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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## Frequently Asked Questions

### Lock Guidance

November 1, 2018

This document provides guidance and addresses frequently asked questions regarding the Lock Guidance Memorandum distributed by the Department of Local Government Finance (“Department”) on September 30, 2011 ([http://www.in.gov/dlgef/files/110930 - Bussis Memo - Lock Guidance in 50 IAC 26.pdf](http://www.in.gov/dlgef/files/110930_-_Bussis_Memo_-_Lock_Guidance_in_50_IAC_26.pdf)).

In Summer 2014, the Department revised the lock modification tracking document to further delineate changes in the certified gross assessed values that were interfaced from the assessor’s office to the auditor’s office. The primary difference between the revised draft and the previous version of the tracking document is that columns have been added to reflect the AV allocations amongst the 1%-2%-3% caps. These cap allocation fields have been added for both the certified gross AV data and the modified gross AV data.

Please note that the data for the AV allocations are not broken down between land and improvements, but instead represent the aggregate total of the two. In other words, the 1% field represents the sum of both land and improvements allocated to the 1% bucket, the 2% field represents the sum of both land and improvements allocated to the 2% bucket, and the 3% field represents the sum of both land and improvements allocated to the 3% bucket.

The Department emphasizes that the sum of the values listed under the certified gross tax cap allocation fields should equal the value shown under the “Certified Total Gross AV from Assessor” field. Likewise, the sum of the values listed under the modified gross tax cap allocation fields should equal the value shown under the “Modified Total Gross AV” field.

The revised version of the lock modification tracking document can be found at: [http://in.gov/dlgef/files/Modification\\_Tracking\\_Template%20Revised.xlsx](http://in.gov/dlgef/files/Modification_Tracking_Template%20Revised.xlsx). As was the case for the previous version of the tracking document, the revised version is focused only on changes to gross assessed values; any modifications to net assessed values would not need to be reflected in the lock modification tracking document.

- 1. Our county has made significant changes since assessed values rolled. Do we need to go back and recreate our changes?**

If you already have made significant changes in either the number of records or the amount of assessed value, you should document this information in the template to the extent possible. If these changes are not documented, issues may arise during the spring data compliance reviews.

**2. Can the APPEAL file substitute for the tracking document?**

There are many overlaps between the APPEAL file and the tracking document, and the Department understands the desire to use an existing file in place of the tracking document. However, the APPEAL file is submitted before September 1 with the real and personal property data files, and the Department would request the tracking sheet during the spring reviews. In other words, the APPEAL file and the tracking sheet are pulling data during two different points in time.

**3. Do assessors and auditors have to make changes and track them? What if an auditor or assessor chooses not to enter the changes during the previously locked period (i.e., after gross assessed values roll and before the abstract is certified by the Auditor of State)?**

The intent of the change in 50 IAC 26 regarding the lock rule is to provide officials with greater flexibility during the locked period to maintain and update assessed values throughout the assessment and tax year. The changes in 50 IAC 26 in regard to lock guidance simply provide flexibility. By providing for this flexibility, though, there is a possibility that the spring data compliance review would be affected when comparing the auditor's and assessor's values. The tracking document allows the county to have the flexibility to make necessary changes, without having to wait until after generating the TAXDATA and ADJMENTS files as in the past. If assessors or auditors choose not to make changes during the lock period, they would be able to operate under the same procedures as in previous years. Per the September 30, 2011 memorandum, changes must be tracked in the template IF there are changes in the system under the lock guidance requirements specified in 50 IAC 26 (after values would have been locked under the previous rule). If during the locked period you are not changing the values in the current tax year, there is no need to track the values in this worksheet.

**4. Do we have to track every change in the tracking document?**

The Department is requesting that only those changes made to gross assessed values between the assessor's roll and the abstract certification be tracked.

**5. Does the tracking document replace the other documentation required through a correction of error or assessment adjustment?**

No, the tracking document is only intended to track changes for use in determining data compliance.

**6. How much information needs to be provided in the "Reason for Modification" description? Is the Department requiring the Appeal Form Number in the description?**

The Department requests a short description and does not require that the description come from a code list. The description should be brief and provide a general overview. Examples of sufficient descriptions are: "PTABOA," "Appeal," "Form 133 Change," and "Correction of Error."

**7. When will counties need to start using the revised lock modification tracking document?**

The tax and billing software vendors generated the updated/revised lock modification tracking document as part of Phase II software certification testing per the requirements of 50 IAC 26 during the Fall 2014 and all 92 counties were certified on their ability to produce this document from their tax and billing system during Phase III certification testing in 2015. As there have not been any revisions made to the tracking document since it was last updated in 2014, all counties should currently be able to generate and provide the lock modification tracking document under the same format they demonstrated during the Phase III certification in 2015.