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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## Assessment Progress Introduction

On-time property tax billing is a culmination of a year's worth of work of locally elected officials. The process can be separated into two stages: Assessment-to-Budget and Budget-to-Tax billing. Because these two stages are closely tied, delays in any of the steps in these two stages can have an affect on the timing of property tax bills.

The first step in on-time billing is timely completion of the assessment process, also known as trending, a function of the office of the county assessor. Once the county assessor has completed trending, a report called a "ratio study" is submitted to the state for review and approval. Once the ratio study is approved, the assessor submits the gross assessed values to the county auditor, who then applies deductions and exemptions to determine the final net assessed values of properties. This information is then used to determine tax rates, which translate in tax bills for property tax payers.

The following five reports contain information provided by the county to show their progress in completing the 2007-pay-2008 assessment process.

The first two separate reports are of the Real Property and Personal Property status in a particular county. They show detailed synopsis of progress made, problems or delays encountered, and goals set by the county assessor. Information provided in these reports has been taken from correspondence and conversations with county officials.

The third report is of the status for the county's seven "Data Submissions." While some datasets show a significant "Number of Days Late," there are many factors which cause delays in submission of data that are outside a county official's control. These factors include but are not limited to: prior administration's delays, computer program glitches/problems, delays in receiving required information from other locally elected officials, vendor delays and legislative changes.

The last two reports are charts showing the progress of the county as updated by the county assessor. These visual aids illustrate the timeline of the "year in the life of a county assessor" and show where the county assessor falls in their steps toward on-time tax billing. The summary version shows only the key steps required for completion before their values are submitted to the county auditor. The detailed version shows each of the specific steps and the very detailed processes involved in arriving at a county's final gross assessed values.

Because each report is very technical in nature, please feel free to visit our website at [www.in.gov/dlgf/2339.htm](http://www.in.gov/dlgf/2339.htm) for a glossary of terms used.

# Jefferson County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

**Dataset: 2008 Assessor Real Property**

**Compliance Status: r-nr**

County Official Responsible: Margaret W. Hoffman

Date Took Office: 4/1/2004

Level of Certification received by or before November 2007: Level II

Workplan Submitted: 12/12/2007

Workplan Detail Requested by DLGF: 12/21/2007

Workplan Detail Submitted: 12/25/2007

2007 Pay 2008 Ratio Study Received: 3/24/2008

Workbook Values: Received

Ratio Study Approved: 4/7/2008

Estimated Date for Completion:

3/10/2008

What Work for Dataset has been Accomplished?

3/18/08 update: Very close to submitting ratio study, should be able to submit within next few days.  
Sent real property data 12/10/07, but will resend when completed. Nexus has started work on 7p8. Plan to submit final ratio study for 7p8 on 3/10/2008;

Roll to Auditor?

Plan for 3/10/2008

Date for Splits and Combinations Entered?

2007 Pay 2008 New Construction Entered? 1/25/2008

Date for completed 2007 Sales Disclosures entered? 1/14/2008

Date for Neighborhood Analysis? 2/15/2008

Date for Sales Analysis? in process

Date for Land Valuation? 2/1/2008

Date for Improvement Valuation - Cost Approach: 3/17/2008

Date for Improvement Valuation - Income Approach: 3/17/2008

Date for Improvement Valuation - Sales Approach: 3/5/2008

Current Vendor: NEXUS GROUP

Vendor Contract Must Meet Statutory Deadlines? yes

Pay Vendor When Deadline Met or Monthly? deadline

Warned Vendor for Failure to Meet Deadline? yes - new Vendor is Nexus

Vendor Contract for 2008 Pay 2009? in process

# *Jefferson County Status on 2007 Pay 2008 Assessments*

*(Per correspondence with County Officials)*

**Dataset: 2008 Assessor Real Property**

**Compliance Status: r-nr**

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2008 Pay 2009 Vendor: Nexus

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Township Actions that Delayed County Duties:

yes, various problems

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

12/11- emails, contracts, memo's document progress. Inherited problems from 6p7 trending, inequities, understaffing, untimely Twps, acquiring a new Vendor process, appeals, etc. 11/30-started working on rentals spreadsheet & informed Twp Assr's on things needed from each township for 7p8 trending; 11/30-contacted DoxTek to send sales disclosures to Nexus

# *Jefferson County Status on 2007 Pay 2008 Assessments*

*(Per correspondence with County Officials)*

**Dataset: 2008 Personal Property**

**Compliance Status: Pending**

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County Official Responsible: Margaret W. Hoffman

Date Took Office: 4/1/2004

Level of Certification received by or before November 2007: Level II

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Estimated Date for Completion:

10/16/2007

What Work for Dataset has been Accomplished?

completed & submitted

Roll to Auditor?

Date for 2008 Mobile Home Valuation:

1/15/2008

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Current Vendor: Appraisal Research

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

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Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

## *Jefferson County Data Status on Assessment Year 2007 Pay 2008 Data Submissions*

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### **ABSTRACT**

<i>Office - Auditor</i>	<b>2007</b>
<i>Date Data Due</i>	3/15 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	48
<i>Compliance Status</i>	

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### **BUDGETORDER**

<i>Office - Auditor</i>	<b>2007</b>
<i>Date Data Due</i>	2/15 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	77
<i>Compliance Status</i>	

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### **PARCEL**

<i>Office - Assessor</i>	<b>2007</b>
<i>Date Data Due</i>	10/1 of the Assessment Year
<i>Date Loaded</i>	12/11/2007
<i>Number of Days Late</i>	72
<i>Compliance Status</i>	r-nr

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### **PERSPROP**

<i>Office - Assessor</i>	<b>2007</b>
<i>Date Data Due</i>	10/1 of the Assessment Year
<i>Date Loaded</i>	10/16/2007
<i>Number of Days Late</i>	16
<i>Compliance Status</i>	Pending

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### **RATIOSTUDY**

<i>Office - Assessor</i>	<b>2007</b>
<i>Date Data Due</i>	6/1 of the Assessment Year
<i>Date Loaded</i>	3/24/2008
<i>Number of Days Late</i>	297
<i>Compliance Status</i>	Approved

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*Note: Number of Days Late refers to the most recent submission with Compliance Status noted.*

*Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to [data@dlgf.in.gov](mailto:data@dlgf.in.gov).*

## *Jefferson County Data Status on Assessment Year 2007 Pay 2008 Data Submissions*

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### *SALEDISC*

*Office - Assessor* *2007*

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	3/2/2008
<i>Number of Days Late</i>	2
<i>Compliance Status</i>	r-nr

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### *TAXDATA*

*Office - Auditor* *2007*

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	62
<i>Compliance Status</i>	No data

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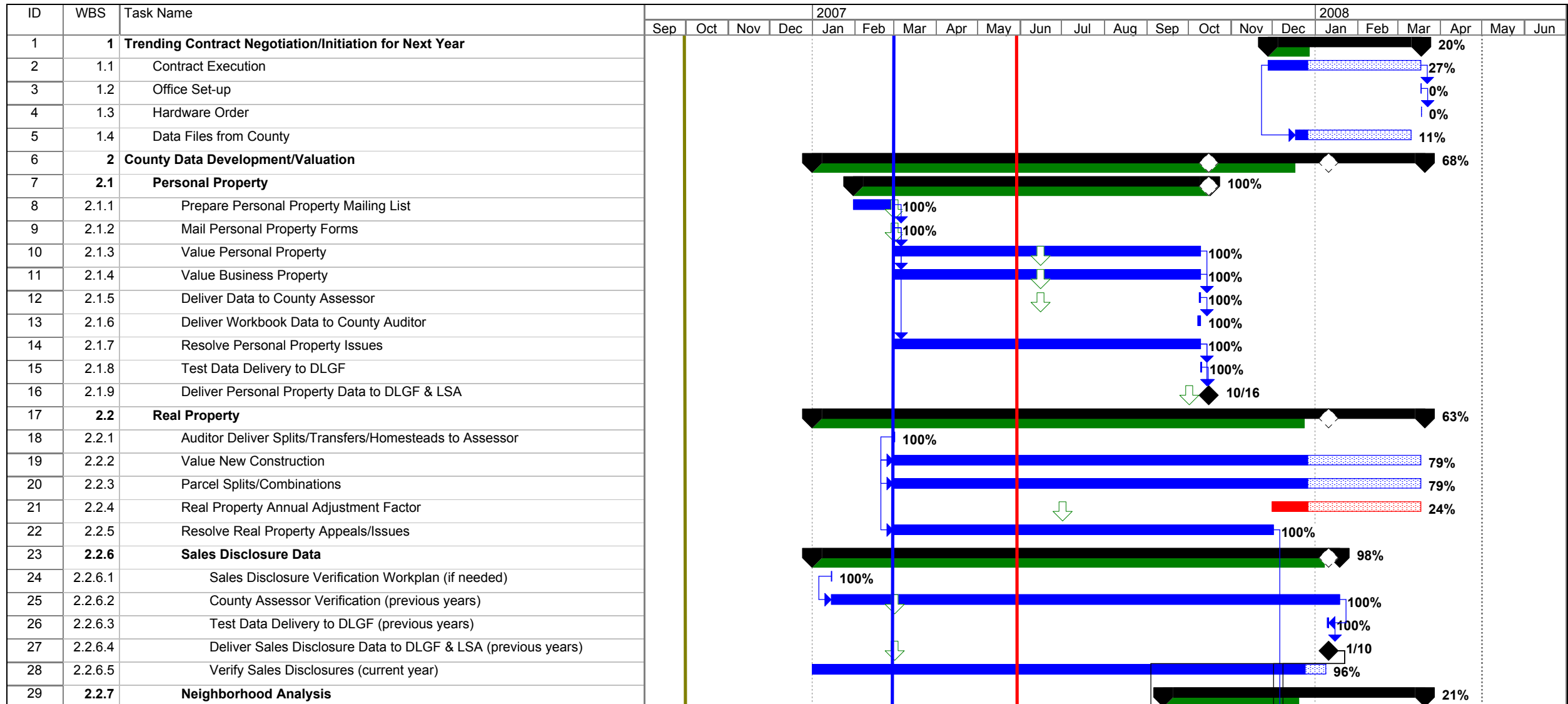
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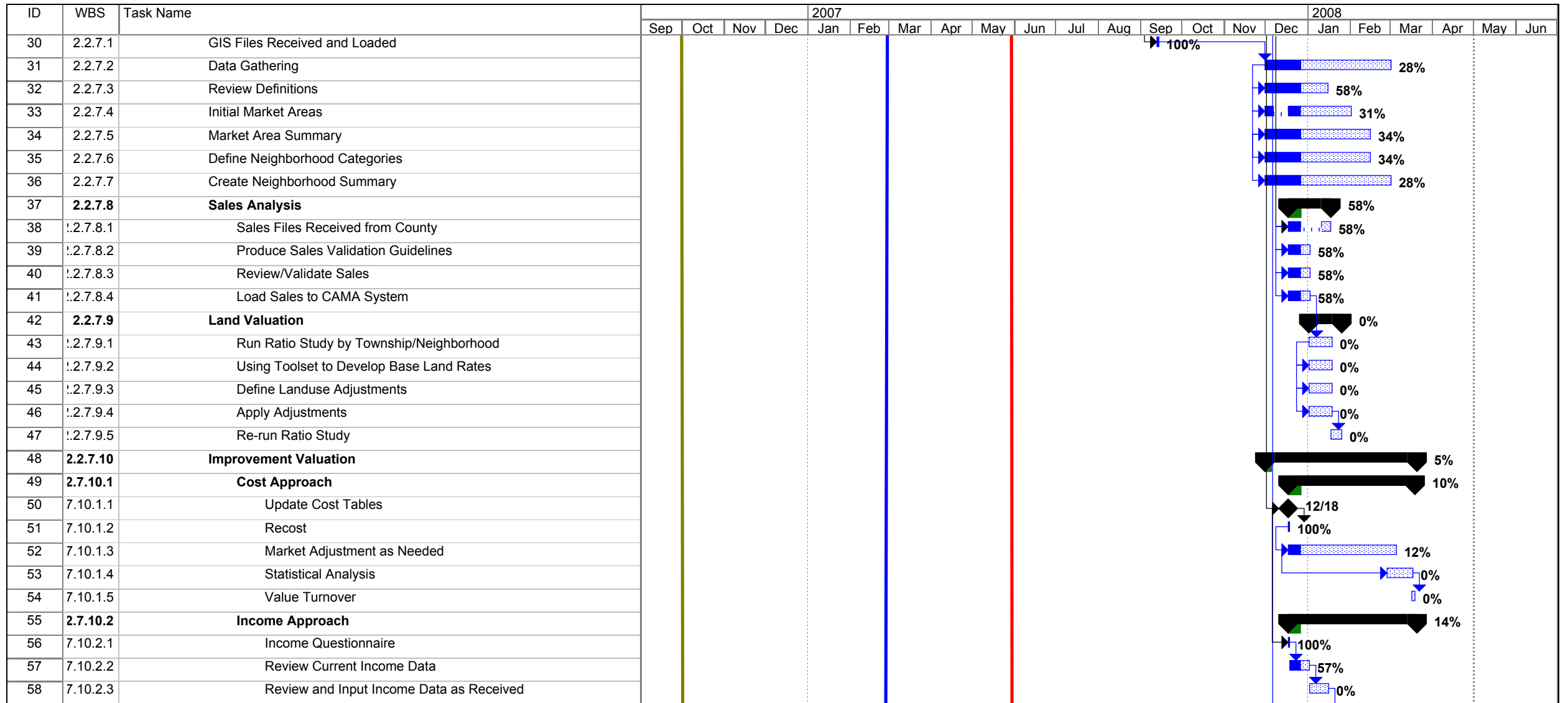
Project: Jefferson County Trending.mj Date: Thu 5/1/08	Critical		Task Progress		Summary Progress		Deadline	
	Critical Revise/Resubmit		Baseline		Summary		Real/Personal Data Due	
	Critical Progress		Baseline Revise/Resubmit		Project Summary		Sales Data Due	
	Task		Baseline Milestone		External Tasks		Ratio Study Due	
	Revise/Resubmit		Milestone		External Milestone			



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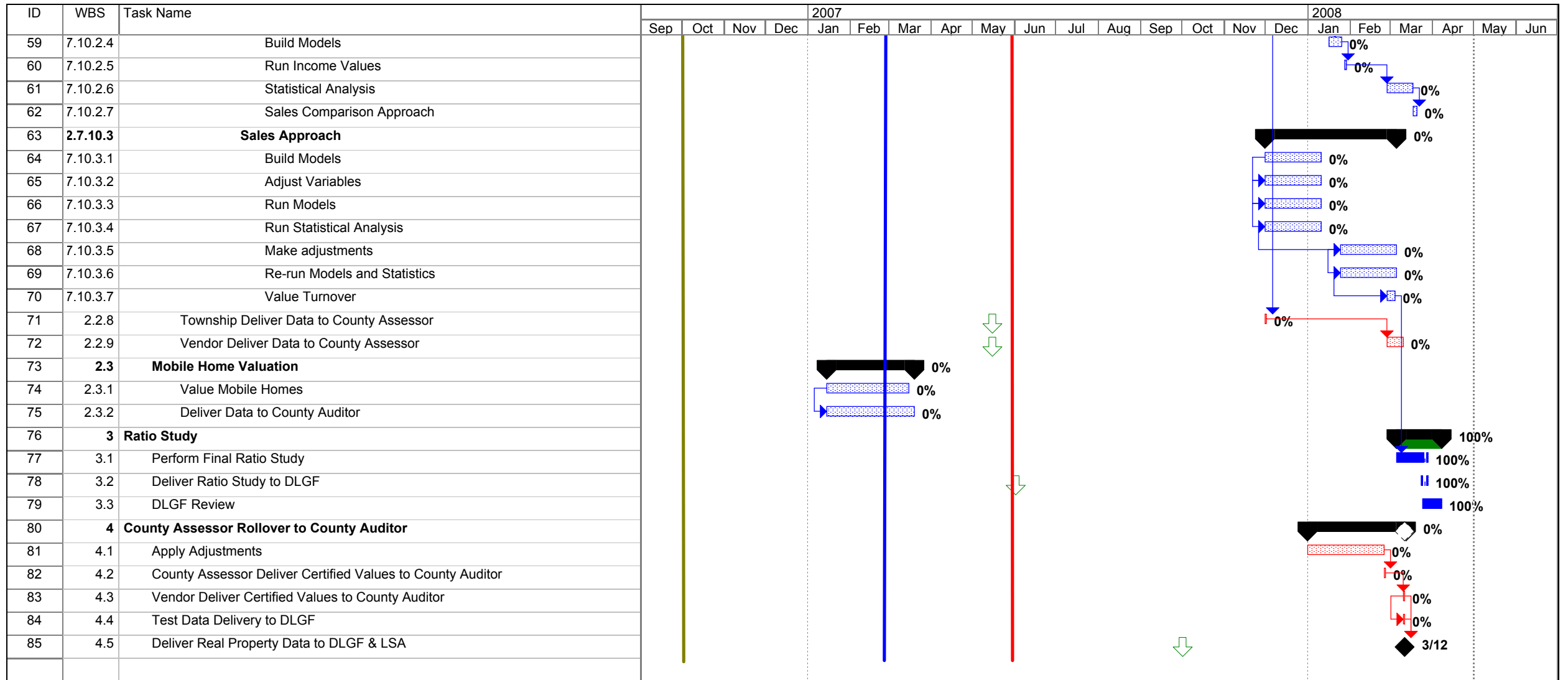
Note: Revise/Resubmit denotes data exchange between County and/or State





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Note: Revise/Resubmit denotes data exchange between County and/or State



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