



Department of Local Government Finance

Gateway Submissions & Sales Disclosures

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Agenda

- Submitting Sales Disclosure Data
- Compliance Review Process of Sales Disclosure Data
- Sales Disclosure Form Basics
- Previous Version vs. 2021 (Current) Version
 - (NEW) SDF Instructions Document
 - Outline of Differences
- 2021 Legislation
- SDF Frequently Asked Questions



Submitting Sales Disclosure 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 preceding year.
- In other words, county assessors must submit all sales disclosure records that occurred in 2021 by no later than February 1, 2022.
- Per 50 IAC 26-20-4(k) requires that sales data be uploaded on a weekly basis to the Gateway Sales Application site, but we are currently in the process of updating the rule to change the frequency from weekly to monthly.



Steps to Take Before Sales 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 Sales 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 Sales 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 disclosure 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 and Question No. 7 under the Auditor's section – "Is state sales disclosure fee collected?" may potentially result in the county falling outside the tolerance of the Department's revenue compliance check.




SDF Data Submission Process

- Once the county assessor's office has completed its review of its sales disclosure records and has completed the reconciliation process of the sales disclosure fee revenue with the county auditor's office, the county assessor's office should be ready to submit its sales data to the State.
- Prior to 2021, depending on what certified sales disclosure software system the county used, the sales data submission process varied slightly (using Assessor Edit vs. uploading data files).
- For 2021 sales forward, all counties will be using the Gateway Sales application site to upload their sales data.







Gateway SDF (Used for sales prior to 2021)

INDIANA Gateway Sales Disclosure Form



Welcome to the Sales Disclosure Application

 <h3>New Users</h3> <p>Get started by creating a Gateway SDF account.</p>	 <h3>Returning Users</h3> <p>Already have an account? Login.</p>	 <h3>Assessor Tools</h3> <p>Access the Assessor Edit Tools.</p>
 <h3>Gateway SDF User Guide</h3> <p>Learn how to get started and navigate through Gateway SDF.</p>	 <h3>FAQ</h3> <p>Frequently asked questions regarding the sales disclosure form.</p>	 <h3>Search Database</h3> <p>Search the state's sales disclosure database.</p>
 <h3>Find How to File</h3> <p>Counties in Indiana choose the method of filing County: <input type="text" value="--Select One--"/></p>	 <h3>Gateway SDF Video Tutorial</h3> <p>Learn how to enter a sales disclosure form in Gateway SDF.</p>	 <h3>Find PDF</h3> <p>Search by SDF ID to view a PDF copy of a sale disclosure form.</p>



Gateway SDF – Assessor Edit

- Starting with all sales disclosure records that occur in 2021, Gateway SDF is *no* longer an option for counties to use as their primary sales disclosure software system for doing data entry, review, and validation.
- Any county that was using Gateway SDF as their primary sale disclosure software system through the end of 2020 will need to choose from and start using one of the following certified sales disclosure software systems to manage their 2021 sales:
 - AS2 ScanMan
 - G.U.T.S. PVDNet
 - XSoft INcama



Gateway SDF – Returning Users

- Historically, most counties have used Gateway SDF to simply upload their sales data files under the “Returning Users” section.
- Following the completion of the Department’s 2020 sales data compliance review process, this site will no longer be used to upload sales disclosure data.
- Instead, all counties will be using the new Gateway Sales application site to upload sales disclosure data.



Gateway Sales Application (Used for 2021 sales onward)

INDIANA Gateway

for government units



Department of Local Government Finance - Sales Application

If you want to access Sales data prior to 1/1/2021, please [click here](#).

Authorized Personnel Login

User Name:

Password:

Log In



Gateway Sales Application

- The new Sales site has the same URL that you used for the Gateway SDF site: <https://gatewaysdf.ifionline.org>
- The username and password that you use to log into Gateway to submit your PTABOA annual report is the same information you will use for the new site.
- New account and password reset requests should be sent to the Department's Support address at support@dlgf.in.gov.



Gateway Sales Application – Home Page

INDIANA
Gateway
for government units

Department of Local Government Finance - Sales Application

[Home](#) [Logout](#)

If you want to access Sales data prior to 1/1/2021, please [click here.](#)

Select Sales Year: 2021

Select County from below List

Show 10 entries Search:

County Id	County Name	User Role
01	Adams	Submitter



Gateway Sales Application – Home Page

- The homepage on the new Sales site is more streamlined compared to the Gateway SDF site.
- You will select the applicable Sales Year for which you need to upload your data files.
- Then, you will click on your county name to continue to the File Upload screen.



Gateway Sales Application – File Upload

INDIANA Gateway for government units



Department of Local Government Finance - Sales ApplicationHome Logout

If you want to access Sales data prior to 1/1/2021, please [click here](#).

[Home](#) > FileAllen County - 2021 Sales Year

Please upload only zip files here

Choose File

No file chosen

Upload

Affirmation

Show 10 entries

Submission Id	FileName	Upload Status	Timestamp	Uploaded By	Download	Action
No data available in table						

Showing 0 to 0 of 0 entries

PreviousNext



Gateway Sales Application – File Upload

- The File Upload page on the new Sales site only accepts data files that are zipped.
- The zip file must include all five sales disclosure data files – even if there might not be any records in the two addendum files: SALEDISC, SALECONTAC, SALEPARCEL, SDISCADDCI, and SDISCADDAR
- The processing capacity on the new Sales site is significantly improved compared to Gateway SDF, allowing for quicker uploads and the ability to process larger size datasets.



Gateway Sales Application – Successful File Upload

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Department of Local Government Finance - Sales Application

[Home](#) [Logout](#)

If you want to access Sales data prior to 1/1/2021, please [click here](#).

[Home](#) > [File](#)Allen County - 2021 Sales Year

Please upload only zip files here

Choose File

No file chosen

Upload

Affirmation

Show

10

 entries

Submission Id	FileName	Upload Status	Timestamp	Uploaded By	Download	Action
39	Sales Files Version 1.zip	<div>Valid</div>	03/02/2021 11:41:33 AM	jjohnson@dlgf.in.gov	Sales Files Version 1.zip	Details

Showing 1 to 1 of 1 entries

Previous

1

Next



Gateway Sales Application – Successful File Upload

- To determine if your file upload processed successfully, look for a green “Valid” status under the Upload Status column.
- Additionally, you will be able to export the dataset that was successfully processed by clicking on the file name link under the Download column.



Gateway Sales Application – Unsuccessful Upload

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Department of Local Government Finance - Sales Application

[Home](#) [Logout](#)

If you want to access Sales data prior to 1/1/2021, please [click here](#).

[Home](#) > [File](#)

Floyd County - 2021 Sales Year

Please upload only zip files here

Choose File

No file chosen

Upload

Affirmation

Show

10

 entries

Submission Id	FileName	Upload Status	Timestamp	Uploaded By	Download	Action
49	Sales Files with Errors.zip	<div>Invalid</div>	03/03/2021 4:18:15 PM	jjohnson@dlgf.in.gov	N/A	Details

Showing 1 to 1 of 1 entries

Previous

1

Next




Gateway Sales Application – Unsuccessful Upload

- If your file upload did not process successfully, you will notice a red “Invalid” status under the Upload Status column.
- Additionally, you will not be able to export the dataset that the database attempted to process; rather, there will be a “N/A” listed under the Download column.
- Click on the “Details” link under the Action column for further information on which files generated errors upon processing.



Gateway Sales Application – File Details






Gateway INDIANA for government units



Department of Local Government Finance - Sales ApplicationHome Logout

If you want to access Sales data prior to 1/1/2021, please [click here](#).

[Home](#) > [File](#) > Detail

Id	FileName	Status	Download	Action
415	SDISCADDCL.txt	 Failed	N/A	View Error
414	SDISCADDAR.txt	 Failed	N/A	View Error
413	SALEPARCEL.txt	 Failed	N/A	View Error
412	SALEDISC.txt	 Failed	N/A	View Error
411	SALECONTAC.txt	 Failed	N/A	View Error



Gateway Sales Application – File Details

- Each file that generated errors upon processing will be listed with a red “Failed” status under the Status column.
- Please note that in order for the entire dataset to process successfully, all five files must have a green “Valid” status. Even if only one of the five files contain errors, that one file will prevent the entire dataset from being processed.
- Click on the View Error link under the Action column to see the list of errors generated for each file.



Gateway Sales Application – View Errors

INDIANA Gateway for government units



Department of Local Government Finance - Sales Application

[Home](#) [Logout](#)

If you want to access Sales data prior to 1/1/2021, please [click here](#).

[Home](#) > [File](#) > [Detail](#) > Error

Error Description
C??-2021-0009890 Invalid SDF ID
C??-2021-0009891 Invalid SDF ID
C??-2021-0009892 Invalid SDF ID
C??-2021-0009893 Invalid SDF ID
C??-2021-0009895 Invalid SDF ID

[Previous](#) [1](#) [Next](#)



Gateway Sales Application – View Errors

- Each SDF record that generated an error will be listed on the View Error screen, along with the description of the error.
- It's possible that certain SDF IDs may be listed more than once if those records contained multiple errors.
- Please note that you may need to click on the “Next” button at the bottom right-hand corner to see the complete list of errors for the entire file.
- Please capture a screenshot of the errors shown for each file and share this info with your sales disclosure software vendor.



Gateway Sales Application - Affirmation

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Department of Local Government Finance - Sales Application

[Home](#) [Logout](#)

If you want to access Sales data prior to 1/1/2021, please [click here](#).

[Home](#) > [File](#) > Affirmation

Allen County - 2021 Sales Year

Affirmation

Month	Modified By	Timestamp	Affirmation	Action
January			<input type="checkbox"/>	Edit
February			<input type="checkbox"/>	Edit
March			<input type="checkbox"/>	Edit
April			<input type="checkbox"/>	Edit
May			<input type="checkbox"/>	Edit
June			<input type="checkbox"/>	Edit



Gateway Sales Application - Affirmation

- Upon reviewing and verifying that all sales for a particular month have been submitted, you will affirm that you have uploaded the complete dataset for that month.
- To affirm a particular month's sales, click on the Edit button under the Action column.
- Then, check the box under the Affirmation column for that month.
- Finally, click on the Save button under the Action column.
- This new Affirmation feature takes the place of having to email the DLGF Data Inbox to verify that you have submitted all your sales for a particular conveyance date range.



Sales Data Compliance Review Process



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 Compliance 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 has traditionally contained 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

- 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.



BOLO: Be On the Lookout

- With the revised sales disclosure form and the corresponding data files that went into effect on January 1, 2021, the Data team anticipates making updates to the Sales Disclosure Compliance Report and Sales Issues Workbook that will be used as part of the 2021 sales data review.
- We anticipate discussing the updates to these templates during our webinar on the sale disclosure data submission coming up in November 2021.
- The Department plans to communicate on a regular basis the reminder to counties to submit their sales data to the Gateway Sales Application site on a monthly basis.



Sales Disclosure Form Basics



Sales Disclosure Form Basics

- The Sales Disclosure Form must be completed for any transfer of a real property interest for valuable consideration that is transferred under a “conveyance document”.



Sales Disclosure Form Basics

IC 6-1.1-5.5-2

“CONVEYANCE DOCUMENT” DEFINED

Sec. 2. (a) As used in this chapter, “conveyance document” means any of the following:

(1) Any of the following that purports to transfer a real property transfer for valuable consideration:

(A) A document.

(B) A deed.

(C) A contract of sale.

(D) An agreement.

(E) A judgment.

(F) A lease that includes the fee simple estate and is for a period in excess of ninety (90) years.

(G) A quitclaim deed serving as a source of title.

(H) Another document presented for recording.



Sales Disclosure Form Basics

IC 6-1.1-5.5-2 (Continued)

“Conveyance document” defined

(2) Documents for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, condemnation, or probate.

(3) Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety.

(b) The term does not include the following:

(1) Security interest documents such as mortgage and trust deeds.

(2) Leases that are for a term of less than ninety (90) years.

(3) Agreements and other documents for mergers, consolidations, etc.

(4) Quitclaim deeds not serving as a source of title.

(5) Public utility or governmental easements or rights-of-way.



Sales Disclosure Form Basics

- Who must complete the Sales Disclosure Form?
 - The transferor and the transferee.
 - All parties may sign one (1) form, or if all parties do not agree on the information to be included on the completed form, each party may sign and file a separate form.
 - For transactions involving more than two (2) parties, one (1) transferor and one (1) transferee signing the form is sufficient.



Pre-2021 Version vs. Current Version



Revised Sales Disclosure Form – Effective Date

- The revised and newly created forms that have been available for use since 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)



Summary of SDF Revisions

- Modifications were primarily related to grouping data fields together in a more logical way.
- Added a few additional data points to include information that is specific to the various property types.
- The revised form was designed to reduce the number of rejections – not increase the number of rejections.
- Incorporates revisions related to 2020 Legislation.



2020 Legislative Changes

- During the 2020 Legislative Session, SEC. 9 of HEA 1113 removed specific data points related to seller provided financing.

(14) The terms of seller provided financing, such as interest rate, points, type of loan, amount of loan, and amortization period, and whether the borrower is personally liable for repayment of the loan.

- These fields have also been removed from the Sales Disclosure Form.



Sales Disclosure Form - Instructions

- In addition to updating the Sales Disclosure Form, the Department has also updated the Sales Disclosure Form Instructions that are included along with the form.
- These instructions are currently available at:
 - <https://www.in.gov/dlgf/files/pdf/201216%20-%20Wood%20Memo%20-%20Sales%20Disclosure%20Form%20Instructions.pdf>



Sales Disclosure Form - Instructions

A. PROPERTY TRANSFERRED

A single sales disclosure form may include multiple properties as long as they are entirely in a single taxing district. (IC 6-1.1-5.5-3(h)) All parcels, and property on a *single* conveyance document. Parcels and property on *separate* conveyance documents require separate sales disclosure forms. If the transaction consists of more than one (1) parcel, include one (1) form for each parcel included on Sales Disclosure Part 1(A) – State Form 55632.

1. Parcel Number or Tax Identification Number:

1. Parcel Number or Tax Identification Number
B.)

State and/or local required parcel number (do not use decimals on the sales form) to identify the parcel of land to identify the taxing jurisdiction. List all parcels needed. Should the sales document be an assignment of the State map, list the parent parcel number or the parcel number as provided by the county parcel map.

- Breaks down form section by section.
- Provides additional information related to each form field.



Sales Disclosure Form - Instructions

- Also includes:
 - Definitions
 - Deductions Claimed on SDF
 - Information on Signature Requirements
 - Link to Property Tax Benefits Form
 - Information for Part 2 – County Assessors
 - Information for Part 3 – County Auditors



Outline of Differences



Part 1A – Property Information

PRE-2021 VERSION

- Revisions?
- Font/Spacing
- Property Number vs.
- Parcel Number
- Space for Single Parcel

PART 1 – To be completed by BUYER/GRANTEE and SELLER/GRANTOR			
A. PROPERTY TRANSFERRED – MUST BE CONVEYED ON A SINGLE CONVEYANCE DOCUMENT			
1. Property Number	Check box if applicable to parcel	5. Complete Address of Property	6. Complete Tax Billing Address (if different from property address)
A.)	<input type="checkbox"/> 2. Split <input type="checkbox"/> 3. Land <input type="checkbox"/> 4. Improvement		

CURRENT VERSION

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.)	<input type="checkbox"/> 2. Split <input type="checkbox"/> 3. Land <input type="checkbox"/> 4. Improvement		



Part 1B - Conditions

B. CONDITIONS – IDENTIFY ALL THAT APPLY		
If condition 1 applies, filer is subject to disclosure and a disclosure filing fee.		
YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	1. A transfer of real property interest for valuable consideration.
<input type="checkbox"/>	<input type="checkbox"/>	2. Buyer is an adjacent property owner.
<input type="checkbox"/>	<input type="checkbox"/>	3. Vacant land.
<input type="checkbox"/>	<input type="checkbox"/>	4. Exchange for other real property ("Trade").
<input type="checkbox"/>	<input type="checkbox"/>	5. Seller paid points. <i>(Provide the value Table C Item 12.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	6. Change planned in the primary use of the property? <i>(Describe in special circumstances in Table C Item 3.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	7. Existence of family or business relationship between buyer and seller. <i>(Complete Table C Item 4.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	8. Land contract. Contract term (YY): _____ and contract date (MM/DD/YYYY): _____
<input type="checkbox"/>	<input type="checkbox"/>	9. Personal property included in transfer. <i>(Provide the value Table C Item 5.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	10. Physical changes to property between March 1 and date of sale. <i>(Describe in special circumstances in Table C Item 3.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	11. Partial interest. <i>(Describe in special circumstances in Table C Item 3.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	12. Easements or right-of-way grants.

PRE-2021 VERSION

If conditions 13-15 apply, filers are subject to disclosure, but no disclosure filing fee.		
YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	13. Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgment, condemnation, or probate.
<input type="checkbox"/>	<input type="checkbox"/>	14. Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety.
<input type="checkbox"/>	<input type="checkbox"/>	15. Transfer to a charity, not-for-profit organization, or government.



Part 1B - Conditions

CURRENT VERSION

REVISIONS?

- Font/Spacing
- Additional Instructions
- Parcel Number of Traded Property

B. CONDITIONS – Check only those that apply.		
<i>If condition 1 applies, filer is subject to disclosure and a disclosure filing fee.</i>		
YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	1. A transfer of real property interest for valuable consideration.
<input type="checkbox"/>	<input type="checkbox"/>	2. Buyer is an adjacent property owner.
<input type="checkbox"/>	<input type="checkbox"/>	3. Vacant land (No structures on land)
<input type="checkbox"/>	<input type="checkbox"/>	4. Exchange for other real property ("Trade") Parcel number of traded property: _____
<input type="checkbox"/>	<input type="checkbox"/>	5. Land contract. Contract term (YYYY-YYYY): _____ Contract date (MM/DD/YYYY): _____
<input type="checkbox"/>	<input type="checkbox"/>	6. Partial interest Describe: _____ _____ _____
<input type="checkbox"/>	<input type="checkbox"/>	7. Easements or right-of-way grants. (Please note that: (i) public utility/governmental easements; or (ii) rights-of-way that do not transfer fee simple; do not require a sales disclosure form. See the instructions for more information.)
<i>If conditions 8-10 apply, filers are subject to disclosure, but not to the disclosure filing fee.</i>		
<input type="checkbox"/>	<input type="checkbox"/>	8. Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgment, condemnation, eminent domain, or probate.
<input type="checkbox"/>	<input type="checkbox"/>	9. Documents involving the partition of land between tenants in common, joint tenants, or tenants by entirety.
<input type="checkbox"/>	<input type="checkbox"/>	10. Transfer to a charity, not-for-profit organization, or governmental entity or agency.



Part 1C – Transaction Details

C. SALES DATA – DISCLOSE VALUE OF ITEMS LISTED IN TABLE B, ITEMS 1-15

1. Conveyance date (MM/DD/YYYY): _____

2. Total number of parcels: _____

3. Describe any unusual or special circumstances related to this sale, including the specification of any less-than-complete ownership interest and terms of seller financing.

YES NO CONDITION

☐ ☐ 4. Family or business relationship existing between buyer and seller?
Amount of discount: \$ _____

Disclose actual value in money, property, a service, an agreement, or other consideration.

PRE-2021 VERSION

5. Estimated value of personal property:	\$ _____
6. Sales price:	\$ _____
YES NO CONDITION	
<input type="checkbox"/> <input type="checkbox"/> 7. Is the seller financing sale? If yes, answer questions (8-13).	
<input type="checkbox"/> <input type="checkbox"/> 8. Is buyer/borrower personally liable for loan?	
<input type="checkbox"/> <input type="checkbox"/> 9. Is this a mortgage loan?	
10. Amount of loan:	\$ _____
11. Interest rate:	_____ %
12. Amount in points:	\$ _____
13. Amortization period:	_____



CURRENT VERSION

- Special Circumstances of Transaction – Specific Examples
- Way to Link Connected SDFs



Specific Property-Type Sections - NEW

10. Select the type(s) of property below and fill out corresponding page(s). Check all that apply.	
<input type="checkbox"/> Residential (Complete Page 2, Sec. D-E)	<input type="checkbox"/> Agricultural (Complete Page 2, Sec. D-E)
<input type="checkbox"/> Commercial (Complete Page 2, Sec. F-G)	<input type="checkbox"/> Industrial (Complete Page 2, Sec. F-G)

- While the revised Sales Disclosure Form contains a few additional fields, the form is also broken down into property-type sections to aid both assessing officials and form preparers.



Part 1D – Residential/Agricultural Sales Data

RESIDENTIAL OR AGRICULTURAL PROPERTY

D. SALES DATA – Complete only those that apply.

☐ Information contained in question 3 is confidential and non-disclosable under IC § 5-14-3-4

YES	NO	CONDITION	3. Planned use of the property?
<input type="checkbox"/>	<input type="checkbox"/>	1. Changes to the property between Jan. 1 and sale date? Describe: _____	Describe: _____
<input type="checkbox"/>	<input type="checkbox"/>	2. Property is a residential rental property.	_____ _____

Part 1B(12)

Part 1C(3)

Part 1B(6)

- Part 1D questions were previously included in Part 1B and Part 1C of the Pre-2021 Sales Disclosure Form.
- Confidential Information Designation Option



Part 1E – Residential/Agricultural Finance Data

E. FINANCE DATA – Complete only those that apply.			
1. Sales Price: _____	YES	NO	CONDITION Part 1C(7)
2. Personal Property included in transfer. Amount: _____	<input type="checkbox"/>	<input type="checkbox"/>	6. Is the seller financing the sale? (If yes, answer questions 7-8) Part 1C(8)
3. Seller paid points/closing costs. Amount: _____	<input type="checkbox"/>	<input type="checkbox"/>	7. Is buyer/borrower personally liable for loan?
4. Existence of family or business relationship between the buyer and the seller. Amount of discount (if any): \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	8. Is this a mortgage loan? Part 1C(9)
5. Describe any less-than-complete ownership interest and terms of seller financing. _____	<input type="checkbox"/>	<input type="checkbox"/>	9. <i>Was an appraisal done?</i>

Part 1C(6)
Part 1C(5)
Part 1C(12)
Part 1C(4)
Part 1C(3)

- Part 1E questions were previously included in Part 1C of the Pre-2021 Sales Disclosure Form.
- Failure to answer Italicized question should NOT result in a denial of the underlying conveyance documents.



Part 1F – Commercial/Industrial Sales Data

COMMERCIAL OR INDUSTRIAL PROPERTY

F. SALES DATA – Complete only those that apply.

☐ Information contained in question 3 is confidential and non-disclosable under IC § 5-14-3-4.

YES	NO	CONDITION	3. Planned use of the property?
<input type="checkbox"/>	<input type="checkbox"/>	1. Changes to the property between Jan. 1 and sale date? Describe: _____	Describe: _____
<input type="checkbox"/>	<input type="checkbox"/>	2. Property is a residential rental property.	_____ _____

Part 1B(12)
Part 1C(3)

Part 1B(6)

- Part 1F questions were previously included in Part 1B and Part 1C of the Pre-2021 Sales Disclosure Form.
- Confidential Information Designation Option



Part 1G – Commercial/Industrial Finance Data

G. FINANCE DATA – Complete only those that apply.

☐ Information contained in questions 2-12 is confidential and non-disclosable under IC § 5-14-3-4 and IC § 6-1.1-35-9

1. Sales price. Amount: _____			9. How was the sale financed? (Check any that apply.)		
Check only those conditions that apply.			<input type="checkbox"/> All Cash <input type="checkbox"/> Seller Financing <input type="checkbox"/> Construction Loan		
			<input type="checkbox"/> Mortgage Loan <input type="checkbox"/> Sale Leaseback <input type="checkbox"/> Small Business Loan		
YES	NO	CONDITION	10. How was property marketed? <input type="checkbox"/> Word of mouth		
<input type="checkbox"/>	<input type="checkbox"/>	2. Sale price included an existing business?	<input type="checkbox"/> List with broker <input type="checkbox"/> For sale sign <input type="checkbox"/> Buyer approached		
<input type="checkbox"/>	<input type="checkbox"/>	3. Sale price included a liquor license?	11. Special Circumstances? (Check any that apply.)		
<input type="checkbox"/>	<input type="checkbox"/>	4. Transaction was part of a portfolio sale?	<input type="checkbox"/> Sale between same business entity <input type="checkbox"/> Sale in lieu of foreclosure <input type="checkbox"/> Sold at auction		
<input type="checkbox"/>	<input type="checkbox"/>	5. Any part of the property was leased at time of sale?	<input type="checkbox"/> Trade of equipment or services <input type="checkbox"/> Sale of partial interest		
<input type="checkbox"/>	<input type="checkbox"/>	6. Sale included property receiving an abatement?	12. Value of personal property included: \$ _____		
<input type="checkbox"/>	<input type="checkbox"/>	7. Appraisal was completed for the sale?	13. Value of intangible personal property included: \$ _____		
		Appraisal Value \$ _____			
<input type="checkbox"/>	<input type="checkbox"/>	8. Sale included property in a Tax Increment Finance (TIF) District?			

Part 1C(6)

Part 1C(7)
Part 1C(9)

Part 1C(5)

- Part 1G questions were previously included in Part 1C of the Pre-2021 Sales Disclosure Form.
- Failure to answer Italicized question should NOT result in a denial of the underlying conveyance documents.



Part 1(I) & 1(J) – Seller(s) & Buyer(s)

CURRENT VERSION

I. SELLER(s)/GRANTOR(s)	
Seller 1 – Name as it appears on conveyance document	
Address (number and street)	
City, state, and ZIP Code	
Country	
E-mail address	Telephone number ()

J. BUYER(s)/GRANTEE(s) – APPLICATION FOR PROPERTY	
Buyer 1 – Name as it appears on conveyance document	
Address (number and street)	
City, state, and ZIP Code	
Country	
E-mail address	Telephone number ()

- Only substantive change to Part 1(I) and Part 1(J) is the addition of a “Country” field.
- Minor formatting and spacing modifications.



Application for Certain Deductions

PRE-2021 VERSION

YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	1. Will this property be the buyer's primary residence? Provide complete address of primary residence, including county: <i>Address (Number and Street)</i> <i>City, State ZIP Code</i> <i>County</i>
<input type="checkbox"/>	<input type="checkbox"/>	2. Does the buyer have a homestead in Indiana to be vacated for this residence? If yes, provide complete address of residence being vacated, including county: <i>Address (Number and Street)</i> <i>City, State ZIP Code</i> <i>County</i>

CURRENT VERSION

Pursuant to IC 6-1.1-12-44, the Sales Disclosure Form may be used to:		
YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	1. Will this property be the buyer's primary residence?
<input type="checkbox"/>	<input type="checkbox"/>	2. Does the buyer have a homestead to be vacated for this residence? If yes, provide address: <i>Address (number and street)</i> <i>City, state, and ZIP Code</i> <i>County</i>

- Simplified what information needs to be provided in order to claim Homestead Deduction.



Signature Requirements

PRE-2021 VERSION

<i>Signature of Buyer 1</i>		
<i>Printed Legal Name of Buyer 1</i>		<i>Sign Date (MM/DD/YYYY)</i>
<i>Last 5 digits of Buyer 1 Driver's License/ID/Other Number</i>	<i>State</i>	<i>Last 5 Digits of Social Security Number</i>

CURRENT VERSION

<i>Signature of Buyer 1</i>	
<i>Printed Legal Name of Buyer 1</i>	<i>Sign Date (MM/DD/YY)</i>
<i>Last 5 Digits of Buyer 1 SSN/Driver's License/ID/Other Number</i>	

- To better reflect the information that is required for the Homestead Deduction (IC 6-1.1-12-37), the Signature field will no longer include a space for the Buyer to include both the Last 5 digits of SSN and the Last 5 digits of Driver's License/ID/Other Number.



Part 3 – County Auditor

CURRENT VERSION

PART 3 – COUNTY AUDITOR			
Auditor Stamp	1. State sales disclosure fee amount collected: \$ _____	YES	NO
	2. Other local fee: \$ _____	<input type="checkbox"/>	<input type="checkbox"/>
	3. Total fee collected: \$ _____	<input type="checkbox"/>	<input type="checkbox"/>
	4. Auditor receipt book number: _____	<input type="checkbox"/>	<input type="checkbox"/>
	5. Date of transfer (mm/dd/yyyy): _____	<input type="checkbox"/>	<input type="checkbox"/>
		CONDITION	
		<input type="checkbox"/>	6. Is form completed?
		<input type="checkbox"/>	7. Is state sales disclosure fee collected?
		<input type="checkbox"/>	8. Attachments complete?

- Clarification has been added specifying that the referenced “disclosure fee” is the State Sales Disclosure Fee.



Sales Disclosure Part 1(A) - NEW



SALES DISCLOSURE PART 1(A)

State Form 55632 (R / 1-21)

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.

SDF ID

--	--	--

County

Year

Unique ID

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

A. PROPERTY TRANSFERRED – Must be conveyed on a single conveyance document.

(Multiple parcels can be listed on this form and attached to State Form 46021 only if they are contiguous and located entirely within a single taxing district.)

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)
B.)	<input type="checkbox"/> 2. Split <input type="checkbox"/> 3. Land <input type="checkbox"/> 4. Improvement		
7. Legal Description of Parcel B:			
C.)	<input type="checkbox"/> 2. Split <input type="checkbox"/> 3. Land <input type="checkbox"/> 4. Improvement		

- For transactions that involve multiple parcels, Part 1(A) has been added as an additional page for the form. Allows for the eight (8) additional parcels to be added.



Sales Disclosure Form Addenda - NEW

- 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) Residential/Agricultural; and (2) Commercial/Industrial.
- 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.



State Forms 57017 & 57018 – SDF Addendum



**ADDENDUM SALES DISCLOSURE FORM
AGRICULTURAL OR RESIDENTIAL PROPERTY**

State Form 57017 (1-21)

Prescribed by Department of Local Government Finance
Pursuant to IC 8-1.1-5.5

INSTRUCTIONS: This form should only be used by assessing officials to modify or note additional information about a sale that is identified after the original Sales Disclosure Form has been submitted.



**ADDENDUM SALES DISCLOSURE FORM
COMMERCIAL OR INDUSTRIAL PROPERTY**

State Form 57018 (1-21)

Prescribed by Department of Local Government Finance
Pursuant to IC 8-1.1-5.5

INSTRUCTIONS: This form should only be used by assessing officials to modify or note additional information about a sale that is identified after the original Sales Disclosure Form has been submitted.

F. ADDITIONAL INFORMATION	
1. Physical changes to the property identified after the submission of the original Sales Disclosure Form: _____ _____ _____ _____ _____	2. Identify any additional special circumstances or information relating to the sale identified after the submission of the original Sales Disclosure Form: _____ _____ _____ _____ _____



State Forms 57017 & 57018 – SDF Addendum

- 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)



2021 Legislation



Religious Use Exemption - SDF

- House Enrolled Act 1353
 - When exempt property owned by a church or religious society is transferred to another church or religious society to be used for the same exempt purpose, the transferee church or religious society is not required to file a certified exemption application with the county assessor.



Religious Use Exemption - SDF

- House Enrolled Act 1353
 - For transactions that occur after December 31, 2021, the Sales Disclosure Form must include an attestation that property transferred under Ind. Code § 6-1.1-10-21(e) will continue to be used by a church or religious society for the same tax-exempt purpose.
 - *The addition of this attestation on the SDF will require a revision to the file specifications under 50 IAC 26.*



Religious Use Exemption - SDF

- House Enrolled Act 1353
 - The county assessor may request the articles of incorporation or bylaws to affirm the attestation if the county assessor reasonably suspects that the property transferred is no longer being used by a church or religious society for the same tax-exempt purpose.
 - Request must be in writing and provide an explanation as to why the assessor believes the property is no longer being used for the same tax-exempt purpose.



Sales Disclosure Filing Fee

- House Enrolled Act 1271
 - Beginning July 1, 2021, the Sales Disclosure Form filing fee will be increased from \$10 to \$20.
 - The increased filing fee will apply to SDFs filed after July 1, 2021, regardless of when the property conveyance occurred.



Sales Disclosure Filing Fee – Example 1

- *A property is sold on June 1, 2021. The buyer fills out and signs the SDF on June 10, 2021. The seller signs and submits the SDF on June 15, 2021. The SDF is not formally accepted by the county until July 1, 2021.*
- While each county may have a different SDF processing protocol, with this example the SDF filing fee would be \$10. If the SDF is submitted before the legislation goes into effect, the \$10 filing fee would apply regardless of whether the filing fee is collected at the time of submission or the filing fee is collected later during the form review process.



Sales Disclosure Filing Fee – Example 2

- *A property is sold on June 1, 2021. The buyer fills out and signs the SDF on June 10, 2021. The seller signs and submits the SDF on June 25, 2021. On July 1, 2021, the county assessor reviews the SDF and notices that the form is missing the description information for Section D, Question 1.*
- If the county needs a minor clarification or correction for a form that is submitted before July 1, 2021, the filing fee would be \$10. However, this does not mean that SDF preparers should submit incomplete forms to avoid being subject to the increased SDF filing fee, and county officials should work with SDF filers that unintentionally omit portions of the form



Sales Disclosure Filing Fee – Example 3

- *A property is sold on June 1, 2021. The buyer fills out and signs the SDF on June 10, 2021. The seller signs the SDF on June 15, 2021. The SDF is submitted to the county on July 1, 2021.*
- For this example, the SDF filing fee would be \$20. Although both the property conveyance and the completion of the form took place before July 1, 2021, the SDF was submitted after the legislation went into effect and therefore, the filing would be subject to the new \$20 fee.



SDF Frequently Asked Questions



Frequently Asked Questions

- *For the Homestead Deduction, do preparers need to provide the last five (5) digits of the SSN and the last five (5) digits of a driver's license?*
- Ind. Code § 6-1.1-12-37(e)(4) specifies that the applicant must provide the last five (5) digits of their SSN. Only if the applicant does not have a SSN would they need to provide the last five (5) digits of a driver's license.



Frequently Asked Questions

- *If a Quit Claim Deed serves as a source of title but there is no consideration involved, is a Sales Disclosure Form needed?*
- No. Ind. Code § 6-1.1-5.5-2(b) specifies that a Sales Disclosure Form is not required for a quit claim deed not serving as a source of title; however, even if a quit claim deed does serve as a source of title, there would need to be valuable consideration for the transfer to fall under the SDF requirements.



Frequently Asked Questions

- *Will errors generate if a preparer leaves a section blank that does not apply?*
- Each office should determine what information is necessary for the form to be considered complete. For the purposes of the Sales Data Submission process, there are certain fields that have been identified as “required” fields. These fields have been highlighted in the Required Sales Data Fields document on our website.



Frequently Asked Questions

- *Can a Sales Disclosure Form be filed for deduction only, even if a Sales Disclosure Form is not required?*
- The Sales Disclosure Form should only be used as an application for the permitted deductions when there is an underlying conveyance that requires the completion of a Sales Disclosure Form.



Additional Questions?

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