



Department of Local Government Finance

Real & Personal Property Data Submission and Compliance Review Process

Data Analysis Division

July 2021



Agenda

- This training session will help you with better understanding the following:
 - The different datasets county assessors are required to submit to the Department on an annual basis by no later than the end of August; and
 - What sort of items or checks the Department currently looks at as part of its compliance review process on these datasets.



Data Submission Deadlines

Due Date	Task
August 31	Deadline for submission of assessors' real property assessment data (PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDETL, APPEAL) for the following pay year (e.g., data files submitted in 2021 will be for the 2022 pay year).
August 31	Deadline for submission of assessors' oil & gas assessment data for those counties where applicable (OILGAS, OILGASALL) for the following pay year (e.g., data files submitted in 2021 will be for the 2022 pay year).
August 31	Deadline for submission of assessors' personal property assessment data (PERSPROP, POOLDATA, APPEALPP) for the following pay year (e.g., data files submitted in 2021 will be for the 2022 pay year).



Real Property Assessment Data

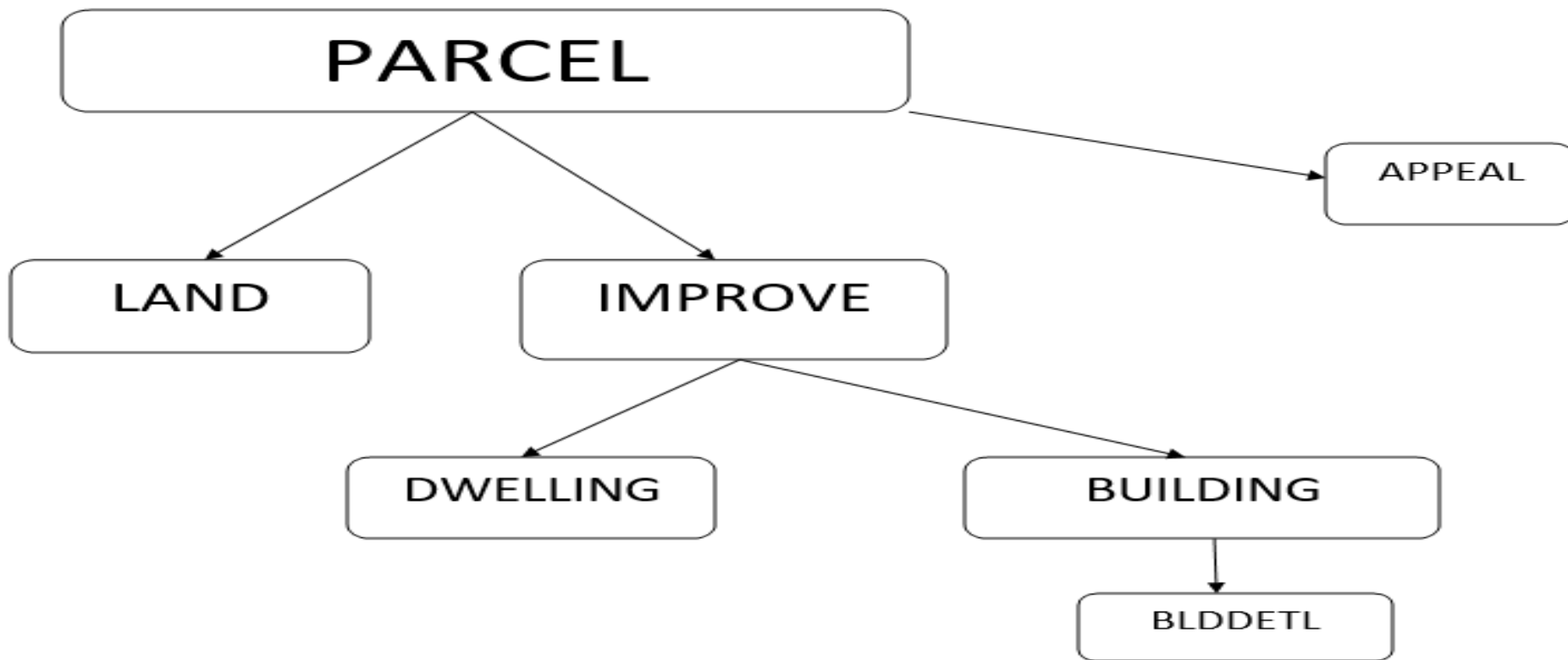


Real Property Assessment Data Submission Process

- Right after the county assessor's office and county auditor's office have completed a successful roll and balance of their real property gross AVs, the county assessor should submit their real property data files (PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDETL, and APPEAL) to the State.
- The files are to be sent to the Department's Data Inbox at data@dlgf.in.gov.



Real Property Assessment Data Hierarchy





Real Property Assessment Data: PARCEL File

- A complete inventory of all parcels in the county.
- Contains data points such as property address, property owner information, and both prior year and current year assessed value information for each parcel.
- Sits atop the real property assessment data hierarchy; all the other real property data files must contain at least one instance of a parcel number that matches back to a parcel number in the PARCEL file.



Real Property Assessment Data: LAND File

- A complete inventory of all land records related to the parcels in the county.
- Any given parcel can have multiple land records depending on how the land is divided by type/use.
- Contains data points such as land type/use, base rate, size (acreage or sq. ft.), influence factors, and AV.
- Any instance of a parcel number in the LAND file must have a corresponding match in the PARCEL file.



Real Property Assessment Data: IMPROVE File

- A complete inventory of all real property improvements related to the parcels in the county.
- Any given parcel can have no, one, or multiple improvement records.
- Contains data points such as type of improvement, grade, condition, size, year built, and AV.
- Any instance of a parcel number in the IMPROVE file must have a corresponding match in the PARCEL file.



Real Property Assessment Data: DWELLING File

- A complete inventory of all residential dwelling improvement records related to the parcels in the county.
- Any given parcel can have no, one, or multiple dwelling records.
- Contains data points such as story height, number of finished rooms, size, and value adjustments for things like A/C and garages.
- Any instance of a parcel number in the DWELLING file must have a corresponding match in both the PARCEL file and IMPROVE file.



Real Property Assessment Data: BUILDING File

- A complete inventory of all commercial/industrial building records related to the parcels in the county.
- Any given parcel can have no, one, or multiple building records.
- Contains data points such as predominant use, no. of floors, size, and total base value.
- Any instance of a parcel number in the BUILDING file must have a corresponding match in both the PARCEL file and IMPROVE file.



Real Property Assessment Data: BLDDETL File

- A complete inventory of all commercial/industrial building detail records related to the parcels in the county.
- Any given parcel can have no, one, or multiple building detail records.
- Essentially takes the information in the BUILDING file and breaks down the data further by individual floor for a given building.
- Any instance of a parcel number in the BLDDETL file must have a corresponding match in the PARCEL file, IMPROVE file, and BUILDING file.



Real Property Assessment Data: APPEAL File

- A complete inventory of all active appeal records related to the parcels in the county.
- Any given parcel can have no, one, or multiple appeal records.
- Contains data points such as petitioner's contact information, grounds for appeal, original value, and revised value.
- Any instance of a parcel number in the APPEAL file must have a corresponding match in the PARCEL file.



Real Property Data Compliance



Real Property Compliance Review Process

- The compliance review process takes place in two phases:
 - A primary review of the dataset itself conducted in the fall shortly after the county has submitted its data.
 - A secondary review of the dataset comparing records to the auditor's property tax data conducted in the spring after the property tax data has been submitted.
- For the Pay 2021 review cycle, the Department used a 5% tolerance as its threshold for determining if a county's real property data submission was pending/compliant or non compliant. ***For the Pay 2022 review cycle, the tolerance level will be 3%.***



Real Property Compliance Review Process

- When the Department completes its review of a county's real property data, it emails the county two documents with its findings:
- The Real Property Issues Workbook provides an itemized breakdown of the records that contained probable/possible errors based on our compliance checks.
- The Real Property Compliance Report provides a summary statistical analysis of the submitted data and an official compliance status.



Real Property Compliance Review Process

- The Real Property Issues workbook contains multiple tabs, which provide a list of real property records that generated errors – either certain or possible - when the data was run through the various compliance checks.
- The Real Property Issues workbook sent after the review in the spring will likely contain more tabs than the workbook sent in the fall since the spring review includes the comparison between the real property and abstract data.



Real Property Compliance Review Process

- The compliance review process of real property data includes the following checks:
 - AV Allocation (comparing the property class code assigned to a parcel to its AV allocations.)*
 - Parcel Number Format.
 - Duplicate Parcel Numbers.
 - State Assigned District Check.
 - Valid Property Class Codes.
 - PARCEL File Property Tax Cap Additions.



Real Property Compliance Review Process

- Negative and Non-Numeric Assessed Values.
- LAND File and PARCEL File Matching Records.
- IMPROVE File and PARCEL File Matching Records.
- Improvement AV Adjustment and Land AV Adjustment checks.
- Blank Property Address and Owner's Name.
- Government-Owned Parcels. (PCC 600-669)
- Non-Government Owned Exempt Parcels. (PCC 670-699)



Real Property Compliance Review Process

- Classified Land AV Check. (LAND file vs PARCEL file)
- Legally Deeded Acreage Check. (LAND file vs PARCEL file)
- PARCEL File versus TAXDATA File. (Spring Review Only)
 - Missing records in either dataset.
 - Discrepancies in gross AVs.



Real Property Compliance Review Process

- In terms of an official status issued at the end of the real property compliance review process, there are three different possible outcomes: Non Compliant, Pending, or Compliant.
- If a county's real property data is deemed "non compliant," the county must review the errors, make any necessary corrections, and resubmit its data for another round of reviews.



Real Property Compliance Review Process

- If a county's real property data is deemed "pending," which is a status only applicable to the fall review, no further action is required by the county assessor in terms of correcting and resubmitting the data files.
- However, the county assessor's staff should still review the items included in the Issues workbook and determine what corrections may be needed to the applicable records so that the same issues will not be repeated in the data submission cycle the following year and risk being deemed non compliant.



Real Property Compliance Review Process

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- However, the county assessor's staff should still review the items included in the Issues workbook and determine what corrections may be needed to the applicable records so that the same issues will not be repeated in the data submission cycle the following year and risk being deemed non compliant.



Real Property Compliance Review Process

- For the Pay 2022 review cycle, the Department will be using a 3% tolerance when reviewing the real property data. In other words, if the total AV from the list of records for a particular check exceeds 3% of the county's total real property gross AV, the data set will be deemed non compliant.
- Starting with the Pay 2022 review cycle, the following new compliance checks will be incorporated into the review process:
 - LAND File – Invalid Land Type Codes.
 - LAND File - Property Tax Cap Additions.



Real Property Compliance Review Process

- LAND File – Land Records with an AV but contain no size dimensions (i.e., effective frontage, effective depth, acreage, or square foot).
- IMPROVE File - Property Tax Cap Additions.
- IMPROVE File – Missing Condition Code.
- IMPROVE File – Missing Grade.



Real Property Compliance Review Process

- If a county's Pay 2022 data submission should exceed the 3% tolerance for any of these new checks, the Department will treat the applicable records as a warning item instead of deeming the data as non compliant.
- However, the county assessor's staff should still review the items included in the Issues workbook and determine what corrections may be needed to the applicable records so that the same issues will not be repeated in the data submission cycle the following year and risk being deemed non compliant.



Real Property Compliance Review Process

- In addition to these new checks, the Department will treat the applicable records from the Invalid Improvement Type Code check for the Pay 2022 cycle as a warning item instead of deeming the data as non compliant.
- The Data Analysis Division is currently working with the CAMA software vendors and the Department's Assessment Division to make updates to the various Improvement Type Code lists and plans to release updated lists so that the counties can use the information for their Pay 2023 data submission next year.



Personal Property Assessment Data



Personal Property Assessment Data Submission Process

- Right after the county assessor's office and county auditor's office have completed a successful and roll balance of its personal property gross AVs, the county assessor should submit their personal property data files (PERSPROP, POOLDATA, and APPEALPP) to the State.
- The files are to be sent to the Department's Data Inbox at data@dlgf.in.gov.



Personal Property Assessment Data Hierarchy





Personal Property Assessment Data: PERSPROP File

- A complete inventory of all personal property returns filed in the county, including those records that are BPPE eligible.
- Contains data points such as property address, taxpayer information, current year assessed value information, and the principal business activity code for each personal property record.
- Sits atop the personal property assessment data hierarchy; the other personal property data files must contain at least one instance of a personal property number that matches back to a property number in the PERSPROP file.



Personal Property Assessment Data: POOLDATA File

- A complete inventory of all pooling schedule data related to the personal property returns filed in the county.
- Any given personal property record can have multiple pooling schedule records (i.e., Pool 1 through Pool 4) depending on how the personal property return was completed.
- Contains data points such as pool number, acquisition start and end date, total cost, adjusted cost, and true tax value.
- Any instance of a property number in the POOLDATA file must have a corresponding match in the PERSPROP file but not all PERSPROP records will have a value in the POOLDATA file.



Personal Property Assessment Data: APPEALPP File

- A complete inventory of all active appeal records related to the personal property records in the county.
- Any given personal property record can have no, one, or multiple appeal records.
- Contains data points such as petitioner's contact information, grounds for appeal, original value, and revised value.
- Any instance of a property number in the APPEALPP file must have a corresponding match in the PERSPROP file.



Personal Property Data Compliance



Personal Property Compliance Review Process

- The compliance review process takes place in two phases:
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- The Personal Property Issues Workbook provides an itemized breakdown of the records that contained probable/possible errors based on our compliance checks.
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- The Personal Property Issues workbook sent after the review in the spring will likely contain more tabs than the workbook sent in the fall since the spring review includes the comparison between the personal property and abstract data.



Personal Property Compliance Review Process

- The compliance review process of personal property data includes the following checks:
 - Property Record Number Format.
 - POOLDATA File Format.
 - Valid NAICS Codes.
 - Valid Taxpayer Types.
 - PERSPROP and POOLDATA Matching Records.
 - Gross AV (PERSPROP) greater than Total Cost. (POOLDATA)



Personal Property Compliance Review Process

- PERSPROP File versus TAXDATA File (Spring Review Only)
 - Missing records in either dataset.
 - Discrepancies in gross AVs.



Personal Property Compliance Review Process

- In terms of an official status issued at the end of the personal property compliance review process, there are three different possible outcomes: Non Compliant, Pending, Compliant.
- If a county's personal property data is deemed "non compliant," the county must review the errors, make any necessary corrections, and resubmit its data for another round of reviews.



Personal Property Compliance Review Process

- If a county's personal property data is deemed "pending," which is a status only applicable to the fall review, no further action is required by the county assessor in terms of correcting and resubmitting the data files.
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Personal Property Compliance Review Process

- For the Pay 2022 review cycle, the Department will be using a 3% tolerance when reviewing the personal property data. In other words, if the total AV from the list of records for a particular check exceeds 3% of the county's total personal property gross AV, the data set will be deemed non compliant.
- Starting with the Pay 2022 review cycle, the following new compliance checks will be incorporated into the review process:
 - PERSPROP File – Missing Taxpayer Address Info.
 - PERSPROP File – Missing Form Type.



Personal Property Compliance Review Process

- PERSPROP File – Missing Return Type Code.
- PERSPROP File – Missing Filing Date.
- PERSPROP File – Missing Personal Property Taxpayer Unique ID.
- PERSPROP File – Email Tax Bill Requested But No Email Address Provided.
- PERSPROP File – BPPE Qualified with an AV greater than \$0



Personal Property Compliance Review Process

- If a county's Pay 2022 data submission should exceed the 3% tolerance for any of these new checks, the Department will treat the applicable records as a warning item instead of deeming the data as non compliant.
- However, the county assessor's staff should still review the items included in the Issues workbook and determine what corrections may be needed to the applicable records so that the same issues will not be repeated in the data submission cycle the following year and risk being deemed non compliant.



Oil & Gas Assessment Data

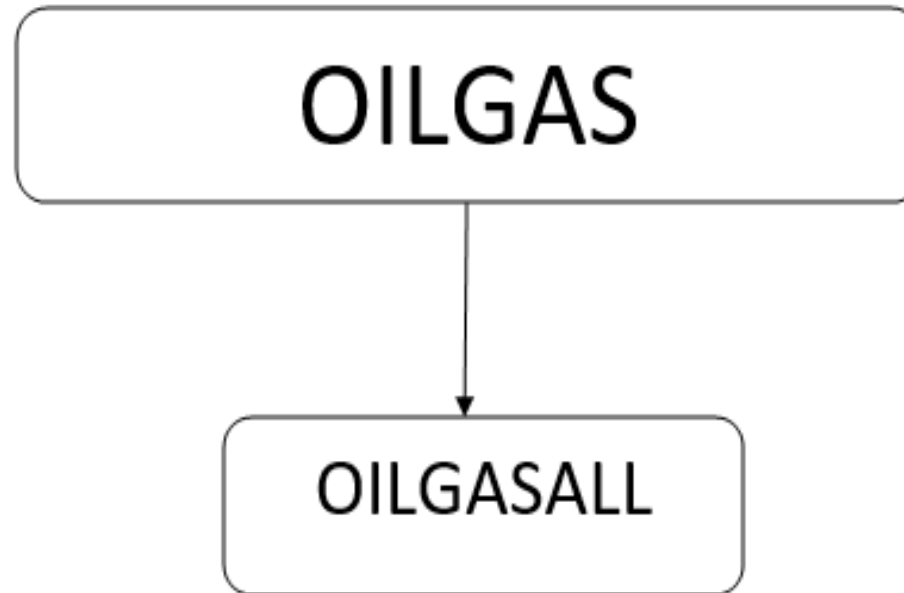


Oil & Gas Assessment Data Submission Process

- Right after the county assessor's office and county auditor's office have completed a successful roll and balance of its oil & gas gross AVs, the county assessor should submit their oil & gas assessment data files (OILGAS and OILGASALL) to the State.
- The files are to be sent to the Department's Data Inbox at data@dlgf.in.gov.



Oil & Gas Assessment Data Hierarchy





Oil & Gas Assessment Data: OILGAS File

- A complete inventory of all oil & gas leases in the county.
- Contains data points such as well type (oil or gas?), acreage, average daily production, total assessed value, and appurtenance value for well.
- Sits atop the oil & gas assessment data hierarchy; the OILGASALL data file must contain at least one instance of an Oil and Gas Number that matches back to an Oil and Gas Number in the OILGAS file.



Oil & Gas Assessment Data: OILGASALL File

- A complete inventory of all individual interest owners associated with the oil & gas leases filed in the county.
- Contains data points such as interest type (working or royalty), interest factor, calculated assessment, and contact information for the individual interest owners.
- Any instance of an Oil and Gas Number in the OILGASALL file must have a corresponding match in the OILGAS file.



Questions?



Thank you!

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