



# Department of Local Government Finance

## Sales Disclosures

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# Sales Disclosures

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- \*\*\* The Department of Local Government Finance (DLGF) does not get involved in individual property tax assessments or appeals. The following information should not be construed as legal advice, and any legal questions or issues should be directed to your county attorney.



# Sales Disclosure Submission Data Requirements

- 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 2022 by no later than February 1, 2023. For 2023 sales, by February 1, 2024.
- Per 50 IAC 26-20-4(k) requires that sales data be uploaded on a monthly basis to the Gateway Sales Application site.



# Sales Disclosure Submission Data Requirements

- 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).



# Sales Disclosure Submission Data Requirements

- 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.



# 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.



# State Sales Disclosure Fee Revenue Reconciliation

- Certain sales disclosure transactions are eligible to be assessed the State sales disclosure fee – half of which is retained by the county and the other half is remitted to the State as part of the settlement process.



# State Sales Disclosure Fee Revenue Reconciliation

- 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.
- All counties now use the Gateway Sales Application site to upload their sales data to the Department.





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- Please ensure that your sales data includes records for the complete 2022 calendar year (i.e., 1/1/2022 – 12/31/2022), or for 2023 (1/1/2023 – 12/31/2023).
- If you have done incremental (e.g., monthly or quarterly) uploads of your sales data throughout the year, you do not necessarily need to do another upload of all your 2022 (2023) sales by the February 1 deadline; however, you can certainly do so in the event you need to update information for any sales that have been edited/updated since they were last uploaded.
- You do not need to submit or email the sales data separately to the Legislative Services Agency (“LSA”).



# Sales Disclosures

- The Gateway Sales Application site has the same URL that was 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](mailto:support@dlgf.in.gov).



# SDF Online Search

- The SDF Online Search database is available to the general public to search on any sales records that counties have uploaded to the Gateway Sales Application site: <https://gateway sdf.ifionline.org/Search>.
- Sales records in the 2008 – 2020 timeframe that counties uploaded to the previous Gateway SDF database can still be accessed: <https://retiredgateway sdf.ifionline.org/Search.asp>.



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- For any sales records prior to 2008, individuals seeking that historical data should follow up directly with the applicable county to inquire if they may still have access to that information.



# Frequently Asked Questions

- Is it possible to enter international phone numbers on the Sales Disclosure Form?
- As provided under the file specifications for the Sales Disclosure Contact File (SALECONTAC) in 50 IAC 26-20-4(j), the character length for telephone numbers can be up to twenty (20) characters. Additionally, the SALECONTAC file specifications allow for a telephone extension number that is up to ten (10) characters long. The standard format for international telephone numbers includes a maximum of fifteen (15) characters, with one (1) to three (3) numbers for the country code and no more than twelve (12) numbers for the global subscriber number. With the character length available under the file specifications, the revised Sales Disclosure Form should be able to accommodate international numbers.



# Frequently Asked Questions

- **What if there are more than two buyers or sellers for a transaction?**
- For conveyance transactions that involve more than two parties, Ind. Code § 6-1.1-5.5-3(b) specifies that it is sufficient for one (1) transferor and one (1) transferee to complete and sign the Sales Disclosure Form. If information related to the additional parties of the transaction is necessary, the assessor can note this information in Part 2, Section 15 of the revised Sales Disclosure Form.



# Frequently Asked Questions

- **Will a preparer generate errors if a section is left blank when a section does not apply?**
- Each local 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 that has been attached to this FAQ.



# 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. Pursuant to Ind. Code § 6-1.1-12-44, a Sales Disclosure Form can only be used as an application for the enumerated deductions if the underlying form is accurate and complete; therefore, if a Sales Disclosure Form is not required and the underlying fields are not completed, the individual would not be permitted by statute to use the Sales Disclosure Form as a deduction application.





# Frequently Asked Questions

- **Why is there no place for the Auditor's Office to stamp and confirm information on either the Agricultural & Residential Addendum or the Commercial & Industrial Addendum?**
- The addenda 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.



# Frequently Asked Questions

- For purposes of the Homestead Deduction application on the Sales Disclosure Form, do we collect the last 5 digits of the driver's license or the Social Security number?
- Indiana Code § 6-1.1-12-37(e)(4) specifies that the applicant must provide the last five (5) digits of the applicant's Social Security number and the last five (5) digits of the applicant's spouse's Social Security number. If the applicant or the applicant's spouse does not have a Social Security number, any of the following may be provided:
  - The last five (5) digits of the individual's driver's license number.
  - The last five (5) digits of the individual's state identification card number.
  - The last five (5) digits of a preparer tax identification number that is obtained by the individual through the Internal Revenue Service of the United States.
  - If the individual does not have a driver's license, a state identification card, or an Internal Revenue Service preparer tax identification number, the last five (5) digits of a control number that is on a document issued to the individual by the United States government.
  - Based on feedback previously received, the Department has incorporated a minor revision to the Signature portion of the Sales Disclosure Form clarifying that the last five (5) digits of the identification number would include a Social Security number.



# Frequently Asked Questions

- **Who should fill out the addenda forms? If a preparer does not fill out the appropriate addendum, do we reject the main Sales Disclosure Form?**
- As noted in the instructions at the beginning of each form, the addenda 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.



# Frequently Asked Questions

- **Will the Sales Disclosure Form Instruction be updated?**
- **Yes. The Department may update the Form each year.**



# Frequently Asked Questions

- On Page 1, Section C (10), can more than one (1) of the four (4) boxes be checked? What about parcels that are mixed use?
- Yes, more than one (1) of the four (4) boxes in Section C (10) can be checked. The reorganization of the data fields for specific property types was meant to group specific items together that are unique to certain property transactions; however, the Department understands that some conveyances may include mixed use properties. For transactions that include mixed use properties, the preparer can select all property types under Section C (10) that are applicable to the conveyance.



# Frequently Asked Questions

- Taxpayers may apply for the following deductions using the Sales Disclosure Form only:
  - Ind. Code § 6-1.1-12-26 (Solar Energy Heating or Cooling System)
  - Ind. Code § 6-1.1-12-29 (Wind Power Device)
  - Ind. Code § 6-1.1-12-33 (Hydroelectric Power Device)
  - Ind. Code § 6-1.1-12-34 (Geothermal Energy Heating or Cooling Device)
  - Ind. Code § 6-1.1-12-37 (Homestead Deduction)



# Frequently Asked Questions

- **Will the information reported on either of the addenda be included with the Sales Disclosure data files?**
- Yes. Specifically, the file specifications for the commercial/ industrial addendum file can be found under 50 IAC 26-20-4(l) and the file specifications for the agricultural/residential addendum file can be found under 50 IAC 26-20-4(m). When staff in the county assessor's office are uploading their sales data files to Gateway SDF, these two new data files must be included as part of the file upload process.



# Frequently Asked Questions

- **Can a local assessor or auditor refuse to accept a Sales Disclosure Form because it is submitted electronically?**
- No. After December 31, 2023, Ind. Code 6-1.1-5.5-3 states that assessors and auditors may not reject the Form simply because it is submitted electronically.





# Frequently Asked Questions

- How is “conveyance” defined for purposes of requiring the Sales Disclosure Form?
- Ind. Code 6-1.1-5.5-1 defines “conveyance as any transfer of real property interest for valuable consideration.



# Frequently Asked Questions

- **What is a conveyance document? When is a Sales Disclosure Form required?**
- Ind. Code 6-1.1-5.5-2 defines a conveyance document requiring a Sales Disclosure Form as one of the following documents that transfers real property interest for valuable consideration:
  - A document
  - A deed
  - A contract of sale
  - An agreement
  - A judgment
  - A lease that includes fee simple estate and is for a period of more than 90 years
  - A quitclaim deed serving as a source of title
  - Another document presented for recording such as:
    - a. Foreclosures, threat of foreclosure, divorce, court order, condemnation, or probate.
    - b. Partition of land between tenants in common, joint tenants, tenants in the entirety.



# Frequently Asked Questions

- **What does not require a Sales Disclosure by Indiana Law?**
- The following instances are exempt from the requirement of filing a Sales Disclosure Form under Ind. Code 6-1.1-5.5-2: A security interest such as mortgages or trust deeds; leases for less than 90 years; agreements for mergers, consolidations, and incorporations solely for stock not listed; quitclaim deeds not serving as a source of title; Public entity or government easements or rights-of-way.



Questions?



# Contact Us

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