



Department of Local Government Finance

What's New with the DLGF

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April 29, 2021



What's New with the DLGF

- I. PPOP-IN
- II. Sales Disclosure Form Revision
- III. Assessment Rules Update
- IV. Legislative Update
- V. RFI on Continuing Ed & Level III Training
- VI. Residential TIF Districts & Assessors

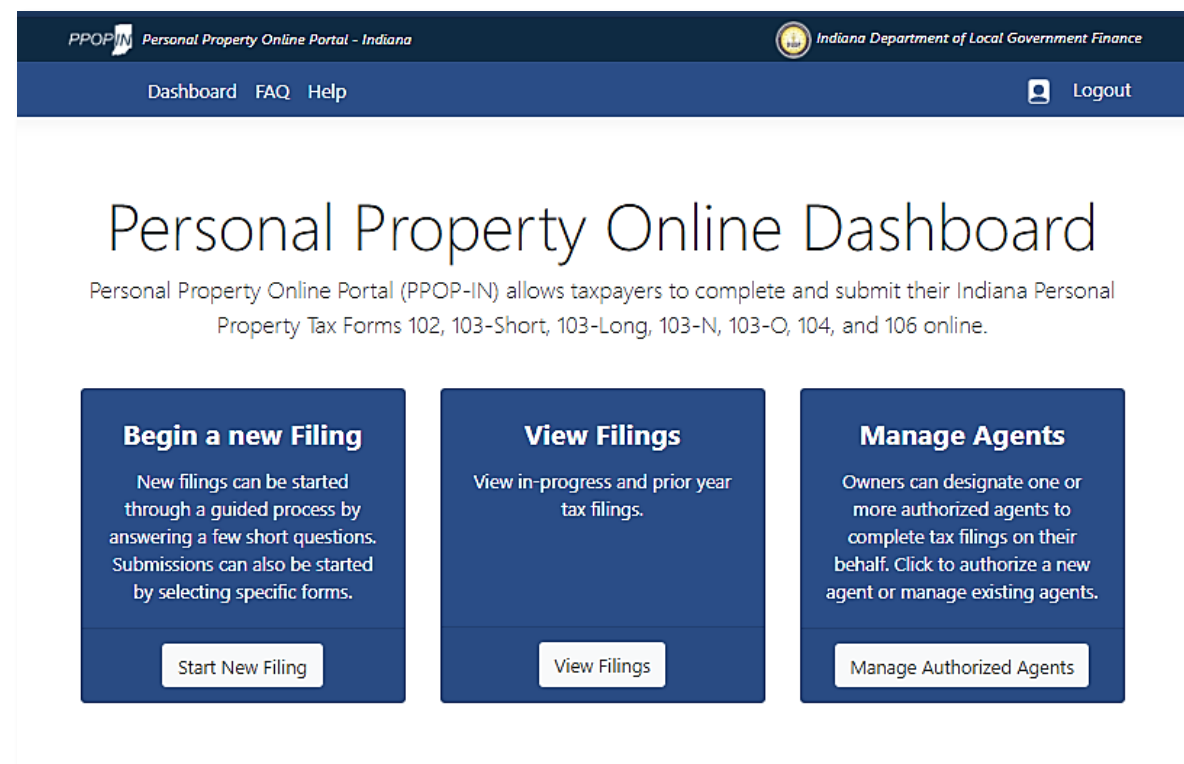


Personal Property Online Portal



PPOP-IN

- What is PPOP-IN?
- The new, 24/7, self-service Personal Property Online Portal for Indiana (“PPOP-IN”) allows taxpayers and authorized agents to file their personal property return online. Taxpayers also have the ability to upload additional personal property forms and any necessary supporting documentation.
- The Department partnered with XSoft to develop this new system.





PPOP-IN

- Seven (7) property tax forms available:
 - Form 102
 - Form 103 Short
 - Form 103 Long
 - Form 103-N
 - Form 103-O
 - Form 104
 - Form 106
- Note: Preparer's also have the ability to attach other personal property forms that are needed with their submission.



PPOP-IN

Who can use PPOP-IN?

- Taxpayers
- Authorized Agents
- County Assessors & Staff
- Township Assessors & Staff
- Department Staff



PPOP-IN

When will PPOP-IN be available?

- The Department launched the system in late January 2021.
- Taxpayers can file their Business Personal Property Return(s) online now at <https://ppopin.in.gov>.



PPOP-IN

PPOP-IN Account Information:

- Each assessor, staff member, taxpayer, etc. accessing PPOP-IN will need their own account for the system. Each user will register for an account with an email address.
- Registering for an account is split into two parts:
 - Access Indiana - <https://access.in.gov/>
 - Account Information - <https://ppopin.in.gov/>



PPOP-IN

Access Indiana

- Each user will be required to set-up an account with [Access Indiana](#).

Account Information

- After the Access Indiana account is created, the user will access PPOP-IN from <https://ppopin.in.gov/>. This includes password resets (if needed).



PPOP-IN

Taxpayers

- Individuals filing taxes on behalf of themselves.
- Businesses.

PPOP-IN

Personal Property Online Portal - Indiana

Indiana Department of Local Government Finance

DashboardFAQHelp

Logout



PPOP-IN

Authorized Agents

- Individuals that file on behalf of a business.

PPOP-IN Personal Property Online Portal - Indiana Indiana Department of Local Government Finance

[Dashboard](#) [FAQ](#) [Help](#) [Logout](#)

[Authorized/Pending Agents](#) [Revoked Agents](#) [Declined Agents](#)

Status —	Date Authorized —	Agent Name ▾ Agent Phone Agent Email	Company Name — Company Phone Company Address	Agent Last Accessed —	Revoke Agent
You have no Authorized Agents.					

Adding New Agent:

Agent Invite Code:

[Add Agent](#)

[Back](#)




PPOP-IN


Taxpayer/Authorized Agents

- A variety of support documents are available in PPOP-IN to assist taxpayers and authorized agents. Some of the documents prepared include user guides with step-by-step instructions, quick reference guides, videos, standard responses to frequently asked questions, and a single support contact.



PPOP-IN


 *Personal Property Online Portal - Indiana*

 *Indiana Department of Local Government Finance*

Dashboard

FAQ

Help

 Logout

FAQ

^ General

^ Accessing the Portal

How do I access PPOP-IN?

After obtaining an Access Indiana account and registering for PPOP-IN, you may use the [PPOP-IN](#) portal to file your business personal property taxes online.

How do I register for PPOP-IN?

Go to [PPOP-IN](#) and click the **Register** button. Follow the instructions on the page to obtain an Access Indiana account and to register for PPOP-IN. For more information, see the **Registering for PPOP-IN QRG..**

I am having trouble accessing/using PPOP-IN. How can I get help?

First, determine which browser you are using. The PPOP-IN system only supports Google Chrome and Microsoft Edge browsers at this time. If you are using one of these browsers and are still having issues, contact support@dlgf.in.gov.

^ Taxpayer

^ General Questions



PPOP-IN

Taxpayer/Authorized Agents

- Taxpayers and Authorized Agents that need assistance can contact their township or county assessor.
- Taxpayers may also submit questions to the Department's Support Team by email at Support@dlgf.in.gov.
- If you would like more information about PPOP-IN, please email Jenny Banks at Jbanks@dlgf.in.gov.



Sales Disclosure Form Revisions



Sales Disclosure Form Revisions

Background

- Beginning in 1993, the Department was tasked with prescribing the Sales Disclosure Form for local assessing officials to collect sales data that would assist with the study of fair market value and the true tax value of properties in Indiana.
- The sales data compiled under the Sales Disclosure Form was primarily used to measure the equity and uniformity of assessed values through the ratio study process.



Sales Disclosure Form Revisions

- In order to properly record a property conveyance document, the Sales Disclosure Form originally had to be filed with both the county auditor and the county recorder.
- While there have been eleven (11) versions of the Sales Disclosure Form since 1993, the form has not been updated since 2011.



Sales Disclosure Form Revisions

Why has the Sales Disclosure Form not been updated since 2011?

- Unlike other forms that are prescribed by the Department, Ind. Code § 6-1.1-31.5-2 requires the Department to adopt rules that provide for the file specifications for the information contained in the Sales Disclosure Form, and any modification of the form would require an update to the corresponding file specifications.



Sales Disclosure Form Revisions

- The Department formed a Sales Disclosure Form Revision Committee in mid-2018, including:
 - Allen County Assessor & First Deputy
 - Indiana Land Title Association
 - Indiana Association of Realtors
 - Nexus Group
 - Indiana State Bar Association
 - Indiana Business Research Center



Sales Disclosure Form Revisions

- The SDF Committee met several times to discuss potential changes and improvements to the Sales Disclosure Form, engage with additional stakeholders, and review feedback and questions from local assessing officials and stakeholders.



Sales Disclosure Form Revisions

- In addition to working with the SDF Committee to incorporate the necessary updates for the Sales Disclosure Form, the Department initiated the administrative rulemaking process to update the file specifications under 50 IAC 26.
 - Proposed Rule – Published [May 27, 2020](#)
 - [Public Hearing](#) – June 24, 2020
 - [Final Rule](#) – December 2, 2020



Sales Disclosure Form Revisions

- Additional information related to the Sales Disclosure Form File Specification Updates can also be found at:
 - [DLGF Rulemaking Docket](#)
 - [LSA Document No. 19-635 in Indiana Register](#)



Sales Disclosure Form Revisions

- Modifications are primarily related to grouping data fields together in a more logical way.
- Adds a few additional data points to include information that is specific to the various property types.
- Revised form has been designed to reduce the number of rejections.
- Incorporates revisions related to 2020 legislation.



Sales Disclosure Form Revisions



SALES DISCLOSURE FORM

State Form 46021 (R12 / 1-21)

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

SDF ID

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County Year Unique ID

PRIVACY NOTICE: The telephone numbers and Social Security numbers of the parties on this form are confidential according to IC 6-1.1-5.5-3. Do NOT place personally identifiable information (e.g. consulate numbers, passport numbers; government ID numbers, etc.) on this form as it may become publicly available.

NOTE: All questions must be answered to the best of the individual's ability. If the question does not apply, write "N/A" in the space provided. If the information requested is unknown, leave the space provided blank. Failure to provide a response for the italicized fields shall not result in the rejection of the underlying conveyance document by local officials.

INSTRUCTIONS: For additional information on how to complete this form, see the Sales Disclosure Form Instructions.

PART 1 – To be completed by BUYER/GRANTEE and SELLER/GRANTOR

A. PROPERTY TRANSFERRED – Must be conveyed on a single conveyance document (Additional contiguous properties can be listed on Page 5.)

1. Parcel Number or Tax Identification Number	Check all boxes applicable to parcel.	5. Complete Address of Property	6. Complete Tax Billing Address (if different from property address)
A.)	<div style="display: flex; flex-direction: column; gap: 5px;"><div><input type="checkbox"/> 2. Split</div><div><input type="checkbox"/> 3. Land</div><div><input type="checkbox"/> 4. Improvement</div></div>		
7. Legal Description of Parcel:			



Sales Disclosure Form Revision

- In order to give local assessing officials the ability to add additional or modified information related to a property transaction, the Department has developed two (2) Sales Disclosure Form Addenda:
 - (1) Addendum for Residential or Agricultural Property
 - (2) Addendum for Commercial or Industrial Property
- These Addenda will only be available for use by the local assessing official and will allow additional information to be tied to the transaction without requiring a modification of the original submission.



Sales Disclosure Form Revision

- The revised and newly created forms below were available for use starting January 1, 2021:
 - Sales Disclosure Form (State Form 46021)
 - Addendum Sales Disclosure Form – Agricultural or Residential Property (State Form 57017)
 - Addendum Sales Disclosure Form – Commercial or Industrial Property (State Form 57018)
- [The Department's webpage on the new sales disclosure form](#)



Sales Disclosure Form Revision

- For both State Form 57017 and State Form 57018, the form includes the same fields that are available on the original Sales Disclosure Form for the corresponding property type, and there is new section on each addendum for the local assessing official to add any additional information that is relevant for the transaction.
 - Part 1(F)(2)



Assessment Rules Update



Assessment Rules Update

- Starting in 2019, the Department reviewed all Assessment Administrative Rules. More than a year's worth of work culminated in the adoption of updated rules (LSA Document #19-635 and #19-636) on July 1, 2020.
- The majority of the changes were technical in nature; however, there were some substantive changes.



Assessment Rules Update

50 IAC 4.2

Personal Property Assessments

- Removes administrative adjudication process (50 IAC 4.2-1-6).
- Effective starting with January 1, 2021 assessment date.



Assessment Rules Update

50 IAC 15

Certification of Assessor-Appraisers, Professional Appraisers, & Tax Representatives

- Modifies the minimum number of continuing education hours:
 - For Level II and III Assessor-Appraisers, reduced from 45 hours every two years to 30 hours every two years.
 - For Level I, II, and III Assessor-Appraisers, must obtain at least 10 hours per year.



Assessment Rules Update

- Effective January 1, 2021.
- Change in hours will go into effect at the start of each individual's continuing education cycle.
- For students whose cycle ends on December 31, 2021, the requisite 30-hour cycle will begin on January 1, 2022.
- For students who needed 45-hours by December 31, 2020 but were given until December 31, 2021, they will still need to meet the 45-hour requirement.
- More info: [Continuing Education Clarification](#).



Legislative Update



Legislative Update

House Enrolled Act 1271

- Department Agency Bill
- Signed into law on April 8, 2021.
- Pending other legislative changes.



Legislative Update – HEA 1271

HEA 1271 Includes:

- Utility rules (50 IAC 5.1) may be updated to conform to statutory changes.
- Changes references to “railroad car company” in IC 6-1.1-8 to “railcar company.”
 - Standard industry term.
 - Already in amendments to 50 IAC 5.1.



Legislative Update – HEA 1271

- **HEA 1271 Includes:**
 - Clarifies use of Form 137Rs for when there is physical destruction of property.
 - Partial or total destruction.
 - Address numerous filings in 2020 that cited the pandemic as ground for reassessment.



Legislative Update

- **HEA 1271 Includes:**
 - Increases fees for Sales Disclosure Form to \$20.
 - Allows Department to impose fees for Level III Assessor-Appraiser examinations & certifications.
 - Exempts assessors, their employees, and employees and hearing officers of the PTABOA, if they are seeking a Level III certification for the first time.



RFI on Continuing Ed & Level III Training



RFI on Continuing Ed & Level III Training

- The Department contracts with Brilljent and Indiana Chapter of IAAO to provide Assessor-Appraiser continuing education & Level III training, respectively. They expire at the end of 2021.
- The Department has issued a Request for Information on the potential of consolidating Level III and continuing ed training, as well as tracking required CE hours for all Indiana certified Assessor-Appraisers.



RFI on Continuing Ed & Level III Training

- RFI #21-66979
- Responses received April 9, 2021.
- Request for proposal planned to be issued in May.
- New contract would begin 2022.



Residential TIF Districts & Assessors



Residential TIF Districts

- Ind. Code §§ 36-7-14-53 through 56
- P.L. 235-2019, Sec. 2
- Allows municipalities and counties to create tax increment financing (“TIF”) districts focusing on developing single-family housing.



Residential TIF Districts

- Eligible if the average of new single-family homes built over the previous 3 years is less than 1% of the total single-family homes as of the most recent assessment date.
 - New housing permits
 - Pre-existing parcel data, class codes 510 through 515
- The Department has to certify that the <1% requirement is met.
 - 12 certifications since July 2019.



Residential TIF Districts

- Some jurisdictions may not require or issue building permits. This may make it difficult to find out the number of new housing starts.
- Assessor's offices may be asked to help identify new housing and total residential parcels.
- Just be aware of this issue.



Questions?

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