



Department of Local Government Finance

2019 Sales Data Submission & Compliance Review Processes

Presented by:

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Agenda

- This webinar will help you with better understanding the following:
 - What items to consider as you complete your review of your county's 2019 sales data in preparation for submission via Gateway SDF.
 - How to upload your sales data via Gateway SDF.
 - What sort of items or checks the Department currently looks at as part of its compliance review process of the sales data.



Sales Data Submission Deadline

- Per IC 6-1.1-5.5-3, on or before **February 1**, county assessors are to submit all sales disclosure records that have a conveyance date during the immediate preceding year.
- In other words, county assessors must submit all sales disclosure records that occurred in 2019 by no later than **February 1, 2020**.
- For counties that use a third party software vendor's sales disclosure system to manage their sales, 50 IAC 26-20-4(k) requires that sales data be uploaded on a weekly basis into Gateway SDF.



Steps to Take Before Data Submission

- While reviewing sales disclosure records that have been entered in your sales disclosure software system, please ensure that all records have at a minimum:
 - At least one buyer and one seller listed.
 - Valid dates for all date fields on the form. (e.g., sales, conveyance, transfer, and form received)
 - Valid sales price.
 - Valid parcel number(s) and state assigned taxing district(s).
 - Valid property class code(s).



Steps to Take Before Data Submission

- Assuming that the SDF is indeed a completed form, verify that Question No. 11 under the Assessor's Section of the SDF – “Is form complete?” – is checked “Yes.”
- This question must be checked “Yes” in order for the record to be included as part of the Department's sales data compliance review process.



Steps to Take Before Data Submission

- State Sales Disclosure Fee Revenue Reconciliation
 - A joint process that involves the partnership between the county assessor's office and the county auditor's office.
 - If Question No. 12 under the Assessor's Section of the SDF – "State sales fee required?" – is checked "Yes," the county auditor's office will need to verify if the fee has been collected on that particular sales transaction.
 - Discrepancies between Question No. 12 in the Assessor's Section and Question No. 7 under the Auditor's Section – "Is state fee collected?" may potentially result in the county falling outside the tolerance of the Department's revenue compliance check.



Steps to Take Before Data Submission

- State Sales Disclosure Fee Revenue Reconciliation
 - For county auditors, verify that you have completed the Fall 2019 Settlement process with the Auditor of State's office and have remitted to the State any additional State sales disclosure fee revenue collected since the Spring 2019 settlement.
 - Certain sales disclosure transactions are eligible to be assessed the State sales disclosure fee of \$10 – half of which is retained by the county and the other half is remitted to the State as part of the settlement process.



SDF Data Submission Process

- Once the county assessor's office has completed its review of its sales disclosure records and has completed a reconciliation process of the sales disclosure fee revenue with the county auditor's office, the county assessor's office should be ready to proceed with submitting its sale data to the State.
- Depending on what certified sales disclosure software system you use, your sales submission process will be slightly different.



SDF Data Submission Process

- For those counties that currently use the Assessor Edit functionality in Gateway SDF, you will complete your review and validation of your county's sales in the Assessor Edit module.
- Once this validation has been completed, you will need to email the Department Data Inbox at data@dlgf.in.gov to confirm that all of your sales have been reviewed and submitted via the Assessor Edit module in Gateway SDF.
- There is not a separate file upload of sales data required for those counties that use the Assessor Edit functionality.



SDF Data Submission Process

- For those counties that currently use a third-party software vendor's sales disclosure system, you will need to generate from your system three different text files – SALEDISC, SALECONTAC, and SALEPARCEL – that will be uploaded to the Gateway SDF database.
- Once you have uploaded your sales to the Gateway SDF database, you will need to email the Department Data Inbox at data@dlgf.in.gov to confirm that all of your sales have been reviewed and submitted via the Gateway SDF database.
- This confirmation email must come from the county assessor's office and not from the third-party vendor.



SDF Data Submission Process

- For those counties that currently use a third-party software vendor's sales disclosure system and that have historically uploaded their sales data just on annual basis, please ensure that your sales data includes records for the complete 2019 calendar year (i.e., 1/1/2019 – 12/31/2019).
- Regardless if you use the Assessor Edit functionality of Gateway or a third-party's software system, you do not need to submit or email the sales data separately to the Legislative Services Agency (LSA).



SDF Data Submission Process

- In order to help the Department with its review of the county's submitted sales disclosure fee revenues, the county auditor's office should email a copy of its sales disclosure fee fund report to the Department's Data Inbox at data@dlgf.in.gov.
- The fund report should provide a transaction log of State sales disclosure fees collected during the previous calendar year, including the amounts remitted to the State during the Spring 2019 and Fall 2019 settlement periods.



SDF Data Submission Process

What is Gateway SDF?

- Gateway SDF (Gateway Sales Disclosure Form) is an online portal used for the filing of Sales Disclosure Forms for counties that use the Assessor Edit functionality of the system.
- It is also used to upload the sales data for non Assessor Edit counties via a file upload functionality.
- Additionally, Gateway SDF serves as the search mechanism for the public to look for sales disclosure records that have been submitted by all 92 counties.



SDF Data Submission Process



Welcome to the Sales Disclosure Application



New Users

Get started by creating a Gateway SDF account.



Returning Users

Already have an account? Login.



Assessor Tools

Access the Assessor Edit Tools.

Gateway SDF User Guide



Learn how to get started and navigate through Gateway SDF.

FAQ



Frequently asked questions regarding the sales disclosure form.

Search Database



Search the state's sales disclosure database.

Find How to File



Counties in Indiana choose the method of filing

County:

Gateway SDF Video Tutorial



Learn how to enter a sales disclosure form in Gateway SDF.

Find PDF



Search by SDF ID to view a PDF copy of a sale disclosure form.



SDF Data Submission Process

- How do you submit sales data to the Department via the file upload for counties that use a third-party software vendor (i.e., not the Assessor Edit functionality of Gateway SDF)?

A screenshot of the Gateway SDF website. The header is green with the text "Gateway INDIANA for government units" on the left and "Sales Disclosure Form An Information for Indiana Data Site" on the right, accompanied by a map of Indiana. Below the header is a navigation menu with links: Logout, Main, Change Password, FAQ, Search, Lookup, FileUpload, and Admin. The main content area is titled "Sales Disclosure Forms" and includes a welcome message "Welcome cgordon@dlgf.in.gov". A link "Begin a new SDF »" is visible. Below this is a form with input fields for "First", "1", and "Last". At the bottom, there is a table with columns: SDF ID, Buyer Name, Address, Submitted, and Validated. The "Validated" column contains an information icon. Below the table, the text "Vendor:" is visible.

Logout | Main | Change Password | FAQ | Search | Lookup | FileUpload | Admin

Sales Disclosure Forms

Welcome cgordon@dlgf.in.gov .

[Begin a new SDF »](#)

First 1 Last

SDF ID	Buyer Name	Address	Submitted	Validated

Vendor:



SDF Data Submission Process

[Logout](#) | [Main](#) | [Change Password](#) | [FAQ](#) | [FileUpload](#) | [Search](#) | [Lookup](#)

SALECONTAC:

Browse...

No file selected.

SALEDISC:

Browse...

No file selected.

SALEPARCEL:

Browse...

No file selected.

Upload

When all 3 files have been selected click the Upload button.

Click the Browse button and select the file from its saved location. Repeat this step for each of the 3 sales files.



SDF Data Submission Process

[Logout](#) | [Main](#) | [Change Password](#) | [FAQ](#) | [FileUpload](#) | [Search](#) | [Lookup](#)

SALECONTACT: No file selected.
SALEDISC: No file selected.
SALEPARCEL: No file selected.

Username	Upload_date	Completed	Update_count	Disc_count	Contac_count	Parcel_count	Error_count
cgordon@dlgf.in.gov	3/11/2016 12:00:00 AM	<input checked="" type="checkbox"/>	0	1208	4810	1484	
cgordon@dlgf.in.gov	3/10/2016 12:00:00 AM	<input checked="" type="checkbox"/>	6617	6617	28468	7281	
cgordon@dlgf.in.gov	3/10/2016 12:00:00 AM	<input checked="" type="checkbox"/>		0	0	0	
cgordon@dlgf.in.gov	3/10/2016 12:00:00 AM	<input checked="" type="checkbox"/>	2838	2839	8519	3130	
cgordon@dlgf.in.gov	3/10/2016 12:00:00 AM	<input checked="" type="checkbox"/>	2164	2164	8476	2289	
cgordon@dlgf.in.gov	3/2/2016 12:00:00 AM	<input checked="" type="checkbox"/>	2809	3206	9806	3532	
cgordon@dlgf.in.gov	3/2/2016 12:00:00 AM	<input checked="" type="checkbox"/>	3206	3206	9806	3532	
cgordon@dlgf.in.gov	3/2/2016 12:00:00 AM	<input checked="" type="checkbox"/>	2928	2944	10563	3400	
cgordon@dlgf.in.gov	3/2/2016 12:00:00 AM	<input checked="" type="checkbox"/>	490	490	1501	585	
cgordon@dlgf.in.gov	3/1/2016 12:00:00 AM	<input checked="" type="checkbox"/>	0	2809	8429	3098	
cgordon@dlgf.in.gov	3/1/2016 12:00:00 AM	<input checked="" type="checkbox"/>		0	0	0	1
cgordon@dlgf.in.gov	3/1/2016 12:00:00 AM	<input checked="" type="checkbox"/>	683	683	2598	827	
cgordon@dlgf.in.gov	2/18/2016 12:00:00 AM	<input checked="" type="checkbox"/>	71	624	2356	724	
cgordon@dlgf.in.gov	6/4/2015 12:00:00 AM	<input checked="" type="checkbox"/>	5342	5342	19866	2487	1
cgordon@dlgf.in.gov	4/6/2015 12:00:00 AM	<input checked="" type="checkbox"/>	4227	4230	15054	4673	
cgordon@dlgf.in.gov	4/6/2015 12:00:00 AM	<input checked="" type="checkbox"/>	3608	3608	12696	4062	

If files were uploaded and no issues found you would see the record counts for each file and the Error Count column would be blank.



If an error occurs, you will see a "1" in the Error Count column. If this happens, contact Gateway SDF support for help.





SDF Compliance Review Process

- The Data Analysis Division's review of sales data is centered around two primary questions:
 - Have all the sales for the specified conveyance period been submitted?
 - Does the SDF data submitted appear to be complete and accurate?
 - Examples: Are buyer/sellers listed? Is the sales price listed? Are the taxing district and parcel number included?



SDF Compliance Review Process

- It's helpful to consider the Data Analysis Division's review of the sale data as the “primer” in the ratio study approval process.
- The Data Analysis Division's review helps to ensure the underlying foundation of the sales data used in a ratio study.
- The Data Analysis Division's review does not answer the following questions:
 - Should a certain sale be marked valid for trending?
 - Should a certain sale be included in a ratio study?



SDF Compliance Review Process

- When the Data Analysis Division completes its review of a county's sales data, it emails the county two documents with its findings:
 - The Sales Issues Workbook provides an itemized breakdown of the records that contained probable/possible errors based on our compliance checks.
 - The Sales Disclosure Checklist report provides a summary analysis of the various checks performed on the submitted data, along with an official compliance status.



SDF Compliance Review Process

- The Sales Issues Workbook contains up to four separate tabs, which provide a list of sales records that generated errors – either certain or possible - when the data was run through the various compliance checks.
- The four tabs are as follows:
 - Missing Critical Data.
 - Duplicate Parcels.
 - Invalid Multi Parcels.
 - Valuable Consideration.



SDF Compliance Review Process

- The Missing Critical Data tab contains data that may be missing or mismatched between the Sales files and the Parcel file. Checks are performed on both single and multi-parcel sales but are separated out on the spreadsheet.
- The Duplicate Parcels tab contains sales that are possible duplicates. Generally, these sales will contain different SDF ID numbers but have the same parcel number, conveyance date, sales price, along with buyer, preparer, and seller listed.



SDF Compliance Review Process

- The Invalid Multi Parcels tab contains possible duplicate records just like the Duplicate Parcels tab; however, this tab pertains only to multi-parcel sales contained in the dataset.
- The Valuable Consideration tab contains a list of parcels (sales) that have a sales price greater than zero (0) but are marked as “NO” for valuable consideration.



SDF Compliance Review Process

Page 1

2015 Sales Disclosure File (SDF) Data Review	
Sales Review Period: 1/1/2015 to 12/31/2015	
1 County Name (County Number):	Morrison (95)
Date of Report	5/1/2016
2 Date SALES Files Received:	3/1/2016
3 2015 Sales Status:	Compliant
4 Corrections Required for Future Submittals:	provide missing "critical" data, as noted, on all non-exempt records, correct duplicate records; verify all Y/N fields for conditions of sale are populated correctly, particularly sales flagged as having no valuable consideration that contain a sales price.
5 Comments:	See file attachment Morrison_2015_Sales_Issues.xls for additional details.
Checks to Ensure All Records Have Been Submitted	
Revenue Check	
6 Gross total # of SDF records marked for valuable consideration and are fee eligible	9057
7 Adjusted total # of SDF records marked for valuable consideration and are fee eligible (factors out records missing critical data, duplicates and/or invalid multiple parcels)	8988
8 Anticipated sales disclosure fee revenue based on gross total number of sales	45285
9 Anticipated sales disclosure fee revenue based on adjusted total number of sales	44940
10 Sales disclosure fee revenue reported by the Auditor of State (AOS) for June and December settlements (combined)	47440
11 Percentage of sales disclosure fee revenue received compared to what was anticipated (gross)	104.8%
12 Percentage of sales disclosure fee revenue received compared to what was anticipated (adjusted)	105.6%
Number of Sales Reported	
13 Number of sales per sales disclosure fee revenue reported by the AOS for 2014	8813
14 County 3-year average of sales per sales disclosure fee revenue reported by the AOS (2012-2014)	7995
15 County 5-year average of sales per sales disclosure fee revenue reported by the AOS (2010-2014)	7394
16 Percentage increase/decrease in 2015, fee eligible sales (gross total) compared to 2014 sales	2.8%
17 Percentage increase/decrease in 2015, fee eligible sales (gross total) compared to county 3-year average	13.3%
18 Percentage increase/decrease in 2015, fee eligible sales (gross total) compared to county 5-year average	22.5%
Checks to Ensure the Data Are Complete and Correct	
Missing Critical Data & Other Possible Data Errors	
19 Overall Total # of SDF Records in SALES Files	12225
20 Total # of SDF Records in SALES Files Marked for Valuable Consideration and Are Fee Eligible	9057
Number of SDF records missing critical data, duplicates, and invalid multi parcels -- see attached detail:	
21 Single-parcel sales missing critical data	59
22 Multi-parcel sales missing critical data	2
23 Percentage of overall total # of records missing critical data	0.5%
24 Percentage of records marked for valuable consideration and are fee eligible missing critical data	0.7%
25 Number of duplicates	16
26 Number of unique sales	8
27 Number of invalid multiple parcel entries	0
Pay 2016 PARCEL File Match	
28 Pay16 PARCEL Data Status	Pending
29 Percentage of 2015 Sales Match to Pay16 PARCEL Data	99.2%
30 Number of splits reported in SALES files	103
31 Comments:	
Valid for Trending	
32 Total SDF records reported that are marked valid for trending	5565
33 Valid for trending as a % of total SDF records reported	45.5%
34 Valid for trending as a % of total SDF records marked for valuable consideration and are fee eligible	61.4%
35 Comments:	

Page 2

Conditions of Sales Disclosure Data			
Condition/Field on SDF	2015 Sales		
	Yes	No	Blank
36 Adjacent Property Owner	167	12058	0
37 Vacant Land	905	11320	0
38 Exchange for Other Real Property ("Trade")	1	12224	0
39 Exchange for Other Real Property ("Trade Assessor")	1	12224	0
40 Seller Paid Points	137	12088	0
41 Planned change in use	79	12146	0
42 Family/Business Relationship	359	11866	0
43 Land Contract	164	12061	0
44 Personal Property Included in Transfer	29	12196	0
45 Buyer/Seller Significant Physical Changes	49	12176	0
46 Partial Interest	22	12203	0
47 Easement	48	12177	0
48 Court Order	2519	9706	0
49 Partition	8	12217	0
50 Transfer to charity, NFP, government	897	11328	0
51 Fee required (Assessor)	9164	3061	0
52 Fee collected (Auditor)	9268	2957	0
53 Comments:			
Supplemental Checks Added for Data Integrity			
Field on SDF	2015 Sales		
	Yes	No	Blank
54 Is form completed? (Assessor)	12225	0	0
55 Assessor Stamp	3407	8818	0
56 Validation of Sale Complete	12117	108	0
57 Does the "Validated By" field contain a name? (Y/N)	12166	59	0
58 Is form completed? (Auditor)	12137	88	0
59 Auditor Stamp	3448	8777	0
60 Attachments Complete	12114	111	0
61 Does the Assessed Value (AV) Land field contain a value? (Y / N)	12225	0	0
62 Does the AV Improvement field contain a value (inclusive of 0)? (Y/N)	12225	0	0
63 If No. 9 is checked "Yes" under Conditions, does the AV Personal Prop field contain a value? (Y/N)	12	17	0
64 Does the AV Total field contain a value? (Y/N)	12225	0	0
65 Do the individual AV values in Part 2 equal value in AV Total field? (Y/N)	12225	0	0
66 If the SDF involves more than one parcel, are the parcels located in the same state assigned taxing district? (Y/N)	500	0	0
67 Comments:			



SDF Compliance Review Process

2015 Sales Disclosure File (SDF) Data Review					
Sales Review Period: 1/1/2015 to 12/31/2015					
1	<table border="1"> <tr> <td>County Name (County Number):</td> <td>Date of Report</td> </tr> <tr> <td>Morrison (95)</td> <td>5/1/2016</td> </tr> </table>	County Name (County Number):	Date of Report	Morrison (95)	5/1/2016
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5	<u>Comments:</u> See file attachment Morrison_2015_Sales_Issues.xls for additional details.				



SDF Compliance Review Process

<u>Checks to Ensure All Records Have Been Submitted</u>		
Revenue Check		
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8	Anticipated sales disclosure fee revenue based on gross total number of sales	$9,057 \times \$5 = 45285$
9	Anticipated sales disclosure fee revenue based on adjusted total number of sales	$8,988 \times \$5 = 44940$
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SDF Compliance Review Process

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SDF Compliance Review Process

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SDF Compliance Review Process

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SDF Compliance Review Process

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67 Comments:			



SDF Compliance Review Process

- If a county's sales data is deemed "non compliant" by the Data Analysis Division, the county must review the possible errors, make any necessary corrections, and resubmit its sales data for another round of reviews.
- When a county's sales data is deemed "compliant," this essentially signals a go-ahead for the Assessment Division to proceed with its review - and ultimate approval - of the county's submitted ratio study.



Looking Ahead Beyond 2019 Sales Submission

- Action is being taken to revise the sales disclosure form that will delineate the details of a sales transaction between residential/agricultural sales and commercial/industrial sales.
- Anticipated implementation of the revised sales disclosure form is January 1, 2021.
- The Assessor Edit functionality of Gateway SDF will be phased out during the course of 2020. Any county that uses the Assessor Edit functionality will need to transition to one of the four certified sales disclosure systems and have that system fully in place before January 1, 2021.



Questions?



Resources

- Gateway SDF User Guide: <http://gatewaysdf.ifionline.org/>
- Information Icons 
- Gateway SDF Video Tutorial: www.in.gov/dlgf/9047.htm
- Department Memos: www.in.gov/dlgf/2444.htm
- Gateway SDF Email: gatewaysdf@dlgf.in.gov
- Call: 317-232-3777



Thank you!

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Marilyn Gaas-James, Tax Data Analyst

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- Email: mgaas-james@dlgf.in.gov

Website: www.in.gov/dlgf

- “Contact Us”: <http://www.in.gov/dlgf/2338.htm>