Although detailed Instructions are provided with the Sales Disclosure Form, the following is a list of potential questions which may arise. If these FAQs do not address your question, please refer to the Instructions and the Memorandum provided by DLGF dated June 2, 2008, both of which are available on the DLGF website. If your question is not addressed by any of these documents, please contact DLGF.

1. **Where do I file a sales disclosure form?**

   IC 6-1.1-5.5-3 requires a party to submit the sales disclosure form to the county assessor, who is responsible for reviewing the form for accuracy and completeness. If the form is accurate and substantially complete, the county assessor stamps the form as eligible and returns it to the appropriate party for filing with the county auditor. The county assessor shall process the forms as quickly as possible.

2. **What is considered an accurate and complete sales disclosure form?**

   IC 6-1.1-5.5-3 specifies that a form is accurate and complete if the county assessor does not have substantial evidence the information is inaccurate, the form conforms with that prescribed by the DLGF, and the form is submitted to the county assessor in a format usable to the county assessor. If the form submitted is not entirely complete, the county assessor must notify the party in writing as to what items are incomplete. The parties have thirty (30) days from the date of the written notice to provide the information.

3. **Can a county assessor establish specific requirements for filing a sales disclosure form?**

   In general, counties should not deviate from procedural guidance or directives on sales disclosure forms provided by the DLGF. IC 6-1.1-5.5-3 was amended in 2007 to include subsection (f), which precludes assessing officials from establishing procedures or requirements that differ substantially from that required by law. This document shall provide procedural guidance on filing sales disclosure forms and should be followed.

4. **Are all the pages required when submitting a sales disclosure form?**

   No, only the three (3) pages with information regarding the sale are required to be submitted. The instructions and details of credits and exemptions need not be submitted.

5. **How can the form be simplified or supplemented?**
The form must contain the information required by statute. However, for simplification, for instance, the word “same” can be used for address for Seller 2 or Buyer 2 if the address is the same as Seller 1 and Buyer 1. Also, only a brief legal needs to be included. The legal description can also be attached with “see attached” written into the Legal Description box.

6. **What color ink should be used on a sales disclosure form?**

Black ink is the preferred type of ink to be used, as other colors can cause problems for scanning purposes; therefore, we request that the form be either typed or printed in black ink. However, the signatures on page 2 do not have to be in black ink.

7. **Who can sign the form (for instance, can legal counsel)?**

A bank or title company must have a notarized power of attorney form to be an authorized representative for the buyer or seller. An attorney representing either party is not required to have a power of attorney. Note that in cases where a corporation is the seller or buyer, a resolution or other legal document that designates authorized signatories for the business is an acceptable substitute for a power of attorney. Any person signing for the buyer or seller must be identified clearly and must provide contact information, including complete and legible name, address and telephone number. The signature of only one buyer and one seller is required.

8. **Must someone retain the original signatures when we e-file in Marion County? If so, how long must they be retained?**

A hard copy of the sales disclosure form with signatures must be provided to the county assessor. I.C. 6-1.1-5.5-3 requires the county assessor to retain the forms for five (5) years.

9. **Why are there procedural and administrative issues and lack of uniformity of treatment of the form among the counties?**

The new instructions and these FAQs are being promulgated to create as much uniformity as possible among the counties. This document shall provide procedural guidance on filing sales disclosure forms and should be followed to create uniformity throughout the state.

10. **Is an affidavit a “conveyance document” under I.C. 6-1.1-5.5-2?**

No. When filing an affidavit, a sales disclosure form is not required.

11. **Is a sales disclosure form required with a land contract? If so, what is the Sales Price?**

Yes, a sales disclosure is required with the recording of a land contract. The Sales Price is the original land contract amount. Furthermore, at the time a deed is recorded to complete the land contract, the Sales Price is the original land contract amount.

12. **Who provides the information regarding the size of the parcel(s)?**

Effective July 1, 2008, the county assessor provides this information from the assessment records to DLGF. The acreage should be calculated as closely as possible for irregular shaped parcels.
13. **Should the tax billing address on Page 1 of the form be the current, pre-transaction mailing address for tax bills or should it be the tax billing address of the buyer after conveyance?**

The tax billing address should be the mailing address for the new owner, if different from the address of the property.

14. **Are original signatures required?**

No. Faxed copies are acceptable.

15. **What is considered “usable to the county assessor”? Why is the position and size of the form so important?**

Many counties are utilizing scanning solutions to capture images of the forms, required by the state. Scanning solutions require documents to be quite precise for them to be effective. I.C. 6-1.1-5.5-3 specifies that the form submitted shall be in a format usable to the county assessor. Due to variations in technology and software programs, some inconsistencies among the counties will persist. However, the document is acceptable as long as the information is ascertainable and the document is suitable for scanning although it may not be in perfect physical condition. The rejection of forms should not be the normal procedure.

16. **How long must the original forms be retained?**

I.C. 6-1.1-5.5-3 requires the county assessor to retain the forms for five years.

17. **If a form is deficient and rejected, must a new form be presented or can the information be added to the deficient form?**

The county assessor should return the rejected form. The preparer can then add the required or corrected information to the form; however, these changes must be verified and reviewed by the signers of the form. If the preparer of the form adds this information, it should be noted as such. The Department has given guidance that, since the online form can’t be edited by the user, that it is acceptable for the information to be added as a “dummy” value in the initial entry, then written in to the form at closing and changed by the assessor’s office. This way, most of the information is submitted, so the assessor has to make fewer additions to the database.

18. **What does the DLGF say in response to auditors’ reports of being pressured by the DLGF regarding the sales disclosure forms?**

Sales disclosure forms are very important to ensure fair and equitable assessments. The DLGF has worked to ensure that everyone understands the forms by providing more detailed Instructions and by creating these FAQs.

19. **Can the form be eliminated?**

I.C. 6-1.1-5.5-3 requires the filing of sales disclosure forms. Eliminating the form would require legislative action, and another method for obtaining market value in use data would likely take its place.
20. Some counties require 18 digit state key numbers for parcels. Some only want county parcel numbers. Which is correct?

Under most circumstances the 18 digit state parcel number should be used. When filing the online form and the 18 digit number cannot be used, put all zeros in the parcel number box and place the legacy number in the “subdivision” box.

21. Some counties require an appraisal value even for exempt property. One county requires property owners to put zeros in the sales data entry blank if a sale has not occurred, while another county will not accept a form without a sales price indicated. When is a sales price required?

The sales price is required for every transaction in which money or other valuable consideration has changed hands, even if the transaction is exempt from the filing fee. If no money or other valuable consideration has changed hands, then no sales disclosure form is required to be filed. In the event that the transaction does require a Sales Disclosure Form, however, and the value is zero, then the form should say “$0” or “zero.”

22. Some counties do not charge for exempt transactions, other counties do. Some counties charge per tract of real estate, so that if there are three tracts there are three charges. What are the DLGF’s recommendations on filing fees?

The fee for filing a sales disclosure is $10 per sales disclosure form, unless one of the conditions numbered 13-15 are met, then no fee is charged. The general rule is one form per parcel, one fee per form. There is an exception, however, in event that all parcels are contiguous, and within the same taxing district. In this case, one form can be used, and only one fee is charged. Some counties, however, may charge a separate transfer fee of up to $5.00 per parcel transferred based on local ordinance.

23. What if the parties do not have a phone number?

Since the statute requires a telephone number be provided on a sales disclosure form, there are two ways to approach this situation:
(a) Ask the party to provide a cell phone number or the phone number of a relative or friend who can reach them. Remind them the phone number is confidential; or
(b) If the party has no cell phone and no other phone number to provide, the party should explain the circumstances to the County Assessor who then should accept the form without a phone number. The County Assessor would then provide a brief explanation in the “special circumstances” data field when the assessor submits their sales disclosure form data file to the Department.

24. Are both the state and local parcel numbers required in Item 1?

No. The state number should be provided if available. If the state number is not available, then the local number should be provided.

25. What if one of the buyers will have the subject property as his/her permanent residence and another buyer does not?
As long as one of the buyers will utilize the property as his/her permanent residence, the homestead credit will be available. If there is no residence being vacated which receives the homestead credit, the buyers will mark “No” in Section F.

26. What if one or more of the parties do not an email address?

Email addresses are not required by statute to be provided by the parties. However, if the parties' preferred method of communication is email, they should provide it.

27. How can a county auditor be sure a transfer is for no consideration and therefore exempt?

The document may contain language such as “for no consideration” or “as a gift” or other similar language. However, if the document does not contain such language, the signature of the parties on the form, under penalties of perjury as required by law, is evidence that the document is not a “conveyance document” as identified in the statute.

28. Can the form be presented on both sides of a page and have 2 pages submitted rather than 3 pages?

No. For scanning purposes, the form must be presented on single-sided pages.

29. When is the new Sales Disclosure form required to be used? When is the new fee in place?

The form is required for all conveyances effective July 1, 2008, or later. In the event that the conveyance is effective before this date, the old form may still be used. All sales disclosure filings are subject to the $10 fee, regardless of when the conveyance is effective.

30. Can signatures be presented on different pages?

Yes. As long as all required signatures are obtained, they can be submitted in counterparts.

31. Must the Power of Attorney document be presented with the form if a Power of Attorney is signing the form?

A copy of the Power of Attorney document must be presented and must be in good, legible condition such that the county officials can rely on it.

32. Is the receipt for the SDF fee returned with the deed to the party/company/attorney who submitted the deed?

Yes.

33. How long after July 1st are we able to still accept the old form?

The amended statute requires that only the new form can be accepted for transfers made on or after July 1, 2008. The old form is still acceptable for transfers made before July 1, 2008 and submitted for recording after July 1, 2008, at the discretion of the county. The date of the recordable document is the transfer date. For example, a deed is dated June 28, 2008 and submitted to the assessor on July 2, 2008, the old sales disclosure form is acceptable.
34. **Buyer bought property on June 23, 2008. Buyer files for the Homestead Credit through the SDF. When will the deduction be credited on Buyer’s tax bill?**

HEA 1293-2008, Section 45 added IC 6-1.1-20.9-7, effective on January 1, 2008 (retroactive). “If a person files a statement in a calendar year [e.g., June 23, 2008] to claim a [homestead] credit …with respect to real property, the credit applies for the property taxes due and payable in the immediately succeeding calendar year [e.g., pay-2009].

Thus, if the county auditor receives on June 23, 2008, a sales disclosure form that meets the statutory requirements; and the homestead for which the sales disclosure form is submitted is otherwise eligible for the credit, the county auditor must apply the homestead credit to the homestead for 2009 and in any later year in which the homestead remains eligible for the credit.

However, the sales disclosure form cannot be used for an application for the homestead credit or other applicable deductions for annually assessed mobile homes. The filing requirements for applying the homestead credit or other applicable deductions for annually assessed mobile homes do not change.

36. **Can the new form be used to apply for other exemptions such as the mortgage exemption, Over 65 exemption, etc.?**

No. The form can only be used to file the credits and exemptions specifically identified on the form. The filing requirements for other exemptions and credits do not change.

37. **Who keeps the original SDF: the county auditor or the county assessor?**

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

38. **When the form is used to file for the homestead credit or exemptions, who does the county auditor return the receipt to?**

The receipt should be returned with the deed.

39. **Part 3 page 3 for the County Auditor contains at item 4 as follows: "Auditor’s receipt book number: ____". Some county auditors use a computer program receipt approved by the State, but it does not have a receipt number on it. Is it ok to just mark that section “N/A” for not applicable, or do they need to start numbering receipts?**

They can number the receipt as they choose, either using the sales disclosure unique identification number, or any other locally-decided method of tracking the fee.

40. **If mortgages are not subject to the sales disclosure form, why does the form require information regarding seller paid points, interest rates, etc.?**
The mortgage information in section C(8) – C(13) is **only applicable** when the seller is providing financing to the buyer. The only exception to this is seller-paid points (C(12)), which must be disclosed under all transactions.

41. **I can’t find the electronic application site.**

The site can be accessed at [http://www.in.gov/dlgf/6748.htm](http://www.in.gov/dlgf/6748.htm).

42. **Can Sales Disclosure Forms filled out in longhand be accepted?**

Yes, counties may accept longhand submissions. In the event that a form is submitted longhand, the county assessor’s office will enter the data in the database. Filers are encouraged, however, to utilize the convenience of the electronic form as much as possible. This streamlines the process for the county and makes it operate quickly and efficiently.

43. **What is the “Unique ID” number?**

The Unique ID field is a function of the electronic software. When the form is submitted online, it is automatically given this number. It is system-generated number: when the user (title company, purchaser, or assessor) fills out the application, it will automatically populate that field based on the county; for example Starke County would be 75-2008-00001 (subsequent records are 00002, 00003, etc.)

If a form is submitted by somebody in longhand, there won’t be a Unique ID on that particular form; when the assessor’s office enters the form into the database, however, that number will be generated.

44. **How many parcels can be submitted on one form?**

The general rule is one form per parcel, one fee per form. There is an exception, however, in event that all parcels are contiguous, and within the same taxing district. In this case, one form can be used, and only one fee is charged.

45. **I am getting calls from Title Companies who are confused about a $100 fine that apparently they will have to pay if they do not correct and return a rejected SDF within 30 days. Is this true?**

The online software application will give the counties the tools to recognize when an inaccurate form was filed, when the 30 day window expires, and how to contact the individual. For the penalty provisions, these would be policed in the same manner as those that are currently not being filed at all.

46. **We were wondering what we were supposed to put in Part 2, #1 “Property”. What kind of a response are we to put in that box?**

That particular box should be the parcel number(s) of the properties being transferred. For a hand-filled form, however, due to a lack of space in the box you can simply refer back to the parcel code letters from Part I.

47. **What is the new addition to the form under Part I, Section B—“Conditions”?**
To this section the Department added a box for “A transfer of real property interest for valuable consideration.” This box was added to address the standard conveyance between two parties for valuable consideration, which would account for a vast majority of sales that your offices deal with. It was brought to our attention that, in the absence of that box, one could be led to believe that these sales would be exempt from a fee since all of the boxes are checked “no.”

The addition of this condition was a pretty substantial modification that has required a good amount of programming change, hence the reason that the online application is not yet available. We anticipate that the application will be up in the very near future. In the meantime, the static form that is currently posted can be accepted.

48. I am inquiring as to the correct procedure for a Sales Disclosure Form as a result of a Divorce and the property is simply being conveyed to the other with no exchange of money. We have not been able to get any answers as to the correct procedure for this, if one is needed, what sections on the Disclosure are required to be completed and what would the fee be for filing it?

In response to the question about divorces, it is true that transfers with no consideration given generally do not require a sales disclosure; however, divorces are specifically named in the new statute as requiring a sales disclosure to be filed. There is not a fee associated with this.

49. If a property is split July 2, 2008, 1 acre and a house to a homesteader (now, previously used by the farm hands) and the other 4 acres will stay as farm ground; the ownership will not be until 2009 pay 2010. With the new statute, the homesteader would qualify for the deduction in 2008 pay 2009, but the split would not take place until 2009 pay 2010. How can the old owner receive the homestead if they do not live there and have their own homestead in town?

In this case, that of a non-homestead property moving to a homestead, the HSC does not carry across for that year; rather, it simply goes into effect for taxes payable in the next year. For example, if a person bought a rental house, moved in, and applied for a Homestead all in July of 2008, they wouldn’t receive that credit until taxes payable in 2009.

50. Does anyone know about this "IT Manager for Property Upload"? The Commissioners are supposed to appoint someone, correct?

The Commissioners are to appoint the County’s IT manager for the purposes of managing the county’s DLGF electronic accounts. If the county does not yet have a professional IT person, as some do not, the Department will be happy to administer the accounts until a suitable person can be found. If this is the case, please send an e-mail to jvolz@dlgf.in.gov.

51. On page 3 under part 3 County Auditor, under Condition #8, “Attachments complete”, do you only answer Yes, when # 7 from front page has attachment?

The “attachments complete” box is for either attached legal descriptions, additional parcels in the case of hand-filled forms, additional signers, etc. If there are no attachments, then it would be a “yes.” (NOTE: this is a correction from previous versions of the FAQ.)

52. The online system is not accepting my form submission.
You may need to adjust the security settings in your computer to use the site. The landing page gives instructions on how to address this problem. If this has been fixed and you are still not able to submit, check where you are entering the legal description—if you are entering the actual legal description in the top box (next to the browse button), this will cause you submission problems as well.

54. If a sales disclosure is exempt, example of a sheriff sale, is a signature for both the seller and buyer required? We had been told that the old sales disclosure only needed one signature, either the buyer or seller, but not both were required. Has that changed with the new sales disclosure?

Under the law, both parties need to sign the sales disclosure form.

55. The form asks the info for the homestead, and it still wants an address when not applying for the homestead. It wants the owner’s primary address. What if the property is a business, or other non-residential entity?

As a consequence of the form being used as an application for credits and deductions, the form now requires that all purchasers enter the main address of the business or entity under the “primary residence” question in Section F(2). This is to allow state and local government to better detect homestead fraud.

56. On the online form, it asks for the first name of the buyer and seller as required fields. What if the buyer or seller is a business?

If the buyer and seller are businesses, there is a box located on the form to name them. In the first name and last name box, please place the name of the person signing the form on behalf of the company. You can then place the name of the business or other entity on the business name line below.

57. The output for the online form looks different from the traditional form—there is only one row of check boxes under conditions. Is this form acceptable?

The output of the form is different on the online system due to the nature of the information gathered in the database. Because of this, only one check box is shown on the online-generated form. For the questions that are answered “no”, you can assume that, since the online system won’t allow them to leave that response blank, that they answered it no—therefore, if it’s blank and has a unique ID number, then it is acceptable. In addition, the only version of the form that has one box under conditions is the online form, so you can be clear that it is valid.

58. What personal property should be included in the sale? How am I to arrive at the value?

Personal property, for the purposes of this question, is any property (refrigerators, washers, etc.) included in the price of the sale that is not considered part of the value of the real estate itself. This does not have to be an exact value; rather, it should be a good-faith estimate of the value of this property.

59. The parcel I’m buying is vacant land and doesn’t have a mailing address. What should I put as the address of the property?
If the property does not have a mailing address, the form should list the road that the parcel faces; for example, "Main Street", followed by the city, state, and ZIP code. If it is a rural parcel, it is acceptable to put the name of the road, e.g., "200 N."

60. **Under Condition B(14), what are documents “involving the partition of land between tenants in common, joint tenants, or tenants by the entirety”?**

These transactions relate to tenancy issues, and are very specific instances. For these, a form is only required if it is an issue of partition, and only between the parties involved in the tenancy.

61. **If 2 parcels are separated by a road, are they considered contiguous?**

No, two parcels separated by a road are not considered contiguous for the purposes of the sales disclosure statute.

62. **I have a transaction that requires three different sales disclosure forms because the parcels are not contiguous, but they all were sold for one price in one transaction. How do I split the value?**

If the parcels are on different forms, the value of each parcel in the transfer needs to be broken out. This does not have to be a full appraisal; a good-faith estimate of the value of each parcel is sufficient.

63. **If all the parcels are on one form, do I have to split the value?**

No--if all of the parcels are filed on one form, the law allows that one parcel value can be used.

64. **When can a quitclaim deed not serve as a source of title, and therefore be exempt from filing?**

There are legitimate circumstances under which a quitclaim deed that does not convey title still would be filed with the county. For example, in the deed below:

“This Indenture Witnesseth That Blanche E. Hollingsworth, releases and quit claims to Blanche E. Devereux, an adult, in consideration of 10.00 and other valuable considerations, the following described real estate.”

In this case, the deed was presented after marriage when the party legally changed her name. The deed itself doesn’t convey title, as both parties are the same person—it simply clarifies the ownership for the chain of title. There are other instances, however, that these may be filed; therefore, if a county has a question about a form that is being filed, they can contact the Department for further assistance.

65. **The conveyance was for no consideration; however, the deed says “for $1 and other valuable consideration”. How should we proceed?**

It is possible that even in the case of a gift the deed may still say that it was for $1, or $10, and other valuable consideration. The conversation generally would go like this: The person
brings the deed in for filing to the auditor’s office. If the deed says for $1, or $10, the auditor will say, “this says that the property was transferred for consideration; where is the Sales Disclosure Form?” At that point, the person will say, “no, it was a gift.” The Auditor should then accept the deed. If they say that it was for consideration, then an SDF needs to be filled out.

66. **This transfer is actually a split. What should I put for the parcel number?**

For parcel splits with no number assigned, the subdivision and lot number or the parent parcel are acceptable. If the parent parcel is used, you should make a note in the special circumstances area of the form.

67. **I have a deed being filed that does not require a Sales Disclosure form; however, the buyer would like to use the form for the Homestead deduction. What should be done?**

The sales disclosure form is only to be used for a deduction filing when filing a true conveyance document under the Sales Disclosure statute. In the event that it is not required, the buyer should use the traditional Homestead deduction form. However, in the event of a good-faith submission by a grantee of a non-required SDF with a Homestead application, deference should be given to the taxpayer to ensure that they get the deductions they’ve applied for.

68. **Will the PDF version of the Sales Disclosure Form always be read-only?**

There is a fillable version of the Sales Disclosure Form available on our “forms” website.

69. **Sometimes when using the online form, the page will suddenly expire. Is the form set to time out after a certain period of time, or is there another issue?**

There is no time out feature in the online system. If you navigate away from the page in any way, however, it will cause the form to expire. This can happen when you click the back button in your browser, but it can also happen when you hit the backspace key and the cursor is not in a typing field (in Internet Explorer, the backspace key serves as a shortcut for the back button.) If you experience this, the form generally will give you the option of resending the information.

70. **How should a foreclosure sale, such as a sheriff’s sale, be processed? When is the form fee exempt?**

A sheriff’s sale is only fee exempt on the first transaction; that is, from the sheriff to the bank. Subsequent transactions no longer relate to foreclosure, and are not fee exempt (unless, of course, they go to a government/NFP/, etc.). All sheriff sales have a value amount, as there is an amount that the property is sold for.

Example 1: Property transfers from Sheriff Smith to First Financial Bank. Disclosure is required (with price of bid listed as the sales price). #1 is checked yes and #12 is checked yes, and so no fee is collected. Property is then sold from First Financial Bank to Second Financial Bank. In this case, #1 is checked yes. #12, however, should be checked no—the sale from 1FB to 2FB is not associated with the foreclosure (even though 1FB only has title because of the foreclosure).
Example 2: Property transfers from Sheriff Smith to First Financial Bank. Disclosure is, again, required just as above, with 1 and 12 checked yes and no fee is collected. Property then goes from 1FB to HUD. In this case, then, disclosure is required, but no fee is collected.

72. **We have a situation that has come up where a husband and wife are getting a divorce. They are both to sign the SDF as buyer and seller, but the wife refuses. What do we do?**

Sales disclosures require a signature from both the buyer and the seller; however, there may be limited circumstances where one of the parties is unwilling to sign the form. In these cases, please speak with your county assessor to inform them of the situation and to get clear instructions on how to proceed.

73. **Does a “land swap” require a sales disclosure form, such as farm ground for farm ground?**

Yes, this type of transaction requires disclosure. Please use the special circumstances box in Part C-3 to give as much information as possible about the terms of the exchange.

74. **We have an easement that we are getting ready to record. Does this require disclosure?**

Depending upon the circumstances of the easement or right of way grant, it may require disclosure. Generally, easements and right-of-way grants do not need a disclosure if they involve a government entity or a utility. Please visit our website for more information on how to process these conveyance documents.

75. **Do transfers from a testamentary trust require a sales disclosure form? What about non-supervised distributions from an estate?**

Neither of these documents require a sales disclosure form to be filed with the recording.

76. **Do Transfer on Death deeds require a Sales Disclosure Form?**

Generally, no. These are unique documents (created by statute in 2009) that are not conveyances for the purposes of the sales disclosure statute.

77. **When a taxpayer applies for a Homestead through the Sales Disclosure form, who is responsible for verifying the ID numbers?**

The auditor is responsible for verifying the homestead applications, including the appropriate information. When a form is entered by the taxpayer in the Sales Disclosure system, the information is immediately sent to the homestead database and is not seen by the assessor’s office.

78. **What happens if a taxpayer doesn’t supply the information on the sales disclosure form? Should it be accepted?**

The sales disclosure form should still be processed by the assessor as a valid form. However, the auditor is then responsible for informing the taxpayer that they are responsible
for providing this information in order to receive the benefits. If they do not supply it, they should not receive the benefit.

79. **The sales disclosure form says that the number is confidential. How am I supposed to verify it?**

In order to protect the identity of taxpayers, the Department has been very cautious to redact sensitive information whenever possible. When the form says “confidential”, that means that a value was entered in those fields. The auditor's office then simply log into the system and should double check that the numbers are there and valid.