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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058(B)  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
FAX (317) 974-1629

**TO:** County Assessors and County Auditors

**FROM:** Matthew Parkinson, Director of Data Analysis

**SUBJECT:** Sales Disclosure Data Submissions

**DATE:** November 6, 2015

The Department of Local Government Finance (“Department”) is issuing this memorandum as an update to both county assessors and county auditors on the sales disclosure data submission and review timeline. Senate Enrolled Act (“SEA”) 420-2014 made a variety of changes to the assessment calendar. As it pertains to sales disclosure forms, SEA 420-2014 updated Indiana Code 6-1.1-5.5-3(c) to move the submission date for sales disclosure form data from April 1 to February 1 each year.

To accommodate the updated timeline, the Department will be modifying the review period for sales disclosure data. Instead of reviewing 14 months’ worth of data, as the Department historically has, the Department will review sales disclosure data covering the 12 month period beginning each January 1 and ending each December 31. For sales to be reviewed in 2016, the review period will cover sales from January 1, 2015 through December 31, 2015.

The Department’s Data Compliance team will begin reviewing sales data upon receipt. Counties should expect to receive sales disclosure data compliance reports beginning in late January or early February 2016. Sales disclosure data will be reviewed in the order it is received.

As has been the case in prior years, county assessors will continue to submit sales disclosure data through Gateway SDF at <http://gatewaysdf.ifionline.org/>. Counties that use a sales disclosure vendor other than the State will continue to upload the three sales disclosure files (SALEDISC, SALECONTAC, and SALEPARCEL) through Gateway SDF at <http://gatewaysdf.ifionline.org/>. The format of the files remains unchanged. File formats may be found in 50 Indiana Administrative Code (“IAC”) 26 at <http://www.in.gov/legislative/iac/T00500/A00260.PDF>.

Counties that use GatewaySDF as their sales disclosure system will continue to use the Assessor-Edit functionality. Regardless of which vendor the county uses, county assessors should contact [Data@dlgf.in.gov](mailto:Data@dlgf.in.gov) to let the Department know when their county’s data is ready for review.

In addition to the update on the final submission and review timeline, the Department would like to remind counties that 50 IAC 26-20-4(i)(2), 50 IAC 26-20-4(j)(2), and 50 IAC 26-20-4(k)(2) state that counties that do not use the State’s Sales Disclosure Form system must submit the three sales disclosure files to the Department on a weekly basis throughout the year. Historic

compliance with this requirement has been weak. More frequent submissions will provide for improved transparency to taxpayers who research sales on <http://gatewaysdf.ifionline.org>. To the extent that they can, the Department requests that county assessors attempt to adhere to the requirements in the administrative code.

Questions may be directed to the Data Analysis team at [Data@dlgf.in.gov](mailto:Data@dlgf.in.gov) or (317) 233-9509.

Questions may also be directed to Director of Data Analysis Matthew Parkinson at [mparkinson@dlgf.in.gov](mailto:mparkinson@dlgf.in.gov) or by phone at (317) 232-3759.