay year to the next and may not be reused in the event the allocation area expires.**
- (13) Designate the unit that established the allocation area.**

(Department of Local Government Finance; [50 IAC 26-7-10](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 9. [50 IAC 26-8-6](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-8-6](#) Annual data transmission file format requirements**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)

Sec. 6. A county shall transmit property tax assessment, tax, and billing data to the department and the legislative services agency in the format prescribed by the property tax file format requirements found in [50 IAC 26-20](#) and when applicable in the format prescribed by the department for upload to the Indiana gateway for government units portal.

(Department of Local Government Finance; [50 IAC 26-8-6](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 10. [50 IAC 26-8-7](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-8-7](#) Data transmission instructions**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)

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

(b) Instructions for input-output file transmission provided within the property tax input-output file format requirements found in [50 IAC 26-21](#) shall be met during data transmission by a county.

**(c) Instructions for data transmission provided along with the file format requirements prescribed by the department for upload to the Indiana gateway for government units portal shall be met during data transmission by a county.**

(Department of Local Government Finance; [50 IAC 26-8-7](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 11. [50 IAC 26-10-2](#) IS AMENDED TO READ AS FOLLOWS:

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**50 IAC 26-10-2 Assessed value reports**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)

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

- (1) The total assessed value under appeal by the following:
  - (A) Taxing district.
  - (B) Township.
  - (C) County.
- (2) The total number of changes in assessment processed including resulting change in assessed value by type of change including:
  - (A) Corrections of error.
  - (B) Adjudicated appeals.
  - (C) Annual maintenance changes.
  - (D) Additional assessment.
  - (E) Other.
- (3) Lists of the following:
  - (A) Adjustments made to the assessed value through exemption or deduction with ability to run by parcel or in summary showing grand totals by deduction or exemption type and totals by deduction or exemption type within the taxing district and township.
  - (B) User-specified data fields for adjacent parcels owned by the same taxpayer.
- (4) List of taxpayers requesting electronic notification of their tax statements as indicated per the buyer on the sales disclosure form.**

(Department of Local Government Finance; [50 IAC 26-10-2](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 12. [50 IAC 26-11-2](#) IS AMENDED TO READ AS FOLLOWS:

**50 IAC 26-11-2 Tax and billing management reports**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)

Sec. 2. (a) The reporting system shall make available on demand management reports to county auditors and county treasurers or designees within the offices that provide the following information:

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

(b) The reporting system shall make available on demand management reports to county auditors or designees within the office that provide lists of the following:

- (1) Parcels on which multiple exemptions or deductions, or both, are applied and corresponding exemptions or deductions, or both, for each parcel.
- (2) Taxpayers receiving multiple exemptions or deductions, or both, and corresponding exemptions or deductions, or both, for each taxpayer.



(c) The reporting system shall make available on demand management reports to county treasurers or designees within the office that provide the number and amount of payments processed on a given day by clerk.

(Department of Local Government Finance; [50 IAC 26-11-2](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 13. [50 IAC 26-11-3](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-11-3](#) Tax and billing forms and reports**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-22-9](#); [IC 6-1.1-31.5](#)

Sec. 3. (a) The reporting system shall be able to print and generate the following reports in an electronic format:

- (1) For one (1) or two (2) installments as required by [IC 6-1.1-22-9](#) or as authorized by the department, generate one (1) statement of taxes and assessments per each of the following:
  - (A) Record of the tax duplicate.
  - (B) Real or personal property in a tax increment revenues allocation area.
  - (C) Ad hoc output by county officials.
- (2) Provisional and reconciling tax statement.
- (3) Tax adjustment board rate chart according to the file format requirements provided in [50 IAC 26-8-4](#).
- (4) Certified statement of net assessed value.
- (5) Tax duplicate.
- (6) Abstract of the following:
  - (A) Property.
  - (B) Assessments.
  - (C) Taxes and state and local credits.
  - (D) Deductions.
  - (E) Exemptions.
- (7) Certificate of settlement.
- (8) Treasurer's real property delinquency list for certification to county auditor.
- (9) Written demand to be served upon taxpayers delinquent in the payment of personal property taxes.
- (10) Record of delinquencies for filing with clerk of the circuit court.
- (11) Certificate of tax distribution.
- (12) Lock modification tracking document per the format prescribed by the department.**
- ~~(12)~~ **(13) Any other form or report required by law.**

(b) Tax and billing systems must be able to generate statements of taxes and assessments in batch for transfer to a mortgagee maintaining escrow accounts for persons liable for property taxes or special assessments.

(Department of Local Government Finance; [50 IAC 26-11-3](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 14. [50 IAC 26-13-5](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-13-5](#) Assessment system indicators**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-12](#); [IC 6-1.1-21.2-3](#); [IC 6-1.1-31.5](#); [IC 36-1-8.5](#)

Sec. 5. The assessment system shall indicate records that meet any of the following criteria:

- (1) Property located in an allocation area as defined in [IC 6-1.1-21.2-3](#).
- (2) Parcels for which a standard deduction for homestead could be claimed under [IC 6-1.1-12](#).
- (3) Sales disclosure forms where the buyer has indicated the buyer's preference for electronic notification of the buyer's tax statement.**
- (4) An individual associated with the property is requesting anonymity from public records disclosure pursuant to [IC 36-1-8.5](#).**

(Department of Local Government Finance; [50 IAC 26-13-5](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 15. [50 IAC 26-14-4](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-14-4](#) Notices to operator**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#); [IC 36-1-8.5](#)

Sec. 4. The tax and billing system shall flag records that meet any of the following criteria:

- (1) Bankruptcy.
- (2) Under appeal.
- (3) Tax sale.
- (4) History of payment by check despite insufficient funds.
- (5) Overpayment of taxes.
- (6) Demand notice.
- (7) Sheriff sale.
- (8) Escrow companies.
- (9) Public employees.
- (10) Taxpayer requesting electronic notification and receipt of the taxpayer's tax statement.**
- (11) An individual associated with the property is requesting anonymity from public records disclosure pursuant to [IC 36-1-8.5](#).**

(Department of Local Government Finance; [50 IAC 26-14-4](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 16. [50 IAC 26-15-8](#) IS AMENDED TO READ AS FOLLOWS:

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

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-15-10](#); [IC 6-1.1-31.5](#)

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

- (1) Allow update of the real or personal property gross assessed value by authorized county officials for the current or subsequent assessment years and the current tax year after any of the following:
  - (A) Final appeal determination.
  - (B) Correction of error.
  - (C) Omitted or undervalued property.
  - (D) Legislative changes that retroactively affect the calculation of taxes.
- (2) Initiate immediate recalculation of taxes for the current or prior assessment years following update to the assessed value.
- (3) Not allow the tax and billing system to assess delinquent penalties against assessed values recorded as actively under appeal in the assessment system so long as the taxpayer is compliant with [IC 6-1.1-15-10](#).**
- (4) The tax and billing system shall include a display of the calculation described in [IC 6-1.1-15-10](#) that is accessible to the end user.**

(Department of Local Government Finance; [50 IAC 26-15-8](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 17. [50 IAC 26-17-1](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-17-1](#) Vendor eligibility**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)



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

(b) Assessment software vendors and tax and billing software vendors must do the following:

(1) Demonstrate that their products can:

- (A) successfully meet the requirements of this article; and
- (B) be included as part of a certified property tax management system:
  - (i) before entering into any contract or sales agreement with a county; and
  - (ii) each time that major changes are made.

(2) Either:

- (A) submit once and only once a current copy of all applications program source code to an independent escrow agent designated by the department; or
- (B) deliver all source code to the county.

(3) Submit a current copy of the following with the department, the designated escrow agent, and the county:

- (A) All existing user documentation and technical documentation that includes any of the following:
  - (i) Existing data flow diagrams.
  - (ii) Entity relationship diagrams.
  - (iii) Structure charts.
  - (iv) Flow charts.
  - (v) Other systems analysis and design information.
- (B) The database documentation that includes the following:
  - (i) Database structures.
  - (ii) Any diagrams and technical reports normally kept for the database management system used.
  - (iii) Descriptions of all data elements.
  - (iv) The data dictionary in machine-readable form.
  - (v) Any edit tables and external database structures used by the system.
  - (vi) Any other information necessary to replicate the database structure and its contents.

(4) Submit with the:

- (A) department;
- (B) designated escrow agent; and
- (C) county;

documentation of system resource requirements for the system.

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

(1) includes changes such as:

- (A) the removal or modification of any required data or feature;
- (B) the addition, modification, or removal of any feature that impacts data, features, or functionality required under this article; ~~or~~
- (C) a modification that requires a different operating system; ~~and or~~
- (D) the conversion of the assessment software or tax and billing software, or both, of a county's property tax management system; and**

(2) does not include changes such as:

- (A) a modification that allows a different printer to be added to the computer system;
- (B) the addition of any feature that increases functionality without requiring different or additional computer hardware or a different operating system;
- (C) the addition, modification, or removal of any feature that does not impact data, features, or functionality required under this article; or
- (D) a modification that improves performance without requiring different or additional computer hardware or a different operating system.

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

(d) Assessment software vendors are limited to certification of three (3) versions of assessment software. No

vendor may have more than one (1) of each of the following version types:

- (1) A software package that is currently installed and supported in a majority of customer environments.
- (2) A software package that is being phased out and replaced by either version **described in subdivision (1)** or (3).
- (3) A software package that is currently under development and has been property tax management system certified.

(e) Tax and billing software vendors are limited to certification of three (3) versions of tax and billing software.

No vendor may have more than one (1) of each of the following version types:

- (1) A software package that is currently installed and supported in a majority of customer environments.
- (2) A software package that is being phased out and replaced by either version **described in subdivision (1)** or (3).
- (3) A software package that is currently under development and has been property tax management system certified.

(f) In the event an assessment software vendor or tax and billing software vendor acquires a new assessment software or tax and billing software package, causing the vendor to exceed the limitation requirement prescribed in subsections (c) and (d), the vendor must submit a transition plan to the department for approval explaining how it will come into compliance with the limitation requirement.

(Department of Local Government Finance; [50 IAC 26-17-1](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 18. [50 IAC 26-18-1](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-18-1](#) General certification provisions**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-4](#); [IC 6-1.1-31.5](#)

Sec. 1. (a) Except as provided in subsection (b), a county may not use, purchase, contract for the purchase of, or otherwise acquire:

- (1) computer software; or
- (2) computer services;

unless the computer system to be used and any software or services are certified by the department or its designee under this article.

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

(c) All county installations of property tax management systems shall be certified under section **5 4** of this rule not later than July 1, 2015, and every fifth year thereafter.

(d) All:

- (1) assessment and tax and billing software;
- (2) county property tax management systems; and
- (3) county installations of property tax management systems;

must be recertified as provided in section 6 of this rule.

(Department of Local Government Finance; [50 IAC 26-18-1](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed Sep 18, 2012, 2:18 p.m.: [20121017-IR-050120290FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 19. [50 IAC 26-18-2](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-18-2](#) Phase I software certification**

Authority: [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

Affected: [IC 6-1.1-31.5](#)

Sec. 2. (a) As used in this section, "phase I testing" refers to the testing of the stand-alone functionality of the individual components of a property tax management system for certification under this article.

(b) Assessment and tax and billing software subject to certification under section 1 of this rule must initially be tested and certified under this section. The software will be tested by the department or its designee on a stand-alone PC, or a larger system if no PC version is available, on which the software has been installed. A vendor or data processing department shall schedule a testing date with the department at least thirty (30) days before submitting its assessment software or tax and billing software for test. **The department reserves the right to proactively coordinate testing dates per the department prescribed time frame allotted for initial phase I testing and reserves the right to conduct the testing session either in person or via a virtual environment (e.g., webinar).** The test shall include, but will not be limited to, a demonstration of the following:

(1) The software's internal control mechanisms **and accounting standards** required under this article.

(2) The software's ability to:

(A) perform calculations **and required under this article;**

(B) ~~import and export~~ **all state specified data in the format required under this article;**

(C) **generate and produce required forms and both standard and user-defined reports; and**

(D) **allow for record searching and retrieval;**

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

~~(b)~~ (c) At least thirty (30) days before the test, each vendor shall submit the following:

(1) For review, all technical documentation. All documentation that includes proprietary information or trade secrets must be so identified on its cover.

(2) Audited financial statements for the most recent three (3) years upon request by the department. If the company has been in business less than three (3) years, then a business plan shall be submitted in addition to any available financial statements.

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

~~(d)~~ (e) The department or its designee shall finish the test and notify the vendor or data processing department of the results within thirty (30) days of the ~~submission~~ **completion date of the initial phase I testing session.** If the software fails the test, the department will inform the vendor or data processing department in writing of the reason or reasons for the failure. Upon notice of failure, the vendor or data processing department may make the required correction or corrections and resubmit for certification, ~~following the schedule in subsections (a) through (c).~~ **within thirty (30) days of the receipt of the results of the initial phase I testing session. The department or its designee shall finish the test and notify the vendor or data processing department of the results within thirty (30) days of the completion date of the subsequent phase I testing session. If the software fails the test, the department will inform the vendor or data processing department in writing of the reason or reasons for the failure. The vendor or data processing department may resubmit its software on an iterative basis for phase I certification until such time the department has determined all required tests have been successfully demonstrated as long as all phase I testing sessions are completed within the department provided time frame for phase I certification.**

~~(e)~~ (f) Upon successful completion of testing under subsection ~~(a)~~; (b), the department shall then declare the assessment or tax and billing software **phase I** certified.

(Department of Local Government Finance; [50 IAC 26-18-2](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 20. [50 IAC 26-18-3](#) IS AMENDED TO READ AS FOLLOWS:

[50 IAC 26-18-3](#) Phase II system and integration demonstrations

Authority: [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

Sec. 3. (a) **As used in this section, "phase II testing" refers to the testing of the integrative functionality of the individual components of a property tax management system for certification under this article.**

**(b) Property tax management systems subject to certification under section 1 of this rule that utilize assessment and tax and billing systems that have been software certified by the department must initially be tested and integration validated under this section. Only those systems that have been phase I certified during the same certification cycle may be eligible for phase II testing.** The systems will be tested by the department or its designee on a stand-alone PC or a larger system. Combinations of vendors or data processing departments shall schedule a testing date with the department at least thirty (30) days before submitting the property tax management system for test. **The department reserves the right to proactively coordinate testing dates per the department prescribed time frame allotted for phase II testing and reserves the right to conduct the testing session either in person or via a virtual environment (e.g., webinar).** The test shall include, but will not be limited to, the following:

- ~~(1) Demonstration of the system's ability to export all state specified data in the format required under this article.~~
- ~~(2) (1) Validation that the system incorporates all general system requirements.~~
- ~~(3) Demonstration of the system's user defined reporting capability.~~
- ~~(4) (2) Generation of required reports.~~
- ~~(5) (3) Demonstration of the system's ability to perform the following scenarios: annual interface of gross assessed values, including the acceptance of state assessed utility and railroad values.~~
  - ~~(A) A complete walkthrough of:~~
    - ~~(i) a real property parcel; and~~
    - ~~(ii) a personal property record;~~~~from recalculation of gross assessed value to settlement.~~
  - ~~(B) Calculation of a sales ratio study and generation of its output in the format required under this article.~~
  - ~~(C) Entering information indicating a real property parcel transferred ownership, handling of exemptions, deductions, and credits that were assigned to the transferred property, and update of associated tax billing information.~~
  - ~~(D) Adjusting a real property parcel's assessed value resulting from the following:~~
    - ~~(i) A correction of error and the subsequent recalculation of taxes from the change in value.~~
    - ~~(ii) A successful appeal determination and the subsequent recalculation of taxes from the change in value [sic].~~
    - ~~(iii) An additional assessment and the subsequent recalculation of taxes from the change in value.~~
  - ~~(E) Adjusting a personal property assessed value resulting from a correction of error and the subsequent recalculation of taxes from the change in value.~~
  - ~~(F) Application of annual adjustment factors to properties.~~
  - ~~(G) A property split resulting in inactivation of existing parcel records and creation of new parcel records in the property tax management system.~~
  - ~~(H) A property combination.~~
  - ~~(I) Separating gross assessed value of a parcel eligible for the standard deduction for homestead through calculation of the tax statement.~~
  - ~~(J) Handling a real property parcel of which only a portion of the property can be abated.~~
  - ~~(K) Accepting state assessed utility and railroad values.~~

**(4) Demonstration of the system's ability to integrate applicable data from one (1) software to the other, including, but not limited to, property transfers, splits, combinations, annexations, homestead deduction application, and updated sales prices for ratio study purposes.**

~~(b)~~ **(c)** For each property tax management system, vendors or data processing departments whose assessments or tax and billing systems are included in the property tax management system shall provide a list of the software versions currently installed in each county. For any software versions older than the version used in the system and integration demonstration, the vendor or data processing department shall also include a workplan for upgrading to the tested version for each county using an older version. For any software versions newer than the version used in the system and integration demonstration, the vendor or data processing department shall provide the release notes associated with the newer version so the department can verify that updates to the software have not impacted the tested functionality. If the department determines that updates in the newer version have impacted tested functionality, the department may require that the system and integration demonstration be conducted on the newer version of the software as well.

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

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

~~(e)~~ **(d)** The department or its designee shall observe the demonstration and document the tests and scenarios accomplished by the system. The department shall notify the vendors or data processing department of the results within thirty (30) days of the **submission completion date of the initial phase II testing session**, including the specific tests and scenarios achieved by the system and those that were not. ~~The vendors or data processing department may do the following:~~

- ~~(1) Make the required correction or corrections.~~
- ~~(2) Schedule an additional testing date.~~
- ~~(3) Again perform system and integration demonstrations following the schedule in subsections (a) through (d).~~

**Upon notice of failure, the vendors or data processing department may make the required correction or corrections and resubmit for certification, within thirty (30) days of the receipt of the results of the initial phase II testing session. The department or its designee shall finish the test and notify the vendors or data processing department of the results within thirty (30) days of the completion date of the subsequent phase II testing session. If the system fails the test, the department will inform the vendors or data processing department in writing of the reason or reasons for the failure. The vendors or data processing department may resubmit its system on an iterative basis for phase II certification until such time the department has determined all required tests have been successfully demonstrated as long as all phase II testing sessions are completed within the department provided time frame for phase II certification.**

~~(f)~~ **(e)** The department or its designee shall record the results from testing under subsection ~~(e)~~ **(b)** and **may** publish them for ~~vendor and county~~ **public access on the department's website**. Published results shall ~~may~~ include the following:

- (1) Vendors involved in demonstration.
- (2) Packages and package version used in demonstration.
- (3) Reports successfully generated by the system or systems.
- (4) Reports unsuccessfully generated by the system or systems.
- (5) Scenarios successfully demonstrated by the system or systems.
- (6) Scenarios unsuccessfully demonstrated by the system or systems.

**(f) Upon successful completion of testing under subsection (b), the department shall declare the system phase II certified.**

*(Department of Local Government Finance; [50 IAC 26-18-3](#); filed Jan 28, 2011, 3:07 p.m.:*

*[20110223-IR-050100165FRA](#); errata filed Sep 17, 2012, 3:42 p.m.: [20121003-IR-050120546ACA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))*

SECTION 21. [50 IAC 26-18-4](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-18-4](#) Phase III initial property tax management system verification and local certification of county installation**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)

Sec. 4. (a) **As used in this section, "phase III testing" refers to the testing of the overall functionality of a property tax management system that has been installed by a county.**

**(b)** Property tax management systems subject to certification under section 1 of this rule that utilize software that has been software certified by the department and have demonstrated successful integration with other software as necessary must initially be certified under this section. A county shall submit its proposed property tax

management system to the department. The department or its designee shall consider the proposed system and confirm that all requirements and scenarios tested under section 3 of this rule are accomplished by the proposed system using the recorded and published results prescribed under section 3(f) **3(e)** of this rule.

~~(b)~~ **(c)** If the department or its designee finds that a county's proposed system meets all requirements and accomplished all scenarios tested under section 3 of this rule, the department will ~~declare the~~ **verify that a county's proposed** property tax management system ~~certified for the county in which it is to be implemented. is~~ **eligible for phase III testing.**

**(d)** After the department has verified that a county's proposed system is eligible for phase III testing under subsection (c), a county shall engage an independent, private, or a public entity approved by the department, or a member of the department, to validate that the installed property tax management system complies with the standards and requirements of this article. The department reserves the right to proactively coordinate testing dates per the department prescribed time frame allotted for phase III testing and reserves the right to conduct the testing session either in person or via a virtual environment (e.g., webinar).

**(e)** Once the entity conducting the phase III testing finds that the installed property tax management system meets the standards and requirements of this article, the county shall notify the department in writing that the installed system is in compliance. In the event that phase III testing was conducted directly by a member of the department and that member finds that the installed property tax management system meets the standards and requirements of this article, the county is not required to notify the department that the installed system is in compliance. The department shall then declare the computer system as locally certified for the county where it was independently validated.

*(Department of Local Government Finance; [50 IAC 26-18-4](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); errata filed Sep 17, 2012, 3:42 p.m.: [20121003-IR-050120546ACA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))*

SECTION 22. [50 IAC 26-18-6](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-18-6](#) Changes in certified systems, rule, or test scenarios; recertification**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-4](#); [IC 6-1.1-31.5](#)

Sec. 6. (a) If initial certification of a property tax management system is within twenty-four (24) months before July 1, 2015, or within twenty-four (24) months before every fifth year after July 1, 2015, recertification of that system is not required.

(b) Property tax management systems not subject to subsection (a) that have been initially certified must be recertified within the twenty-four (24) month period before July 1, 2015, and within the twenty-four (24) month period before every fifth year after July 1, 2015. If any major change is made to a certified system at any other time, the system shall be considered a new system subject to the same certification requirements of sections 2, 4, **3**, and **5 4** of this rule. As used in this section, "major change" has the meaning set forth in [50 IAC 26-17-1](#). **In the event that the major change pertains exclusively to a county's conversion of its software system, the system will be subject to the same certification requirements of just section 4 of this rule.**

(c) Property tax management system installations not subject to subsection (a) that have been initially certified must be locally recertified within the twenty-four (24) month period before July 1, 2015, and within the twenty-four (24) month period before every fifth year after July 1, 2015.

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

- (1) The escrow agent.
- (2) The department.

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



(f) The department may require full or incremental recertification by agreement between the department and the legislative services agency whenever a major change to the rule or test scenarios occurs.

(Department of Local Government Finance; [50 IAC 26-18-6](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed Sep 18, 2012, 2:18 p.m.: [20121017-IR-050120290FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 23. [50 IAC 26-20-2](#) IS AMENDED TO READ AS FOLLOWS:

#### **[50 IAC 26-20-2](#) Instructions**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)

Sec. 2. (a) Data format instructions **are as follows:**

- (1) Each file must have a header record and a trailer record in the exact specified format with designated "FILENAME" and the word "TRAILER" in uppercase.
- (2) All fields are fixed length.
- (3) Left justify all alphanumeric fields.
- (4) All numeric fields must have leading zeros if field value does not utilize all available spaces.
- (5) Assume no decimal precision for all numeric fields without format clarification.
- (6) All decimal precision is implied. For example, for format 3.2, send 12345. It will be read as "123.45".
- (7) Yes/No fields must have "Y" or "N".
- (8) All date fields must be in mm/dd/yyyy format, and entries must contain a valid date.
- (9) All fields that reference a code list should contain a value from the lists provided in the Property Tax Management System Code List Manual. This document is available on the department's website located at [www.in.gov/dlgf/](http://www.in.gov/dlgf/)
- (10) Place a negative sign "-" at the far left of the field for all negative numbers.
- (11) Note all format requirements specified at the field level.
- (12) When capturing data as designated by a code list, the item must adhere to the designated code list. If a county needs a code list to be modified they must notify the department and the legislative services agency for consideration.
- (13) Phone number extensions may be replaced with spaces if no extension exists. Format required is ###-###-#### (e.g., 317-555-5555 4444).
- (14) Postal code format is expected to be xxxxx-xxxx. However, the space allocated should accommodate international postal codes. If no + 4 for the postal code is available, fill with 0000.

(b) Submission instructions **are as follows:**

- (1) The submission must include data for the entire county. Each file must include all data for all townships.
- (2) Data must be submitted on CD-ROM, by e-mail, or other designated depository as specified by the department and the legislative services agency at a later date.
- (3) Send CD-ROM to:
  - (A) Legislative Services Agency, Office of Fiscal and Management Analysis, 200 W. Washington St., Suite 301, Indianapolis, IN 46204 Attention: Director, Office of Fiscal and Management Analysis; or
  - (B) **either:**
    - (i) e-mail the dataset to [lsa.data@iga.in.gov](mailto:lsa.data@iga.in.gov) **and** [data@dlgf.in.gov](mailto:data@dlgf.in.gov); or
    - (ii) **upload the dataset via the Indiana gateway for government units portal.**
- (4) The state will validate that your data submission meets the defined file structure format **and may perform additional analysis to verify that the data meets the standards prescribed in this rule.** In the event that your data submission does not meet the required standards, you will be notified of noncompliance issues and asked to resubmit your data.

(Department of Local Government Finance; [50 IAC 26-20-2](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 24. [50 IAC 26-20-4](#) IS AMENDED TO READ AS FOLLOWS:

#### **[50 IAC 26-20-4](#) Real property assessment data**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-11-9](#); [IC 6-1.1-31.5](#); [IC 36-1-8.5](#)

Sec. 4. (a) HEADER RECORD (the first record in each file):

(1) The HEADER RECORD must be placed as the first record in each real property assessment file including the PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDTL, APPEAL, SALEDISC, SALECONTAC, and SALEPARCEL files.

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

Column	Start	End	Length	Type	Comments/Format
Filename	1	10	10	A	Name of data file (e.g., PARCEL or IMPROVE).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of <del>2010A</del> <b>2017A</b> . This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 219-555-5555 44444).
File create date	96	105	10	D	Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).
File create time	106	109	4	A	Time the file was created – format required is ##### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year specific to the data submission – format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission – format required is yyyy (e.g., 2010).
Software Vendor Name	118	177	60	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Company	178	237	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	238	287	50	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 317-555-5555 44444).
Software Vendor Email	306	353	48	A	E-mail of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Location Cost Multiplier	354	358	5	N	Format 1.4 (e.g., 12345; Implied: 1.2345).
Transmission Description	359	458	100	A	Description of transmission. Comment field, free text.

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

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

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

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

(4) Primary Key for the PARCEL file:

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

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in <a href="#">50 IAC 26-8-1</a> , and match the associated records in TAXDATA Data File(s). Parcel number must be unique within the county.
Local Assessor Parcel Number	26	50	25	A	Unique number designated by the county assessor for each record in the computer assisted mass appraisal system. May be system generated.
State-Assigned Township Number	51	54	4	N	The state-assigned township number as designated on the county budget order. See code list 61.
Local Tax District Number	55	57	3	A	Locally-assigned tax district number.
State-Assigned District Number	58	60	3	N	The state-assigned tax district number as designated on the county budget order. See code list 60.
Section and Plat	61	68	8	A	
Routing Number	69	93	25	A	
Property Street Address	94	153	60	A	Complete street address for property. If no address has been assigned to a vacant lot, identify the full possible address range of the vacant lot.
Property Address City	154	183	30	A	City for property.
Property Address Zip Code	184	193	10	A	Postal code for property. Format xxxxx-xxxx.
Property Class Code	194	196	3	A	Valid property class code assigned to the property based on code list 1.
Neighborhood Identifier	197	208	12	A	Identification of neighborhood to which this property has been assigned. The neighborhood identifier is assigned by local government.
Neighborhood Factor	209	213	5	N	The neighborhood factor based on the neighborhood identifier. Format 3.2 (e.g., 08950; Implied: 089.50).
Annual Adjustment Factor - Land	214	218	5	N	Annual adjustment factor applied to the land records of the property. Format 3.2 (e.g., 08950; Implied: 089.50).
Annual Adjustment Factor - Improvements	219	223	5	N	Annual adjustment factor applied to the improvement records of the property. Format 3.2 (e.g., 08950; Implied: 089.50).
Owner Name	224	303	80	A	Full name for owner of record.
Owner Street Address or P.O. Box	304	363	60	A	Street address or P.O. box for owner of record.
Owner Address City	364	393	30	A	City for owner of record.
Owner Address State or Province or Territory	394	423	30	A	State, province, or territory for owner of record. If state, should be two character post office designation.
Owner Address Postal Code	424	433	10	A	Postal code for owner of record. Primary format xxxxx-xxxx.
Owner Country	434	436	3	A	Country for owner of record. See code list 62.
Date Transferred to Current Owner	437	446	10	D	Date the property was transferred to the current owner, format mm/dd/yyyy.
Level (Y/N)	447	447	1	A	Is the property level?

High (Y/N)	448	448	1	A	Is the property on high ground?
Low (Y/N)	449	449	1	A	Is the property on low ground?
Rolling (Y/N)	450	450	1	A	Does the property have rolling hills?
Swampy (Y/N)	451	451	1	A	Is the property swampy?
Water (Y/N)	452	452	1	A	Is the property connected to municipal water?
Sewer (Y/N)	453	453	1	A	Is the property connected to municipal sewer?
Gas (Y/N)	454	454	1	A	Is the property connected to local gas service?
Electricity (Y/N)	455	455	1	A	Is the property connected to local electric service?
Street or Road Code	456	456	1	A	Identify the street or road code. Refer to code list 2.
Sidewalk (Y/N)	457	457	1	A	Is there a municipal sidewalk on the property?
Alley (Y/N)	458	458	1	A	Does the property abut an alley?
Neighborhood Type	459	459	1	A	Identify the neighborhood type code. Refer to code list 3.
Waterfront Property Type	460	462	3	A	Identify the waterfront property type. Refer to code list 66.
Zoning	463	467	5	A	Identify the zoning code assigned to the property. The zoning code is assigned by local government.
Flood Hazard (Y/N)	468	468	1	A	Is the property in a flood zone?
AV - Total Land	469	480	12	N	Sum of the <del>current</del> <b>certified</b> assessed value of the land records from the LAND file for a property, plus the Land AV Adjustment amount. <b>This value represents the value that was certified to the county auditor's office as part of the annual interface process.</b>
AV - Total Improvements	481	492	12	N	Sum of the total <del>current</del> <b>certified</b> assessed value of the improvements from the IMPROVE file for a property, plus the Improvements AV Adjustment amount. <b>This value represents the value that was certified to the county auditor's office as part of the annual interface process.</b>
AV - Total Land and Improvements	493	504	12	N	Sum of total <del>current</del> <b>certified</b> assessed value of the land and total current assessed value of improvements for a property. <b>This value represents the value that was certified to the county auditor's office as part of the annual interface process.</b>
Land AV Adjustment	505	516	12	N	Amount of adjustment (+ or -) applied to land AV from the LAND file to arrive at AV – Total Land.
Improvement AV Adjustment	517	528	12	N	Amount of adjustment (+ or -) applied to improvement AV from the IMPROVE file to arrive at AV – Total Improvements.
Farmland AV Adjustment	529	540	12	N	Amount of adjustment (+ or -) applied to farmland AV from the LAND file to arrive at AV – Farmland.
AV – Land Eligible for 1% Circuit Breaker Cap	541	552	12	N	Portion of AV – Total Land that is eligible for the 1% circuit breaker cap. AV of homestead eligible land value for all residential properties that would be eligible for the standard deduction, if applied for. <b>This value represents the value that was certified to the county auditor's office as part of the annual interface process.</b>
AV – Improvements Eligible for 1% Circuit Breaker Cap	553	564	12	N	Portion of AV – Total Improvements that is eligible for the 1% circuit breaker cap. AV of homestead eligible improvement value for all residential properties that would be eligible for the standard deduction, if applied for. <b>This value represents the value that was certified to the county auditor's office as part of the annual interface process.</b>

AV – Non-Homestead Residential Land Subject to 2% Circuit Breaker Cap	565	576	12	N	Portion of AV - Total Land that is attributable to non-homestead residential land and is subject to the 2% circuit breaker cap. <b>This value represents the value that was certified to the county auditor's office as part of the annual interface process.</b>
AV - Non-Homestead Residential Improvements Subject to 2% Circuit Breaker Cap	577	588	12	N	Portion of AV - Total Improvements that is attributable to non-homestead residential improvements and is subject to the 2% circuit breaker cap. <b>This value represents the value that was certified to the county auditor's office as part of the annual interface process.</b>
AV – Commercial Apartment Land Subject to 2% Circuit Breaker Cap	589	600	12	N	Portion of AV - Total Land that is attributable to apartment land and is subject to the 2% circuit breaker cap. <b>This value represents the value that was certified to the county auditor's office as part of the annual interface process.</b>
AV - Commercial Apartment Improvements Subject to 2% Circuit Breaker Cap	601	612	12	N	Portion of AV - Total Improvements that is attributable to apartment improvements and is subject to the 2% circuit breaker cap. <b>This value represents the value that was certified to the county auditor's office as part of the annual interface process.</b>
AV - Long Term Care Facility Land Subject to 2% Circuit Breaker Cap	613	624	12	N	Portion of AV - Total Land that is attributable to Long Term Care Facility land and is subject to the 2% circuit breaker cap. <b>This value represents the value that was certified to the county auditor's office as part of the annual interface process.</b>
AV - Long Term Care Facility Improvements Subject to 2% Circuit Breaker Cap	625	636	12	N	Portion of AV - Total Improvements that is attributable to Long Term Care Facility improvements and is subject to the 2% circuit breaker cap. <b>This value represents the value that was certified to the county auditor's office as part of the annual interface process.</b>
AV - Farmland Subject to 2% Circuit Breaker Cap	637	648	12	N	Portion of AV - Total Land that is attributable to farmland and is subject to the 2% circuit breaker cap. <b>This value represents the value that was certified to the county auditor's office as part of the annual interface process.</b>
AV - Mobile Home Land Subject to 2% Circuit Breaker Cap	649	660	12	N	Portion of AV - Total Land that is attributable to mobile home land and is subject to the 2% circuit breaker cap. <b>This value represents the value that was certified to the county auditor's office as part of the annual interface process.</b>
AV – Land Subject to 3% Circuit Breaker Cap	661	672	12	N	Portion of AV – Total Land that is subject to the 3% circuit breaker cap. <b>This value represents the value that was certified to the county auditor's office as part of the annual interface process.</b>
AV – Improvements Subject to 3% Circuit Breaker Cap	673	684	12	N	Portion of AV – Total Improvements that is subject to the 3% circuit breaker cap. <b>This value represents the value that was certified to the county auditor's office as part of the annual interface process.</b>
AV - Classified Land	685	696	12	N	Total AV of classified land records from the Land file, refer to code list 6 (Land Type 02).
Legally Deeded Acreage	697	708	12	N	The sum of the legally deeded acreage from the Land file. Format 8.4 e.g., 000200001000; Implied: 00020000.1000.
Appraisal Date	709	718	10	D	The date the appraisal was finished. Format mm/dd/yyyy
Reason for Change Code	719	720	2	A	Refer to code list 5.

Prior AV - Total Land	721	732	12	N	This field should contain the assessed value at last tax lien date. The value prior to it being reassessed or trended.
Prior AV - Total Improvements	733	744	12	N	This field should contain the assessed value at last tax lien date. The value prior to it being reassessed.
Adjustment Factor Applied	745	749	5	N	A location cost multiplier. Not to be used as neighborhood adjustment factor. Format 3.2 e.g., 00125; Implied: 001.25 Field should contain a "bottom line" adjustment factor in the event of equalization if applicable.
Legal Description	750	1249	500	A	Legal description of property.
Anonymity from public records request? (Y/N)	1250	1250	1	A	Is there an individual associated with the record who is requesting anonymity from public records pursuant to <a href="#">IC 36-1-8.5?</a>
Current AV - Total Land	1251	1262	12	N	Sum of the current assessed value of the land records for a property, plus any applicable land AV adjustment amount. This value represents the most current value that is reflected in the CAMA system for the applicable assessment year and may be different potentially than the value that was certified to the auditor's office as part of the annual interface process.
Current AV - Total Improvements	1263	1274	12	N	Sum of the total current assessed value of the improvements for a property, plus any applicable improvements AV adjustment amount. This value represents the most current value that is reflected in the CAMA system for the applicable assessment year and may be different potentially than the value that was certified to the auditor's office as part of the annual interface process.
Current AV - Total Land and Improvements	1275	1286	12	N	Sum of total current assessed value of the land and total current assessed value of improvements for a property. This value represents the most current value that is reflected in the CAMA system for the applicable assessment year and may be different potentially than the value that was certified to the auditor's office as part of the annual interface process.

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

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

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

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

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

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

(C) Land/Lot Type Code.

(4) Foreign Key to the PARCEL file:

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

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in <a href="#">50 IAC 26-8-1</a> and match the associated records in the PARCEL Data File(s). May be many to one relationship with the PARCEL file.
Land Instance Number	26	28	3	N	Numeric value used to distinguish among



					multiple land records for the same real property. Note: the combination of Parcel Number and Land Instance Number identifies a unique record within the county's LAND file.
Land/Lot Type Code	29	30	2	A	Identify the land/lot type code. Refer to code list 6.
Actual Frontage	31	38	8	N	Actual frontage of land in feet. Format 7.1 e.g., 00070005; Implied: 0007000.5.
Effective Frontage	39	46	8	N	Effective frontage of land in feet. Format 7.1 e.g., 00070005; Implied: 0007000.5.
Effective Depth	47	54	8	N	Effective depth of land in feet. Format 7.1 e.g., 00070005; Implied: 007000.5.
Depth Factor	55	57	3	N	Depth factor for consideration with this land record. Format 1.2 e.g., 100; Implied: 1.00.
Base Rate	58	69	12	N	Base rate for land data and computations for a particular soil type. Format 10.2 (e.g., 000001050050; Implied 0000010500.50).
<b>Appraised Assessed</b> Value with Influence Factor	70	81	12	N	Field should contain the final AV of the land record after influence factors have been applied.
Acreage	82	93	12	N	Legally deeded acreage of record. Format 8.4 (e.g., 012300555543; Implied: 01230055.5543).
Acreage Factor	94	96	3	N	Acreage factor for consideration with this land record. Format 1.2 e.g., 100; Implied: 1.00.
Square Feet	97	106	10	N	Area of land record in square feet.
Soil ID	107	111	5	A	Identification of soil ID as provided by the Natural Resources Conservation Service of the U.S. Dept. of Agriculture & Purdue. Soil IDs will vary by county.
Soil Productivity Factor	112	115	4	N	Identification of soil productivity factor as defined by the Natural Resources Conservation Service of the U.S. Dept. of Agriculture & Purdue. Soil productivity factors will vary by county. Format 2.2 e.g., 0155; Implied: 01.55.
Influence Factor Code 1	116	116	1	A	Identify the influence factor code. Refer to code list 7.
Influence Factor 1	117	120	4	N	The influence factor as a percent of the total influence factor record. Format +/- (e.g., -050 or 0025).
Influence Factor Code 2	121	121	1	A	Identify the influence factor code. Refer to code list 7.
Influence Factor 2	122	125	4	N	The influence factor as a percent of the total influence factor record. Format +/- (e.g., -050 or 0025).
Influence Factor Code 3	126	126	1	A	Identify the influence factor code. Refer to code list 7.
Influence Factor 3	127	130	4	N	The influence factor as a percent of the total influence factor record. Format +/- (e.g., -050 or 0025).
<b>AV – Land Eligible for 1% Circuit Breaker Cap</b>	<b>131</b>	<b>142</b>	<b>12</b>	<b>N</b>	<b>Portion of assessed value with influence factor that is eligible for the 1% circuit breaker cap. AV of homestead eligible land value for all residential properties that would be eligible for the standard deduction, if applied for. This value should contain the final AV of the land record after influence factors have been applied.</b>
<b>AV – Land Subject to 2% Circuit Breaker Cap</b>	<b>143</b>	<b>154</b>	<b>12</b>	<b>N</b>	<b>Portion of assessed value with influence factor that is subject to the 2% circuit breaker cap. This value should contain</b>

					<b>the final AV of the land record after influence factors have been applied.</b>
<b>AV – Land Subject to 3% Circuit Breaker Cap</b>	<b>155</b>	<b>166</b>	<b>12</b>	<b>N</b>	<b>Portion of assessed value with influence factor that is subject to the 3% circuit breaker cap. This value should contain the final AV of the land record after influence factors have been applied.</b>

(d) IMPROVEMENT FILE (0, 1, or many records per parcel) - Filename = IMPROVE:

(1) The IMPROVE file contains a record for each real property improvement.

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

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

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

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

(4) Foreign Key to the PARCEL file:

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

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in <a href="#">50 IAC 26-8-1</a> and match the associated records in the PARCEL File. May be many to one relationship with the PARCEL file.
Improvement Instance Number	26	28	3	N	Numeric value used to distinguish among multiple improvement records for the same real property. Note: the combination of Parcel Number and Improvement Instance Number identify a unique record within the county's IMPROVE file.
Dwelling or Building Number (if applicable)	29	44	16	A	The same values and formats as used in the Dwelling and/or Building files.
Improvement Type Code	45	52	8	A	Refer to code list 21A for residential and 21B and 32 for commercial.
Story Height or Height	53	57	5	N	Format 3.2 e.g., 00750; Implied: 007.50.
Construction Type Code	58	60	3	A	Identify construction type code. See to code list 18.
Year Constructed	61	64	4	N	Year improvement construction was finished. Format YYYY.
Year Remodeled	65	68	4	N	Year improvement remodel was finished. Format YYYY.
Effective Construction Year	69	72	4	N	Effective construction year for a record. Format YYYY.
Grade	73	77	5	A	Quality grade and design factor code. Refer to code list 17.
Condition Code	78	79	2	A	Condition code for improvement. Refer to code list 22.
Neighborhood Improvement Code	80	81	2	A	Neighborhood improvement code related to the "desirability rating". Refer to code list 23.
Improvement Size	82	89	8	N	Total of all building, dwelling, or improvement size provided in square feet. The size is already indicated or able to be derived at the dwelling/building level.
Replacement Cost	90	101	12	N	Identify the cost of replacing the improvement.
<del>Appraised</del> <b>Assessed</b> Value	102	113	12	N	Field should contain the final AV of the improvement following all assessment valuation.

Physical Depreciation %	114	116	3	N	The physical depreciation of the improvement, as a percent of total. Format (e.g., 100 or 055).
Obsolescence Depreciation %	117	119	3	N	The obsolescence depreciation of the improvement, as a percent of total. Format (e.g., 100 or 055).
Percent Complete	120	122	3	N	The percent complete of the improvement, as a percent of total. Format (e.g., 100 or 055).
<b>AV – Improvements Eligible for 1% Circuit Breaker Cap</b>	<b>123</b>	<b>134</b>	<b>12</b>	<b>N</b>	<b>Portion of assessed value that is eligible for the 1% circuit breaker cap. AV of homestead eligible improvement value for all residential properties that would be eligible for the standard deduction, if applied for.</b>
<b>AV – Improvements Subject to 2% Circuit Breaker Cap</b>	<b>135</b>	<b>146</b>	<b>12</b>	<b>N</b>	<b>Portion of assessed value that is subject to the 2% circuit breaker cap.</b>
<b>AV – Improvements Subject to 3% Circuit Breaker Cap</b>	<b>147</b>	<b>156</b>	<b>12</b>	<b>N</b>	<b>Portion of assessed value that is subject to the 3% circuit breaker cap.</b>

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

- (1) The DWELLING file contains a record for each residential dwelling real property improvement.
- (2) The DWELLING file must be submitted to the department and the legislative services agency by the county assessor ~~on or before October 1~~ **September 1** of the year of assessment and must be submitted with associated PARCEL, LAND, IMPROVE, BUILDING, BLDDETL, and APPEAL files.
- (3) Primary Key for the DWELLING file: The combination of the following fields must be unique within the DWELLING file:
  - (A) Parcel Number. Each Parcel Number value must match a valid Parcel Number in the PARCEL file.
  - (B) Improvement Instance Number. Each Improvement Instance Number value must match a valid corresponding Improvement Instance Number in the IMPROVE file.
  - (C) Dwelling Instance Number. The Dwelling Instance Number must be unique to a Parcel Number and Improvement Instance Number in the DWELLING file. No duplicate Dwelling Instance Numbers are allowed for a given Improvement Instance Number.
- (4) Foreign Key to the IMPROVE file:
  - (A) Parcel Number. Each Parcel Number value must match a valid Parcel Number in the PARCEL file.
  - (B) Improvement Instance Number. Each Improvement Instance Number value must match a valid corresponding Improvement Instance Number in the IMPROVE file.
- (5) Foreign Key to the PARCEL file:
  - (A) Parcel Number. Each Parcel Number value in the DWELLING table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in <a href="#">50 IAC 26-8-1</a> and match the associated records in the PARCEL Data File. May be many to one relationship with the PARCEL file.
Improvement Instance Number	26	28	3	N	Numeric value used to distinguish among multiple improvement records for the same parcel.
Dwelling Instance Number	29	31	3	N	Numeric value used to distinguish among multiple dwelling records for the same parcel. Note: the combination of Parcel Number, the Improvement Instance Number, and the Dwelling Instance Number identifies a unique record within the county's DWELLING file.
Occupancy Code	32	32	1	A	The occupancy code. Refer to code list 8.
Story Configuration Code	33	33	1	A	The story configuration code. Refer to code list 9.
Story Height	34	36	3	N	The story height. Format 2.1 e.g., 075 (or 175); Implied: 07.5 (or 17.5).
Predominant Roofing Material Code	37	37	1	A	The predominant roofing material code. Refer to code list 13.
Heating System Code	38	38	1	A	The heating system code. Refer to code list 15.

Central Air Conditioning (Y/N)	39	39	1	A	Does the dwelling have central air conditioning?
Number of Finished Rooms	40	41	2	N	The number of finished rooms.
Attic Code	42	42	1	A	Identify the attic code. Refer to code list 10.
Attic Base Area	43	48	6	N	Area of the attic base area in square feet.
Attic Finished Living Area	49	54	6	N	Area of the finished living area of the attic provided in square feet.
Basement Code	55	55	1	A	The basement code. Refer to code list 11.
Basement Base Area	56	61	6	N	Area of the basement base area provided in square feet.
Basement Finished Living Area	62	67	6	N	Area of the finished living area of the basement provided in square feet.
Crawl Space Code	68	68	1	A	The crawl space code. Refer to code list 12.
Crawl Space Base Area	69	74	6	N	Area of the crawl space base area provided in square feet.
Floor(s) Total Base Area	75	80	6	N	Area of the total base area provided in square feet.
Floor(s) Total Finished Living Area	81	86	6	N	Area of the total finished living area provided in square feet.
Total Base Value	87	98	12	N	The total base value of the improvement.
Row Type Adjustment	99	103	5	N	The row type adjustment.
Unfinished Interior Value Adjustment	104	109	6	N	The unfinished interior value adjustment.
Extra Living Units Value Adjustment	110	119	10	N	The extra living units value adjustment.
Rec Room Value Adjustment	120	129	10	N	The recreation room value adjustment.
Loft Value Adjustment	130	139	10	N	The loft value adjustment.
Fireplace Value adjustment	140	149	10	N	The fireplace value adjustment.
No Heating Value Adjustment	150	155	6	N	The no heating value adjustment.
Air Conditioning Value Adjustment	156	165	10	N	The air conditioning value adjustment.
No Electrical Value Adjustment	166	175	10	N	The lack of electricity value adjustment.
Plumbing Value Adjustment	176	185	10	N	The plumbing value adjustment.
Garage Value Adjustment	186	195	10	N	The garage value adjustment.
Exterior Features Value Adjustment	196	205	10	N	The exterior features value adjustment.
Total Bedrooms	206	207	2	N	The total number of bedrooms.
Number of Family Rooms	208	208	1	N	The total number of family rooms.
Number of Dining Rooms	209	209	1	N	The total number of dining rooms.
Number of Full Baths	210	211	2	N	The total number of full baths.
Number of Half Baths	212	213	2	N	The total number of half baths.
Total Plumbing Fixtures	214	215	2	N	The total number of plumbing fixtures. If no plumbing, indicate 00.
Number of Masonry Fireplace Stacks	216	217	2	N	The total number of masonry fireplace stacks.
Number of Masonry Fireplace Openings	218	219	2	N	The total number of masonry fireplace openings.
Number of Steel Fireplace Stacks	220	221	2	N	The total number of steel fireplace stacks.
Number of Steel Fireplace Openings	222	223	2	N	The total number of <b>steel</b> fireplace openings.
Integral Garage (Y/N)	224	224	1	A	Does the dwelling have an integral garage?
Attached Garage (Y/N)	225	225	1	A	Does the dwelling have an attached garage?
Attached Carport (Y/N)	226	226	1	A	Does the dwelling have a carport?
Basement Garage (Y/N)	227	227	1	A	Does the dwelling have a basement garage?
Garage Capacity	228	229	2	N	The number of cars that can fit into the garage.
Garage Square Feet	230	234	5	N	The area of the garage provided in square feet.

(f) COMMERCIAL/INDUSTRIAL BUILDING FILE (0 or 1 record per improvement) - Filename = BUILDING:

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

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

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

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

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

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

(4) Foreign Key to the IMPROVE file:

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

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

(5) Foreign Key to the PARCEL file:

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

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in <a href="#">50 IAC 26-8-1</a> and match the associated records in the PARCEL Data File. May be many to one relationship with the PARCEL file.
Improvement Instance Number	26	28	3	N	Numeric value used to distinguish among multiple improvement records for the same real property.
Building Instance Number	29	31	3	N	Numeric value used to distinguish among multiple building records for the same real property. Note: the combination of Parcel Number, Improvement Instance Number, and the Building Instance Number identifies a unique record within the county's BUILDING file.
Building Number	32	47	16	A	Same value and format as entered in the respective improvement record.
Pricing Key Code	48	52	5	A	Predominant use code. Refer to code list 31 (e.g., GCM47).
Number of Floors	53	54	2	N	The number of floors in the building.
Total Square Foot Area	55	63	9	N	The total square area of the building provided in square feet.
Total Base Value	64	75	12	N	The total base value of the building.
Plumbing Fixtures Value	76	87	12	N	The plumbing <del>fixture</del> <b>fixtures</b> value for the building.
Special Features Value	88	99	12	N	The special features value for the building.
Exterior Features Value	100	111	12	N	The exterior features value for the building.

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

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

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

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

- (A) Parcel Number. Each Parcel Number value in the BLDDCTL table must match a valid Parcel Number in the PARCEL file.
- (B) Improvement Instance Number. Each Improvement Instance Number value in the BLDDCTL table must match a valid corresponding Improvement Instance Number in the IMPROVE file.
- (C) Building Instance Number. Each Building Instance Number value in the BLDDCTL table must match a valid corresponding Building Instance Number in the BUILDING file.
- (D) Building Detail Instance Number. The Building Detail Instance Number must be unique to a Parcel Number and Improvement Instance Number and Building Instance Number in the BLDDCTL file. No duplicate Building Detail Instance Numbers are allowed for a given Building Instance Number.
- (4) Foreign Key to the BUILDING file:
- (A) Parcel Number. Each Parcel Number value in the BUILDING table must match a valid Parcel Number in the PARCEL file.
- (B) Improvement Instance Number. Each Improvement Instance Number value in the BLDDCTL table must match a valid corresponding Improvement Instance Number in the IMPROVE file.
- (C) Building Instance Number. Each Building Instance Number value in the BLDDCTL table must match a valid corresponding Building Instance Number in the BUILDING file.
- (5) Foreign Key to the IMPROVE file:
- (A) Parcel Number. Each Parcel Number value in the BLDDCTL table must match a valid Parcel Number in the PARCEL file.
- (B) Improvement Instance Number. Each Improvement Instance Number value in the BLDDCTL table must match a valid corresponding Improvement Instance Number in the IMPROVE file.
- (6) Foreign Key to the PARCEL file:
- (A) Parcel Number. Each Parcel Number value in the BLDDCTL table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in <a href="#">50 IAC 26-8-1</a> and match the associated records in the PARCEL Data File. May be many to one relationship with the PARCEL file.
Improvement Instance Number	26	28	3	N	Numeric value used to distinguish among multiple improvement records for the same real property.
Building Instance Number	29	31	3	N	Numeric value used to distinguish among multiple building records for the same real property.
Building Detail Instance Number	32	34	3	N	Numeric value used to distinguish among multiple building detail records for the same real property. Note: the combination of Parcel Number, Improvement Instance Number, Building Instance Number, and the Building Detail Instance Number identifies a unique record within the county's BLDDCTL file.
Building Number	35	50	16	A	Same value and format as entered in the respective improvement record.
Floor Number	51	53	3	N	Floor number for the record.
Section Letter or Number	54	56	3	A	Section number or letter for designated area for the record.
Pricing Key Code	57	61	5	A	Predominant use code. Refer to code list 31 (e.g., GCM47).
Commercial/Industrial Improvement Use Type Code	62	69	8	A	The commercial/industrial improvement use type code. Refer to code list 32.
Square Foot Area	70	75	6	N	Area of the building detail record provided in square feet.
Square Foot Rate	76	84	9	N	The square foot rate. Format 7.2 (e.g., 000002514; Implied 0000025.14).
Framing Type Code	85	85	1	N	The framing type code. Refer to code list 30.
Wall Type Code	86	86	1	N	The wall type code. Refer to code list 29.
Wall Height	87	88	2	N	Height of the wall.
Heating/AC Value Adjustment	89	92	4	N	Format 2.2 e.g., 1050; Implied: 10.50 Value adjustment per square feet.



Sprinkler Value Adjustment	93	96	4	N	Format 2.2 e.g., 1050; Implied: 10.50 Value adjustment per square feet.
Average Depth for Strip Retail	97	102	6	N	The average depth for a strip retail space provided in linear feet.
Individually Owned (Y/N)	103	103	1	A	Identification if the apartment or condo is individually owned.
Unit Size of Individually Owned Unit	104	109	6	N	If individually owned, the unit size in square feet.
Hotel/Motel Configuration Code	110	111	2	A	The hotel/motel configuration code. Refer to code list 33.
Number of Units	112	114	3	N	The number of units for apartments, condos, motels, or hotels.
Average Unit Size	115	120	6	N	The average area in square feet for apartments, condos, motels, or hotels.

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

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

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

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

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

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

(4) Foreign Key to the PARCEL file:

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

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in <a href="#">50 IAC 26-8-1</a> and match the associated records in the PARCEL Data File(s). May be many to one relationship with the PARCEL file.
Appeal Instance Number	26	28	3	N	Numeric value used to distinguish among multiple appeal records for the same parcel. Note: the combination of Parcel Number and the Appeal Instance Number identifies a unique record within the county's APPEAL file.
Reason for Change (Appeal Form Number)	29	31	3	A	Identify the form number used to submit an appeal.
Grounds for Appeal Code	32	32	1	N	Identify grounds for the appeal. Refer to code list 45.
Original Value	33	44	12	N	The original value of the property.
Revised Value	45	56	12	N	The revised value of the property.
Date of Revision	57	66	10	D	Date the revised value was applicable. Format mm/dd/yyyy.
Petitioner's Name	67	146	80	A	Complete name of appeal petitioner.
Petitioner's Address or P.O. Box	147	206	60	A	Full street address or P.O. box for petitioner.
Petitioner's Address City	207	236	30	A	City for petitioner.
Petitioner's Address State or Province or Territory	237	266	30	A	State/province/territory for petitioner.
Petitioner's Postal Code	267	276	10	A	U.S. postal code or country code for petitioner address. Primary format xxxxx-xxxx for U.S.
Petitioner's Country	277	279	3	A	Country for petitioner. See code list 62.
Date Appeal was Filed	280	289	10	D	Date the appeal was filed. Format mm/dd/yyyy.

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

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

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

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

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

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

(A) SDF\_ID. The SDF\_ID field must be unique within this file.

(5) Foreign Key to the SALEPARCEL file:

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

(6) Foreign Key to the SALECONTAC file:

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

Column	Start	End	Length	Type	Comments/Format
SDF_ID	1	16	16	A	Unique number for all SDF files logged into the system. Format = "C" + County Number + Sales Year + Unique SDF record ID (e.g., "C02-2008-0000001"). Foreign key to SALECONTACT and SALEPARCEL files.
County_ID	17	18	2	A	State county ID number. Left pad with zero as necessary.
County_Name	19	43	25	A	State designated county name.
B1_Valuable_Consider	44	44	1	A	Buyer is purchasing the property for valuable consideration (Y/N).
B2_Buyer_Adjacent	45	45	1	A	Buyer is an adjacent property owner (Y/N).
B3_Vacant_Land	46	46	1	A	Vacant land (Y/N).
B4_Trade	47	47	1	A	Exchange for other real property ("Trade") (Y/N).
B4_Trade_Assessor	48	48	1	A	Exchange for other real property ("Trade") as corrected by county assessor (Y/N).
B5_Seller_Points	49	49	1	A	Seller paid points (Y/N).
B6_Primary_Change	50	50	1	A	Change planned in the primary use of the property (Y/N).
B7_Relationship	51	51	1	A	Existence of family or business relationship between buyer and seller (Y/N).
B8_Land_Contract	52	52	1	A	Land contract (Y/N).
B8_Land_Contract_Term	53	56	4	N	Contract term (in years). Only populate if B8_Land_Contract = Y.
B8_Land_Contract_Date	57	66	10	D	Contract date. Only populate if B8_Land_Contract = Y.
B9_PersProp	67	67	1	A	Personal property included in transfer (Y/N).
B10_Physical_Change	68	68	1	A	Physical changes to property between March 1 and date of sale (Y/N).

B11_Partial_Interest	69	69	1	A	Partial interest (Y/N).
B12_Court_Order B12_Easement	70	70	1	A	Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgment, condemnation, or probate <b>Easements or right-of-way grants</b> (Y/N).
B13_Partition B13_Court_Order	71	71	1	A	Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety <b>Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgment, condemnation, or probate</b> (Y/N).
B14_Charity B14_Partition	72	72	1	A	Transfer to a charity, not for-profit organization, or government <b>Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety</b> (Y/N).
B15_Easement B15_Charity	73	73	1	A	Easements or right-of-way grants <b>Transfer to a charity, not-for-profit organization, or government</b> (Y/N).
C1_Conveyance_Date	74	83	10	D	Conveyance date.
C2_Num_Parcels	84	87	4	N	Total number of parcels.
C3_Special_Comment	88	342	255	A	Describe any unusual or special circumstances related to this sale, including the specification of any less-than-complete ownership interest and terms of seller financing.
C4_Relationship	343	343	1	A	Family or business relationship existing between buyer and seller (Y/N).
C4_Discount	344	357	14	N	Amount of discount. Format 12.2
C5_Value_PersProp	358	371	14	N	Estimated value of personal property. Format 12.2
C6_Sales_Price	372	385	14	N	Sales price. Format 12.2
C7_Seller_Financed	386	386	1	A	Is the seller financing sale? (Y/N).
C8_Buyer_Loan	387	387	1	A	Is buyer/borrower personally liable for loan (Y/N). Only populate if C7_Seller_Financed = Y.
C9_Mortgage_Loan	388	388	1	A	Is this a mortgage loan (Y/N) Only populate if C7_Seller_Financed = Y.
C10_Amount_Loan	389	402	14	N	Amount of loan. Format 12.2 Only populate if C7_Seller_Financed = Y.
C11_Interest_Rate	403	408	6	N	Interest rate as a percent. Format 2.4 Only populate if C7_Seller_Financed = Y.
C12_Points	409	422	14	N	Amount in points, principal amount deducted. Format 12.2 Only populate if C7_Seller_Financed = Y.
C13_Amortization_Period	423	425	3	N	Amortization period preferred in years. Format 3.0 Only populate if C7_Seller_Financed = Y.
F1_Primary_Residence	426	426	1	A	Will this property be the buyer's primary residence? If no, provide complete address of primary residence, including county (Y/N).
F1_CountyNumber	427	428	2	A	State designated county ID for county of primary residence. Left pad with zero as necessary.
F1_Street1	429	488	60	A	Primary residence street address 1.
F1_City	489	518	30	A	Primary residence address city.
F1_State	519	520	2	A	Primary residence address state.
F1_PostalCode	521	530	10	A	Primary residence address zip code.
F1_County	531	555	25	A	Primary residence address county.
F2_Vacated_Homestead	556	556	1	A	Does the buyer have a homestead to be vacated for this residence? If yes, provide complete address of residence vacating, including county (Y/N).
F2_CountyNumber	557	558	2	A	State designated county ID for county of vacated residence. Left pad with zero as necessary.

F2_Street1	559	618	60	A	Vacated street address 1.
F2_City	619	648	30	A	Vacated address city.
F2_State	649	650	2	A	Vacated address state.
F2_PostalCode	651	660	10	A	Vacated address zip code.
F2_County	661	685	25	A	Vacated address county name.
F3_Homestead	686	686	1	A	Application for homestead deduction (Y/N).
F4_Solar	687	687	1	A	Application for solar energy heating/cooling system deduction (Y/N).
F5_Wind	688	688	1	A	Application for wind power device deduction (Y/N).
F6_Hydroelectric	689	689	1	A	Application for hydroelectric device deduction (Y/N).
F7_Geothermal	690	690	1	A	Application for geothermal heating/cooling device deduction (Y/N).
F8_Res_Rental	691	691	1	A	Is this property a residential rental property? (Y/N).
P2_10_Physical_Changes	692	1191	500	A	Identify physical changes to property between March 1 and date of sale.
P2_11_Form_Complete	1192	1192	1	A	Is form completed (Y/N).
P2_12_Fee_Required	1193	1193	1	A	Sales fee required (Y/N).
P2_13_Date_Sale	1194	1203	10	D	Date of sale.
P2_14_Date_Received	1204	1213	10	D	Date form received.
P2_15_Special_Circum	1214	1713	500	A	If applicable, identify any additional special circumstances relating to validation of sale.
P2_16_Valid_Trending	1714	1714	1	A	Sale valid for trending (Y/N).
P2_17_Validation_Complete	1715	1715	1	A	Validation of sale complete (Y/N).
P2_18_Validated_By	1716	1740	25	A	Validated by.
P2_Assessor_Stamp	1741	1741	1	A	Verification of county assessor stamp is placed on form (Y/N).
P3_1_Disclosure_Fee	1742	1745	4	N	Disclosure fee amount collected. Format 2.2
P3_2_Local_Fee	1746	1749	4	N	Other Local Fee. Format 2.2
P3_3_Total_Fee	1750	1753	4	N	Total Fee Collected. Format 2.2
P3_4_Receipt_Num	1754	1778	25	A	Auditor receipt book number.
P3_5_Transfer_Date	1779	1788	10	D	Date of transfer.
P3_6_Form_Complete	1789	1789	1	A	Is form completed (Y/N).
P3_7_Fee_Collected	1790	1790	1	A	Is fee collected (Y/N).
P3_8_Attach_Complete	1791	1791	1	A	Attachments complete (Y/N).
P3_Auditor_Stamp	1792	1792	1	A	Verification of county auditor stamp is placed on form (Y/N).

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

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

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

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

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

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

(B) Contact\_Instance\_No. Iterative instance of contact information entered for SDF file logged into system.

(5) Foreign Key to the SALEDISC file:

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

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

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

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

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

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

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

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

(B) Parcel\_Instance\_No. Iterative instance of contact information entered for SDF file logged into system.

(5) Foreign Key to the SALEDISC file:

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

(6) Foreign Key to the PARCEL file:

(A) A1\_Parcel\_Number. Each A1\_Parcel\_Number must match a valid Parcel Number in the PARCEL file for the assessment year.

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

					SALEDISC file.
Parcel_Instance_No	17	19	3	N	Iterative instance of parcel.
A1_Parcel_Number	20	37	18	A	State designated 18 digit parcel ID (no dots and dashes).
A1_Subdiv_Name	38	87	50	A	Subdivision name.
A1_Subdiv_Lot_Num	88	92	5	A	Subdivision lot number.
A2_Split	93	93	1	A	Parcel is a split (Y/N).
A3_Land	94	94	1	A	Parcel is land only (Y/N).
A4_Improvement	95	95	1	A	Parcel has at least one improvement (Y/N).
A5_Street1	96	155	60	A	Property street address 1.
A5_City	156	185	30	A	Property address city.
A5_State	186	187	2	A	Property address state.
A5_PostalCode	188	197	10	A	Property address zip code.
A6_Street1	198	257	60	A	Mailing street address 1.
A6_City	258	287	30	A	Mailing address city.
A6_State	288	289	2	A	Mailing address state.
A6_PostalCode	290	299	10	A	Mailing address zip code.
A7_Legal_Description	300	799	500	A	Legal description of parcel.
P2_1_Parcel_Num_Verified	800	817	18	A	Verified state designated 18 digit parcel ID (no dots and dashes) by assessor.
P2_2_AV_Land	818	829	12	N	Assessed value of the land for this parcel. Format 12.0
P2_3_AV_Improvement	830	841	12	N	Assessed value of the improvements for this parcel. Format 12.0
P2_4_AV_PersProp	842	853	12	N	Assessed value of personal property for this parcel. Format 12.0
P2_5_Total_AV	854	865	12	N	Total assessed value of land + improvements + personal property for this parcel. Format 12.0
P2_6_Prop_Class_Code	866	868	3	A	Property class code for this parcel as defined in code list 1.
P2_7_Neighborhood_Code	869	878	10	A	Neighborhood code for this parcel.
P2_8_Tax_District	879	881	3	A	State assigned tax district for this parcel. Left pad with zeros as necessary.
P2_9_Acreage	882	893	12	N	Acreage for this parcel. Format 8.4
F3_Homestead_Verified	894	894	1	A	Auditor verified homestead deduction (Y/N).
F4_Solar_Verified	895	895	1	A	Auditor verified solar energy heating/cooling system deduction (Y/N).
F5_Wind_Verified	896	896	1	A	Auditor verified wind power device deduction (Y/N).
F6_Hydroelectric_Verified	897	897	1	A	Auditor verified hydroelectric device deduction (Y/N).
F7_Geothermal_Verified	898	898	1	A	Auditor verified geothermal heating/cooling device deduction (Y/N).
F8_Res_Rental_Verified	899	899	1	A	Auditor verified residential rental property (Y/N).

(I) TRAILER RECORD (the last record in each file):

(1) The TRAILER RECORD must be placed as the last record in each real property assessment file including the PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDTL, APPEAL, SALEDISC, SALECONTAC and SALEPARCEL files.

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

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

(Department of Local Government Finance; [50 IAC 26-20-4](#); filed Jan 28, 2011, 3:07 p.m.):



SECTION 25. [50 IAC 26-20-5](#) IS AMENDED TO READ AS FOLLOWS:

**50 IAC 26-20-5 Personal property data**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-4-25](#); [IC 6-1.1-31.5](#); [IC 36-1-8.5](#)

Sec. 5. (a) HEADER RECORD (appears once per file):

(1) The HEADER RECORD must be placed as the first record in each personal property assessment file including the PERSPROP, POOLDATA, and APPEALPP files.

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

Column	Start	End	Length	Type	Comments/Format
Filename	1	10	10	A	Name of data file (e.g., PERSPROP or POOLDATA).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of <del>2010A</del> . <b>2017A</b> . This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ###-###-#### (e.g., 219-555-5555 44444).
File Create Date	96	105	10	D	Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).
File Create Time	106	109	4	A	Time the file was created – format required is #### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year specific to the data submission – format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission – format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Contact Name	238	287	50	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract – format required is ###-###-#### (e.g., 317-555-5555 44444).
Software Vendor Contact E-mail	306	353	48	A	E-mail of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Transmission Description	354	453	100	A	Description of transmission. Comment field, free text.

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

- (1) The PERSPROP file contains a record for each personal property return. As required by [IC 6-1.1-4-25](#), the county assessor is required to maintain an electronic data file of the information contained on the personal property returns for each township in the county.
- (2) The PERSPROP file must be submitted to the department and the legislative services agency by the county assessor on or before ~~October~~ **September** 1 of the year of assessment and must be submitted with associated POOLDATA and APPEALPP files.
- (3) Primary Key for the PERSPROP file:
- (A) Property Number. The Property Number field must be unique within this file. In compliance with [50 IAC 26-8-2](#), no duplicate Property Numbers are allowed.
- (4) Foreign Key to the TAXDATA file:
- (A) Property Number. Each Property Number value must match a valid Property Number in the TAXDATA file.

Column	Start	End	Length	Type	Comments/Format
Property Number	1	25	25	A	Personal properties must be unique within the county, must adhere to format as defined in <a href="#">50 IAC 26-8-2</a> , and match the associated TAXDATA Data File(s). Social Security numbers or federal ID numbers may not be used as a Property Number.
Federal Tax Number	26	37	12	A	Counties should enter the federal ID number. No Social Security number should be used.
State-Assigned Township Number	38	41	4	N	The state-assigned township number as designated on the county budget order. See code list 61.
State-Assigned District Number	42	44	3	N	The state-assigned tax district number as designated on the county budget order. See code list 60.
Taxpayer Type Code	45	45	1	A	Determination of taxpayer type – either business or individual. Refer to code list 38.
Property Street Address	46	105	60	A	Complete street address of property. If no address has been assigned to a vacant lot, identify the full possible address range of the vacant lot.
Property Address City	106	135	30	A	City of property.
Property Address Zip Code	136	145	10	A	Zip code of property. Format xxxxx-xxxx.
Taxpayer Name	146	225	80	A	Full name for taxpayer of record.
Taxpayer Company	226	305	80	A	Full name for taxpayer company or business.
Taxpayer Street Address	306	365	60	A	Street address for taxpayer of record used for tax billing purposes.
Taxpayer City	366	395	30	A	City for taxpayer of record address used for tax billing purposes.
Taxpayer State or Province or Territory	396	425	30	A	State/province/territory for taxpayer of record address used for tax billing purposes.
Taxpayer Postal Code	426	437	12	A	U.S. postal code or country code of address, for taxpayer of record. Address used for tax billing purposes. Primary format xxxxx-xxxx for U.S.
Taxpayer Country	438	440	3	A	Country for taxpayer of record address used for tax billing purposes. See code list 62.
Form Type	441	444	4	A	Form number: 102, 103L (long form), 103S (short form).
Return Type Code	445	445	1	A	Indication of whether this return is the original return, forced return, or an amended return. See code list 63.
AV - Farm Implements and Equipment	446	457	12	N	Assessed value of farm implements and equipment.
AV - Business Depreciable Personal Property	458	469	12	N	Assessed value of business depreciable personal property.
Principal Business Activity Code	470	475	6	A	North American Industry Classification System (NAICS) codes. The six digit NAICS code must be from the code list identified on the form or from the latest code list available for the year identified on the form.

Taxpayer Economic Revitalization Amount	476	487	12	N	Amount of economic revitalization deduction as provided on form 103 ERA, as reported by the taxpayer on form 103 Long Form.
Anonymity from public records request? (Y/N)	488	488	1	A	Is there an individual associated with the record who is requesting anonymity from public records pursuant to <a href="#">IC 36-1-8.5?</a>
Formatted Property Number	489	513	25	A	Same as Property Number but includes dashes and dots (when applicable).
Alternate PIN	514	538	25	A	Local Personal Property Number or Tax ID, including dashes and dots (when applicable).
Government Owned Property? (Y/N)	539	539	1	A	Is personal property government owned property?
Date of Filing	540	549	10	D	Date the personal property return was filed in the county assessor's office. Format mm/dd/yyyy.
Taxpayer Email Address	550	621	72	A	Email Address.
Email Tax Statement? (Y/N)	622	622	1	A	Has the taxpayer indicated they would like to receive tax bills by email (Y/N)? If this field is "Y", the field "Taxpayer Email Address" must not be null.
Reason for Change Code	623	624	2	A	See code list 5.
Status Code	625	625	1	A	"C" = Changed. "N" = New. "R" = Retired.
CTP Deduction Amount	626	637	12	N	Amount of certified technology park deduction as provided on form 103-CTP.
Mailing Owner Name 1	638	717	80	A	
Mailing Owner Name 2	718	797	80	A	
Mailing Address Line 1	798	857	60	A	
Mailing Address Line 2	858	917	60	A	
Mailing Address City	918	947	30	A	
Mailing Address State	948	977	30	A	
Mailing Address Postal Code	978	989	12	A	Primary format xxxxx-xxxx for U.S.
Mailing Address Country	990	992	3	A	See code list 62.
Late Fixed? (Y/N)	993	993	1	A	Is filing up to 30 days late?
Late Calc? (Y/N)	994	994	1	A	Is filing beyond 30 days late?
Late Amount Subject to Penalty	995	1006	12	N	If Late Calc = Y, the amount equals the AV of the personal property filing. If Late Calc = N, the amount equals the difference between Assessor AV and Taxpayer AV.
Bank owned? (Y/N)	1007	1007	1	A	
BPPE Qualified? (Y/N)	1008	1008	1	A	
BPPE Late Filing Fee? (Y/N)	1009	1009	1	A	
BPPE Ordinance Filing Fee? (Y/N)	1010	1010	1	A	
Personal Property Taxpayer Unique ID Number	1011	1035	25	A	Unique identifier assigned to personal property filer in the personal property assessment system as a means to uniquely identify in the event the filer has multiple filings within the county. Identifier must be unique within the county, Social Security numbers or federal ID numbers may not be used as unique identifier.

(c) POOL DATA FILE - (appears 0, 1, or many times per personal property instance) - Filename = POOLDATA:

- (1) The POOLDATA file contains a single record for each line of the schedule containing the pool data values for which data has been entered, as reported on the personal property return corresponding to the PERSPROP file.
- (2) The POOLDATA file must be submitted to the department and the legislative services agency by the county assessor on or before ~~October~~ **September 1** of the year of assessment and must be submitted with

associated PERSPROP and APPEALPP files.

(3) POOLDATA records containing null or 0 values for all amounts should not be provided in data submissions to the department and ~~LSA~~ **legislative services agency**.

(4) POOLDATA record content is CONFIDENTIAL and must be administered by the county as CONFIDENTIAL records, with appropriate security.

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

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

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

(6) Foreign Key to the PERSPROP file:

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

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

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

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

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

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

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

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

(4) Foreign Key to the PERSPROP file:

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

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

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

(1) The TRAILER RECORD must be placed as the last record in each personal property assessment file including the PERSPROP, POOLDATA, and APPEALPP files.

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

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

(Department of Local Government Finance; [50 IAC 26-20-5](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 26. [50 IAC 26-20-6](#) IS AMENDED TO READ AS FOLLOWS:

#### **[50 IAC 26-20-6](#) Annually assessed mobile homes**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#); [IC 36-1-8.5](#)



Sec. 6. (a) HEADER RECORD (appears once per file):

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

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

Column	Start	End	Length	Type	Comments/Format
Filename	1	10	10	A	Name of data file (e.g., MOBILE or APPEALMH).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of 2010A. <b>2017A</b> . This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ###-###-#### (e.g., 219-555-5555 44444).
File Create Date	96	105	10	D	Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).
File Create Time	106	109	4	A	Time the file was created – format required is #### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year and pay year specific to the data submission – format required is yyyy (e.g., 2010).
Pay Year	114	117	4	A	The tax payment year and assessment year specific to the data submission – format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Contact Name	238	287	50	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract – format required is ###-###-#### (e.g., 317-555-5555 44444).
Software Vendor Contact E-mail	306	353	48	A	E-mail of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Transmission Description	354	453	100	A	Description of transmission. Comment field, free text.

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

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

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

(3) Primary Key for the MOBILE file:

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

(4) Foreign Key to the TAXDATA file:



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

Column	Start	End	Length	Type	Comments/Format
Property Number	1	25	25	A	Personal properties, including annually assessed mobile home, must be unique within the county, must adhere to format as defined in <a href="#">50 IAC 26-8-2</a> , and match a Property Number in the TAXDATA Data File(s). Social Security numbers or federal ID numbers may not be used as a Property Number.
State-Assigned Township Number	26	29	4	A	The state-assigned township number as designated on the county budget order. See code list 61.
State-Assigned District Number	30	32	3	A	The state-assigned tax district number as designated on the county budget order. See code list 60.
Owner Name	33	112	80	A	Full name of property owner.
Property Address Street	113	172	60	A	Street address of property.
Property Address City	173	202	30	A	City of property.
Property Address Postal Code	203	212	10	A	U.S. postal code or country code of petitioner address. Primary format xxxxx-xxxx for U.S.
Annually Assessed Mobile Home Year	213	216	4	N	This field should contain the year of manufacture of the mobile home.
Annually Assessed Mobile Home Make	217	241	25	A	This field should contain the make of the mobile home.
Annually Assessed Mobile Home Size	242	246	5	A	This field should contain the area of the mobile <b>home</b> in square feet.
AV - Annually Assessed Mobile Home	247	258	12	N	This field should include the assessed value of the mobile home and all of its appurtenances.
AV – Eligible for 1% Circuit Breaker Cap	259	270	12	N	This field should contain the portion of the total mobile home AV that is eligible for the 1% Circuit Breaker Cap.
AV – Subject to 2% Circuit Breaker Cap	271	282	12	N	This field should contain the portion of the total mobile home AV that is subject to the 2% Circuit Breaker Cap.
AV – Subject to 3% Circuit Breaker Cap	283	294	12	N	This field should contain the portion of the total mobile home AV that is subject to the 3% Circuit Breaker Cap.
Annually Assessed Mobile Home Park Name	295	334	40	A	This field should contain the name of the mobile home park where the mobile home is located.
Anonymity from public records request? (Y/N)	335	335	1	A	<b>Is there an individual associated with the record who is requesting anonymity from public records pursuant to <a href="#">IC 36-1-8.5?</a></b>
Vehicle Identification Number (VIN)	336	355	20	A	
Mailing Owner Name 1	356	435	80	A	
Mailing Owner Name 2	436	515	80	A	
Mailing Address Line 1	516	575	60	A	
Mailing Address Line 2	576	635	60	A	
Mailing Address City	636	665	30	A	
Mailing Address State	666	695	30	A	
Mailing Address Postal Code	696	705	10	A	Primary format xxxxx-xxxx for U.S.
Mailing Address Country	706	708	3	A	See code list 62.
Taxpayer Email Address	709	758	50	A	Email Address.
Email Tax Statement? (Y/N)	759	759	1	A	Has the taxpayer indicated they would like to receive tax bills by email (Y/N)? If this field is "Y", the field "Taxpayer Email Address" must not be null.
Alternate PIN	760	784	25	A	Local Personal Property Number or Tax ID, including dashes and dots (when applicable).

<b>Government Owned Property? (Y/N)</b>	<b>785</b>	<b>785</b>	<b>1</b>	<b>A</b>	<b>Is mobile home government owned property?</b>
<b>Lot #</b>	<b>786</b>	<b>835</b>	<b>50</b>	<b>A</b>	
<b>Unformatted PIN</b>	<b>836</b>	<b>860</b>	<b>25</b>	<b>A</b>	<b>Property Number, without dashes and dots.</b>
<b>Reason for Change Code</b>	<b>861</b>	<b>862</b>	<b>2</b>	<b>A</b>	<b>See code list 5.</b>
<b>Status Code</b>	<b>863</b>	<b>863</b>	<b>1</b>	<b>A</b>	<b>"C" = Changed. "N" = New. "R" = Retired.</b>

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

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

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

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

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

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

(4) Foreign Key to the MOBILE file:

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

(5) Foreign Key to the TAXDATA file:

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

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

Date Appeal was Filed	280	289	10	D	Date the appeal was filed. Format mm/dd/yyyy.
Date the Board of Review Mailed the Determination to the Taxpayer	290	299	10	D	Date the PTABOA board mailed the final determination to the taxpayer. Format mm/dd/yyyy.
Adjustment to Assessment File (Y/N)	300	300	1	A	Identify if an adjustment was made to the associated MOBILE file(s) submitted to the department at the same time.
Appeal Done Before Bill (Y/N)	301	301	1	A	Identify if the appeal was processed before the bill was sent to the taxpayer.

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

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

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

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

(Department of Local Government Finance; [50 IAC 26-20-6](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 27. [50 IAC 26-20-7](#) IS AMENDED TO READ AS FOLLOWS:

#### **[50 IAC 26-20-7](#) Oil and gas assessments**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#); [IC 36-1-8.5](#)

Sec. 7. (a) HEADER RECORD (appears once per file):

(1) The HEADER RECORD must be placed as the first record in each oil and gas assessment file including the OILGAS and OILGASALL files.

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

Column	Start	End	Length	Type	Comments/Format
Filename	1	10	10	A	Name of data file (e.g., OILGAS or OILGASALL).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of <del>2010A</del> . <b>2017A</b> . This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ###-###-#### (e.g., 219-555-5555 44444).
File Create Date	96	105	10	D	Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).
File Create Time	106	109	4	A	Time the file was created – format required is #### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year specific to the data submission – format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission – format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	Full name of the vendor company preparing the data extract.

Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Contact Name	238	287	50	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract – format required is ###-###-#### (e.g., 317-555-5555 44444).
Software Vendor Contact E-mail	306	353	48	A	E-mail of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Transmission Description	354	453	100	A	Description of transmission. Comment field, free text.

(b) OIL AND GAS WELL ASSESSMENTS FILE (0, 1, or many records per parcel) - Filename = OILGAS:

(1) The OILGAS file contains records for individual oil and gas assessed values. One (1) record is required for each single OIL or each single GAS lease in a Tax District. One (1) record may not encompass more than one (1) Tax District or more than one (1) Well Type. A record may cover many wells encompassed by a single lease or multiple leases.

(2) The OILGAS file must be submitted to the department and the legislative services agency by the county assessor on or before ~~October~~ **September** 1 of the year of assessment and must be submitted with associated OILGASALL file.

(3) Primary Key for the OILGAS file:

(A) Oil and Gas Number. The Oil and Gas Number field must be unique within this file.

(4) Foreign Key to the PARCEL file:

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

Column	Start	End	Length	Type	Comments/Format
Oil and Gas Number	1	25	25	A	A unique number to identify the Oil and Gas filing. This number identifies the main filing, which is then allocated to the interest holders.
Well Type	26	28	3	A	Field should include one of "OIL" or "GAS" description.
Lease? (Y/N)	29	29	1	A	Is the oil/gas property a lease?
Owner or Operator or both? (Y/N/B)	30	30	1	A	Is the report filed by the owner or operator or both? (Y/N/B)
Acreage	31	42	12	N	Acreage of oil/gas record. Format 8.4 (e.g., 000200001000; Implied: 00020000.1000).
Average Daily Production (Bbls or MCM)	43	51	9	N	Format 7.2 (e.g., 001050050; Implied: 0010500.50).
Total Assessed Value	52	63	12	N	Sum of total royalty interest assessment subject to allocation and total working interest subject to allocation.
Secondary/Stimulated (Y/N)	64	64	1	A	Is the oil/gas well secondary/stimulated or not secondary/stimulated?
Location	65	89	25	A	The primary real property Parcel Number where this lease is located if available.
State-Assigned District Number	90	92	3	N	The state-assigned tax district number as designated on the county budget order.
Appurtenance Value	93	104	12	N	Value of accessories associated with the oil/gas well.

(c) OIL AND GAS WELL ASSESSMENTS FILE (0, 1, or many records per oil and gas number) - Filename = OILGASALL:

(1) The OILGASALL file contains records for individual oil and gas assessed values. One (1) or many OILGASALL records may exist for each OILGAS record. There may be up to sixty-four (64) records for Working Interest and sixty-four (64) records for Royalty Interest for each OILGAS lease record.

(2) The OILGASALL file must be submitted to the department and the legislative services agency by the county assessor on or before ~~October~~ **September** 1 of the year of assessment and must be submitted with associated OILGAS file.

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

(A) Oil and Gas Number. Each Oil and Gas Number value in the OILGASALL table must match a valid Oil and Gas Number in the OILGAS file.

(B) Property Number. The Property Number must be unique to an Oil and Gas Number within this file. No duplicate Property Numbers are allowed for a given Oil and Gas Number.

(4) Foreign Key to the OILGAS file:

(A) Oil and Gas Number. Each Oil and Gas Number value in the OILGASALL table must match a valid Oil and Gas Number in the OILGAS file.

(5) Foreign Key to the TAXDATA file:

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

Column	Start	End	Length	Type	Comments/Format
Oil and Gas Number	1	25	25	A	A unique number to identify the Oil and Gas filing. This number identifies the main filing which is then allocated to the interest holders.
Property Number	26	50	25	A	Personal properties, including oil and gas, must be unique within the county, must adhere to format as defined in <a href="#">50 IAC 26-8-2</a> . The Property Number identifies a unique record for a certain individual interest owner within this file and must match a Property Number in the TAXDATA data file.
Interest Type (W/R)	51	51	1	A	Working Interest (W) or Royalty Interest (R).
Oil and Gas Allocation Interest Factor	52	60	9	N	% <b>Proportion</b> of total interest in the lease. The total of each Interest Type must add to 400%; a <b>factor of 1.00</b> . Format <del>3-6</del> <b>1.8</b> (e.g., 000015625; Implied 000.015625).
Calculated Assessment	61	72	12	N	Field should contain the calculated assessment of the interest for this owner.
Owner Name	73	152	80	A	Name of owner.
Owner Street Address	153	212	60	A	Street address or P.O. Box for owner.
Owner City	213	242	30	A	City for owner.
Owner State or Province or Territory	243	272	30	A	<del>State/ State/province/territory</del> <b>State/province/territory</b> for owner.
Owner Postal Code	273	282	10	A	U.S. postal code or country code of address, for owner. Primary format xxxxx-xxxx for U.S.
Owner Country	283	285	3	A	Country for owner. See code list 62.
Anonymity from public records request? (Y/N)	286	286	1	A	<b>Is there an individual associated with the record who is requesting anonymity from public records pursuant to <a href="#">IC 36-1-8.5</a>?</b>
State-Assigned District Number	287	289	3	N	<b>The state-assigned tax district number as designated on the county budget order.</b>
Status Code	290	290	1	A	"C" = Changed. "N" = New. "R" = Retired.
Lease	291	340	50	A	
Legal Description	341	390	50	A	
Section	391	393	3	A	
Township	394	396	3	A	
Range	397	399	3	A	

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

(1) The TRAILER RECORD must be placed as the last record in each oil and gas assessment file including the OILGAS and OILGASALL files.

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

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of TRAILER.

Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.
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(Department of Local Government Finance; [50 IAC 26-20-7](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed Jan 30, 2013, 12:36 p.m.: [20130227-IR-050120548FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 28. [50 IAC 26-20-8](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-20-8](#) Real and personal tax data**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-11-9](#); [IC 6-1.1-31.5](#); [IC 36-1-8.5](#); [IC 36-2-9-20](#)

Sec. 8. (a) HEADER RECORD (first record in each file):

(1) The HEADER RECORD must be placed as the first record in each real and personal tax data file including the TAXDATA and ADJMENTS files.

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

Column	Start	End	Length	Type	Comments/Format
Filename	1	10	10	A	Name of data file (e.g., TAXDATA or ADJMENTS).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of <del>2010A</del> . <b>2017A</b> . This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ###-###-#### (e.g., 219-555-5555 44444).
File Create Date	96	105	10	D	Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).
File Create Time	106	109	4	A	Time the file was created – format required is #### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year specific to the data submission – format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission – format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Contact Name	238	287	50	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract – format required is ###-###-#### (e.g., 317-555-5555 44444).
Software Vendor Contact E-mail	306	353	48	A	E-mail of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Transmission Description	354	453	100	A	Description of transmission. Comment field, free text.

(b) REAL AND PERSONAL TAX DATA FILE (one (1) record per property) - Filename = TAXDATA:

(1) The TAXDATA file contains one (1) record for each property requiring a tax bill to be generated by the



county. As required by [IC 36-2-9-20](#), the county auditor is required to maintain an electronic data file of the information contained on the tax duplicate for all real and personal property returns for each township in the county as of each assessment date. This data is used to determine how much property tax was actually billed and to provide a county wide snapshot of property tax billing. Details must agree with the abstract information, also provided to the state. The Abstract and the TAXDATA file should be created at the same time from the same data in order to expedite data compliance.

(2) Those fields and calculations prepared for the TS-1 are to be provided based on the instructions specific to the current year's release of the TS-1.

(3) The TAXDATA file must be submitted to the department and the legislative services agency by the county auditor on or before March 1 following the year of assessment and must be submitted with associated ADJMENTS file.

(4) All records for real and personal property required to be assessed under [IC 6-1.1-11-9](#) must be included in the real and personal tax data files submitted to the department and the legislative services agency and also must appear in the assessor's real and personal property assessment data submissions. Assessed values must not be supplied for properties that are prohibited from assessment under [IC 6-1.1-11-9\(b\)](#).

(5) Primary Key for the TAXDATA file:

(A) Parcel Number or Property Number. The Parcel Number or Property Number field must be unique within this file. In compliance with [50 IAC 26-8-1](#) and [50 IAC 26-8-2](#), no duplicate Parcel Number or Property Numbers are allowed.

(6) Foreign Key to the PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDCTL, and APPEAL files:

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

(7) Foreign Key to the PERSPROP, POOLDATA, and APPEALPP files:

(A) Property Number. Each Property Number value in the TAXDATA table for a personal property return must match a valid Property Number in the PERSPROP and POOLDATA files.

(8) Foreign Key to the **OILGAS and OILGASALL file:** **files:**

(A) Property Number. Each Property Number value in the TAXDATA table for an oil/gas assessment must match a valid Property Number in the **OILGAS and OILGASALL file:** **files.**

(9) Foreign Key to the MOBILE and APPEALMH file:

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

Column	Start	End	Length	Type	Comments/Format
Parcel Number or Property Number	1	25	25	A	The Parcel Number and Property Number must be unique within the file. Real properties must match the State 18-digit parcel number in the Real Property PARCEL File. Parcel numbers must adhere to format as defined in Indiana Administrative Code <a href="#">50 IAC 26-8-1</a> . <b>Property record identifiers for personal properties, including annually assessed mobile home, homes, and oil and gas records, must match the State 18-digit property number in the associated PERSPROP, MOBILE, and OILGASALL data files. Personal Property numbers numbering for these immediately aforementioned property types must adhere to format as defined in Indiana Administrative Code <a href="#">50 IAC 26-8-2</a>.</b>
Auditor Tax Identification Number	26	50	25	A	Unique number designated by the county auditor for each record in the tax billing system. May be system generated.
Property Type Code	51	51	1	A	Property type of record within the tax billing file. See code list 64.
Taxpayer Name	52	131	80	A	Full name for taxpayer of record.
Taxpayer Street Address	132	191	60	A	Street address for taxpayer of record used for tax billing purposes.
Taxpayer City	192	221	30	A	City for taxpayer of record address used for tax billing purposes.
Taxpayer State or Province or Territory	222	251	30	A	State/province/territory for taxpayer of record address used for tax billing purposes.
Taxpayer Postal Code	252	261	10	A	U.S. postal code or country code of address, for taxpayer of record. Address used for tax billing purposes. Primary format xxxxx-xxxx for U.S.
Taxpayer Country	262	264	3	A	Country for taxpayer of record address used for tax billing purposes. See code list 62.

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Property Address Street	265	324	60	A	Street address of property.
Property Address City	325	354	30	A	City of property.
Property Address Zip Code	355	364	10	A	Zip code of property. Format xxxxx-xxxx.
Local Tax District Number	365	367	3	A	Locally-assigned tax district number.
State-Assigned District Number	368	370	3	N	The state-assigned tax district number as designated on the county budget order. See code list 60.
State-Assigned Township Number	371	374	4	N	The state-assigned township number as designated on the county budget order. See code list 61.
State-Assigned School Corporation Number	375	378	4	N	The state-assigned school district number as designated on the county budget order.
Late Personal Property Return Penalty	379	392	14	N	Total amount of late personal property return penalty. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Undervalued Personal Property Return Penalty	393	406	14	N	Total amount of undervalued personal property return penalty. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Prior Delinquency	407	420	14	N	Total amount of prior delinquency associated with any type of property record. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Prior Penalty	421	434	14	N	Total amount of prior penalty associated with any type of property record. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Total Net Tax + Penalty Billed	435	448	14	N	Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
AV - Total Land	449	460	12	N	Total assessed value of land.
AV - Total Improvements	461	472	12	N	Total assessed value of improvements.
AV - Total Land and Improvements	473	484	12	N	Total assessed value of both land and improvements.
AV – Land Subject To 1% Circuit Breaker Cap	485	496	12	N	Portion of AV – Total Land that is subject to the 1% circuit breaker cap.
AV – Improvements Subject to 1% Circuit Breaker Cap	497	508	12	N	Portion of AV – Total Improvements that is subject to the 1% circuit breaker cap.
AV – Non-Homestead Residential Land Subject to 2% Circuit Breaker Cap	509	520	12	N	Portion of AV - Total Land that is attributable to non-homestead residential land and is subject to the 2% circuit breaker cap.
AV – Non-Homestead Residential Improvements Subject to 2% Circuit Breaker Cap	521	532	12	N	Portion of AV - Total Improvements that is attributable to non-homestead residential improvements and is subject to the 2% circuit breaker cap.
AV – Commercial Apartment Land Subject to 2% Circuit Breaker Cap	533	544	12	N	Portion of AV - Total Land that is attributable to apartment land and is subject to the 2% circuit breaker cap.
AV – Commercial Apartment Improvements Subject to 2% Circuit Breaker Cap	545	556	12	N	Portion of AV - Total Improvements that is attributable to apartment improvements and is subject to the 2% circuit breaker cap.
AV – Long Term Care Facility Land Subject to 2% Circuit Breaker Cap	557	568	12	N	Portion of AV - Total Land that is attributable to Long Term Care Facility land and is subject to the 2% circuit breaker cap.
AV – Long Term Care Facility Improvements Subject to 2% Circuit Breaker Cap	569	580	12	N	Portion of AV - Total Improvements that is attributable to Long Term Care Facility improvements and is subject to the 2% circuit breaker cap.
AV – Farmland Subject to 2% Circuit Breaker	581	592	12	N	Portion of AV - Total Land that is attributable to farmland and is subject to the 2% circuit breaker cap.

Cap					
AV – Mobile Home Land Subject to 2% Circuit Breaker Cap	593	604	12	N	Portion of AV - Total Land that is attributable to mobile home land and is subject to the 2% circuit breaker cap.
AV – Land Subject to 3% Circuit Breaker Cap	605	616	12	N	Portion of AV – Total Land that is subject to the 3% circuit breaker cap.
AV – Improvements Subject to 3% Circuit Breaker Cap	617	628	12	N	Portion of AV – Total Improvements that is subject to the 3% circuit breaker cap.
AV – Personal Property Local	629	640	12	N	Assessed value of personal property that is locally assessed.
AV – Personal Property State	641	652	12	N	Assessed value of personal property that is state assessed.
AV – TIF	653	664	12	N	Allocated AV of property in a Tax Increment Financing (TIF) area.
Gross Assessed Value of Property This Year	665	676	12	N	Gross assessed value for the current pay year as reported on the TS-1.
Net Assessed Value This Tax Year	677	688	12	N	Total net assessed value for the current pay year as reported on the TS-1.
Local Tax Rate This Tax Year	689	694	6	N	Local gross tax rate for this the current pay as reported on the TS-1. Format 2.4 e.g., 012345; Implied: 01.2345.
Gross Tax Due This Tax Year	695	708	14	N	Gross tax due for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Local Tax Relief This Tax Year	709	722	14	N	Total local property tax relief for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Property Tax Cap This Tax Year	723	736	14	N	Total property tax cap applied <del>or</del> for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Total Property Tax Due This Tax Year	737	750	14	N	Total net tax due for year for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Total Other Charges This Tax Year	751	764	14	N	Total other charges due for year for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Total Current Year Overdue Taxes This Tax Year	765	778	14	N	Total current year overdue taxes for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
<b>Anonymity from public records request? (Y/N)</b>	<b>779</b>	<b>779</b>	<b>1</b>	<b>A</b>	<b>Is there an individual associated with the record who is requesting anonymity from public records pursuant to <a href="#">IC 36-1-8.5?</a></b>

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

(1) The ADJMNTS file contains a record for each adjustment made for every tax record contained in the TAXDATA file. Adjustments may be in the form of a credits, deductions, or exemptions. Each record contained in the ADJMNTS file must link back to the TAXDATA file via the Parcel Number/Property Number field. Credit, deduction, or exemption amounts must be within valid ranges.

(2) The ADJMNTS file must be submitted to the department and the legislative services agency by the county auditor on or before March 1 following the year of assessment and must be submitted with associated TAXDATA file.

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

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

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

(4) Foreign Key to the TAXDATA file:

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

(5) Foreign Key to the PARCEL file:

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

(6) Foreign Key to the PERSPROP file:

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

Column	Start	End	Length	Type	Comments/Format
Parcel Number or Property Number	1	25	25	A	ID must match TAXDATA Parcel Number or Property Number field. May be a single TAXDATA record to many ADJMETS records relationship.
Adjustment Instance Number	26	28	3	N	Numeric value used to distinguish among multiple adjustment records for the same parcel. Note: the combination of Parcel Number or Property Number and the Adjustment Instance Number identifies a unique record within the county's ADJMETS file.
Adjustment Type Code	29	29	1	A	Single code designating adjustment type. See code list 65.
Adjustment Code	30	31	2	N A	Adjustment code assigned to record. Numeric value used to distinguish among multiple adjustment records for the same property. Note: the combination of Parcel Number or Property Number, Adjustment Instance Number, and Adjustment Code identifies a unique record within the county's ADJMETS file. Refer to code list 37.
Total Adjustment Amount	32	45	14	N	Total amount of adjustment. Must equal sum of Adjustment Amounts Subject to 1%, 2% and 3% Circuit Breaker Caps. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Adjustment Amount Subject to 1% Circuit Breaker Cap	46	59	14	N	Portion of Total Adjustment Amount that is attributable to AV subject to 1% Circuit Breaker Cap. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Adjustment Amount Subject to 2% Circuit Breaker Cap	60	73	14	N	Portion of Total Adjustment Amount that is attributable to AV subject to 2% Circuit Breaker Cap. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Adjustment Amount Subject to 3% Circuit Breaker Cap	74	87	14	N	Portion of Total Adjustment Amount that is attributable to AV subject to 3% Circuit Breaker Cap. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Starting Year	88	91	4	A	The year the adjustment started applied to abatements.
Number of Years	92	93	2	N	The number of years the adjustment is applicable as applied to abatements.

(d) TRAILER RECORD (the last record in each file):

(1) The TRAILER RECORD must be placed as the last record in each real and personal tax data file including the TAXDATA, and ADJMETS files.

(2) The format of the TRAILER RECORD must be consistent with the data format below.

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

(Department of Local Government Finance; [50 IAC 26-20-8](#); filed Jan 28, 2011, 3:07 p.m.:

[20110223-IR-050100165FRA](#); filed Jan 30, 2013, 12:36 p.m.: [20130227-IR-050120548FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 29. [50 IAC 26-21-2](#) IS AMENDED TO READ AS FOLLOWS:

#### [50 IAC 26-21-2](#) Instructions

Authority: [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

Sec. 2. ~~(a)~~ Data format instructions **are** as follows:

- (1) Each file must have a header record and a trailer record in the exact specified format with designated "FILENAME" and the word "TRAILER" in uppercase.
- (2) All fields are fixed length.
- (3) Left justify all alphanumeric fields.
- (4) All numeric fields must have leading zeros if field value does not utilize all available spaces.
- (5) Assume no decimal precision for all numeric fields without format clarification.
- (6) All decimal precision is implied. For example, for format 3.2, send 12345. It will be read as "123.45".
- (7) Yes/No fields must have "Y" or "N".
- (8) All date fields must be in mm/dd/yyyy format, and entries must contain a valid date.
- (9) All fields that reference a code list should contain a value from the lists provided in the Property Tax Management System Code List Manual. This document is available on the department's website located at [www.in.gov/dlgf/](http://www.in.gov/dlgf/)
- (10) Place a negative sign "-" at the far left of the field for all negative numbers.
- (11) Note all format requirements specified at the field level.
- (12) When capturing data as designated by a code list, the item must adhere to the designated code list. If a county needs a code list to be modified, ~~they~~ **it** must notify the department and the legislative services agency for consideration.
- (13) Phone number extensions may be replaced with spaces if no extension exists. Format required is ###-###-#### (e.g., 317-555-5555 44444)
- (14) Postal code format is expected to be xxxxx-xxxx. However, the space allocated should accommodate international postal codes. If no + 4 for the postal code is available fill with 0000.

~~(b) Submission instructions:~~

- ~~(1) The submission must include data for the entire county. Each file must include all data for all townships.~~
- ~~(2) Data must be submitted on CD-ROM, by e-mail, or other designated depository as specified by the department and the legislative services agency at a later date.~~
- ~~(3) Send the CD-ROM to:~~
  - ~~(A) Department of Local Government Finance, 100 N. Senate Ave., N-1058(B), Indianapolis, IN 46204~~
  - ~~(B) E-mail the dataset to [data@dlgf.in.gov](mailto:data@dlgf.in.gov)~~
- ~~(4) The state will validate that your data submission meets the defined file structure format. In the event that your data submission does not meet the required standards, you will be notified of noncompliance issues and asked to resubmit your data.~~

*(Department of Local Government Finance; [50 IAC 26-21-2](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))*

SECTION 30. [50 IAC 26-21-4](#) IS AMENDED TO READ AS FOLLOWS:

#### **[50 IAC 26-21-4](#) Budget order**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)

Sec. 4. (a) HEADER RECORD (the first record in each file):

- (1) The HEADER RECORD must be placed as the first record in each CERTDRATES and ALLCERRATE file.
- (2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
FileName	1	10	10	A	Name of data file (e.g., CERTDRATES or ALLCERRATE).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of <del>2010A</del> <b>2017A</b> . This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).

County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 219-555-5555 44444).
File Create Date	96	105	10	D	Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).
File Create Time	106	109	4	A	Time the file was created – format required is ##### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year specific to the data submission – format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission – format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Contact Name	238	287	50	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 317-555-5555 44444).
Software Vendor Contact E-mail	306	353	48	A	E-mail of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Transmission Description	354	453	100	A	Description of transmission. Comment field, free text.

(b) TAX RATES (appears once per unit's fund/district combination) - Filename = CERTDRATES:

(1) The CERTDRATES file contains all of the certified tax rates assigned to each taxing district and unit within a county.

(2) The CERTDRATES file must be submitted by the department to the county auditor.

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

(A) County Number. A unique number for each county as provided in code list 59.

(B) State-Assigned District Number. The State-Assigned District Number as provided in code list 60.

(C) Taxing Unit Type Code. The Taxing Unit Type Code as provided in code list 57.

(D) Taxing Unit Code. The Taxing Unit Code as provided in county budget order.

(E) Fund Code. The Fund Code as provided on the county budget order issued by DLGF.

Column	Start	End	Length	Type	Comments/Format
County Number	1	2	2	A	State designated county ID (e.g., 23). See code list 59.
Taxing Unit Type Code	3	3	1	A	1 digit Unit Type Code See code list 57.
Taxing Unit Code	4	7	4	A	4 digit Taxing Unit Code as provided in county budget order.
Fund Code	8	11	4	A	4 digit Fund Code as provided in county budget order.
State-Assigned Tax District Number	12	14	3	A	Must be 3 digits as provided in code list 60 (e.g., 026).
Tax Rate	15	20	6	N	Format 2.4 (e.g., 010015; Implied 01.0015)
<b>Exempt</b>	<b>21</b>	<b>21</b>	<b>1</b>	<b>A</b>	<b>Is the fund exempt from property tax caps? (Y/N)</b>
<b>Protected</b>	<b>22</b>	<b>22</b>	<b>1</b>	<b>A</b>	<b>Is the fund a protected taxes fund? (Y/N)</b>
<b>Referendum</b>	<b>23</b>	<b>23</b>	<b>1</b>	<b>A</b>	<b>Is the fund a referendum fund? (Y/N)</b>
<b>TIF AV Included</b>	<b>24</b>	<b>24</b>	<b>1</b>	<b>A</b>	<b>Is the fund a Post 09 referendum fund? (Y/N)</b>

(c) ALL TAX & CREDIT RATES (appears once per district) - Filename = ALLCERRATE:



- (1) The ALLCERRATE file contains all of the certified tax and credit rates assigned to each taxing district within a county.
- (2) The ALLCERRATE file must be submitted by the **department to the** county auditor. ~~to the department.~~
- (3) Primary Key for the ALLCERRATE file: The combination of the following fields must be unique within this file:
- (A) County Number. A unique number for each county as provided in code list 59.
  - (B) State-Assigned District Number. The State-Assigned District Number as provided in code list 60.
  - (C) Rate Type Code. The credit type code as provided in code list 37. District tax rates are type code "99".

Column	Start	End	Length	Type	Comments/Format
County Number	1	2	2	A	State designated county ID (e.g., 23). See code list 59.
State-Assigned Tax District Number	3	5	3	A	Must be 3 digits as provided in code list 60 (e.g., 026).
Total Tax or Credit Rate	6	11	6	N	Format 2.4 (e.g., 010015; Implied 01.0015)
Rate Type Code	12	13	2	N	Identify type of rate such as gross tax rate, state homestead credit, or COIT homestead credit, etc. See code list 37 for applicable credit types. Use "99" for gross tax rate.

(d) TRAILER RECORD (the last record in each file):

- (1) The TRAILER RECORD must be placed as the last record in each CERTDRATES and ALLCERRATE file.
- (2) The format of the TRAILER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Record Id	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total Number of Records excluding Header and Trailer

(Department of Local Government Finance; [50 IAC 26-21-4](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 31. [50 IAC 26-21-5](#) IS AMENDED TO READ AS FOLLOWS:

#### **[50 IAC 26-21-5](#) State-assessed utility assessments**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)

Sec. 5. (a) HEADER RECORD (the first record in each file):

- (1) The HEADER RECORD must be placed as the first record in each UTILITYAV file.
- (2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
FileName	1	18	18	A	Filename (e.g. "FILENAME: UTILITYAV")
County Number	19	35	17	A	2 digit County Number (e.g. "County Number: 09")
County Description	36	75	40	A	County Name (e.g. "County Description: CASS COUNTY")
File Format ID	76	96	21	A	"File Format ID: <del>2010A</del> <b>2017A</b> "
File Create Date	97	126	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2005")
File Create Time	127	148	22	A	e.g. "File Create Time: 1400"
Pay Year	149	162	14	A	e.g. "Pay Year: 2006"
Transmission Description	163	262	100	A	e.g. "Transmission Description: Preliminary Data Submission - Test"

(b) STATE UTILITY ASSESSMENTS (appears once per Taxpayer/district combination) - Filename = UTILITYAV

Column	Start	End	Length	Type	Comments/Format
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## Indiana Register

Property Identified	1	25	25	A	Unique identifier for the utility assessment in question
Taxpayer Name	26	65	40	A	Company/Organization Name
Contact Name	66	105	40	A	
Address	106	180	75	A	
City	181	210	30	A	
State	211	212	2	A	
Zip Code	213	222	10	A	Format XXXXX-XXXX
DLGF Taxing District	223	227	5	A	Must be 5 digits (e.g.: 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order
Uncontested DLGF Distributable	228	239	12	N	
Contested DLGF Distributable	240	251	12	N	

(c) TRAILER RECORD (the last record in each file)

Column	Start	End	Length	Type	Comments/Format
Record Id	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total Number of Records excluding Header & Trailer

(Department of Local Government Finance; [50 IAC 26-21-5](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 32. [50 IAC 26-21-6](#) IS AMENDED TO READ AS FOLLOWS:

#### [50 IAC 26-21-6](#) State-assessed railcar assessments

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#)

Sec. 6. (a) HEADER RECORD (the first record in each file):

- (1) The HEADER RECORD must be placed as the first record in each RAILAV file.
- (2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
FileName	1	18	18	A	Filename (e.g. "FILENAME: RAILAV")
County Number	19	35	17	A	2 digit County Number (e.g. "County Number: 09")
County Description	36	75	40	A	County Name (e.g. "County Description: CASS COUNTY")
File Format ID	76	96	21	A	"File Format ID: 2010A" <b>2017A</b> "
File Create Date	97	126	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2005")
File Create Time	127	148	22	A	e.g. "File Create Time: 1400"
Pay Year	149	162	14	A	e.g. "Pay Year: 2006"
Transmission Description	163	262	100	A	e.g. "Transmission Description: Preliminary Data Submission – Test"

(b) STATE RAILROAD ASSESSMENTS (appears once per Taxpayer/district combination) – Filename = RAILAV

Column	Start	End	Length	Type	Comments/Format
Property Identifier	1	25	25	A	Unique identifier for the rail assessment
Tax Payer Name	26	65	40	A	Company/Organization Name
Contact Name	66	105	40	A	
Address	106	180	75	A	
City	181	210	30	A	
State	211	212	2	A	

# Indiana Register

Zip Code	213	<del>223</del> <b>222</b>	<del>44</del> <b>10</b>	A	Format XXXXX-XXXX
Line Description	<del>224</del> <b>223</b>	<del>273</del> <b>272</b>	50	A	
DLGF Taxing District	<del>274</del> <b>273</b>	<del>278</del> <b>277</b>	5	A	Must be 5 digits (e.g.: 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order
Track Value	<del>279</del> <b>278</b>	<del>290</del> <b>289</b>	12	N	
Personal Property AV	<del>294</del> <b>290</b>	<del>302</del> <b>301</b>	12	N	
Improvements	<del>303</del> <b>302</b>	<del>344</del> <b>313</b>	12	N	
Contested DLGF Distributable	<del>345</del> <b>314</b>	<del>326</del> <b>325</b>	12	N	

(c) TRAILER RECORD (the last record in each file)

Column	Start	End	Length	Type	Comments/Format
Record Id	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total Number of Records excluding Header & Trailer

(Department of Local Government Finance; [50 IAC 26-21-6](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#))

SECTION 33. [50 IAC 26-18-5](#) IS REPEALED.

LSA Document #18-6(F)

Notice of Intent: [20180110-IR-050180006NIA](#)

Proposed Rule: [20180214-IR-050180006PRA](#)

Hearing Held: March 9, 2018

Approved by Attorney General: April 25, 2018

Approved by Governor: May 9, 2018

Filed with Publisher: May 9, 2018, 10:00 a.m.

Documents Incorporated by Reference: None Received by Publisher

Small Business Regulatory Coordinator: David Marusarz, Department of Local Government Finance, Indiana Government Center North, 100 North Senate Avenue, Room 1058(B), Indianapolis, IN 46204, (317) 233-6770, [dmarusarz@dlgf.in.gov](mailto:dmarusarz@dlgf.in.gov)

Posted: 06/06/2018 by Legislative Services Agency

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