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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## Frequently Asked Questions

### Assessment Conference Call

February 6, 2019

**1. *What is the deadline to mail the Form 2's (Mobile Homes)?***

Although there is no statutory deadline, they must be mailed before March 1, 2019 because that is the deadline for you to roll over the assessed value information to the county auditor and submit it to the State. However, many assessors will try and send the Form 2's out by February 1 to allow time for changes, corrections, etc. for their data before rolling to the Auditor/DLGF. Note: The date the Form 2's are sent out would be a local administrative decision. In theory, a county could mail out the assessment notices, roll over to the auditor, and submit data to us on February 28.

**2. *What is the deadline to have mobile home values rolled to auditor?***

Per 50 IAC 26-20-6 (b) and (c) –March 1 is the date the Mobile Home data must be submitted to the Department and the Legislative Services Agency (“LSA”). Hence, the values should be rolled to the auditor by that date.

- (1) The MOBILE file must be submitted to the Department and LSA by the county assessor on or before March 1 of the year of assessment and billing and must be submitted with the associated APPEALMH file. County assessors are responsible for delivery of the data to the department and the legislative services agency.
- (2) The APPEALMH file must be submitted to the Department and LSA by the county assessor on or before March 1 of the year of year of assessment and billing and must be submitted with the associated MOBILE file.

County assessors are responsible for delivery of the data to the Department and LSA.

**3. *Has wording at the top of the Form 113/PP as it relates to the Form 11 requirements with the May 1 deadline changed? It seems odd that 113's would need to be sent by May 1 since the deadline for filing Personal Property is not until May 15.***

When we were updating the forms, we had an internal discussion about this issue. At the assessor conference, Steve McKinney addressed this in his Personal Property class:

The September 1, 2017 memorandum covers the removal of the 45-day appeal period used for the January 1, 2018 assessment date and the new deadlines for filing an appeal on a personal property change of assessment notice (Form 113/PP) for the assessment date of January 1, 2019.

The updated Form 113/PP states:

- (1) For assessments before January 1, 2019, the earlier of:
  - (A) forty-five (45) days after the date on which the notice of assessment is mailed by the county; or
  - (B) forty-five (45) days after the date on which the tax statement is mailed by the county treasurer, regardless of whether the assessing official changes the taxpayer's assessment.
- (2) For assessments after December 31, 2018, the earlier of:
  - (A) June 15 of the assessment year, if the notice of assessment is mailed by the county before May 1 of the assessment year; or
  - (B) June 15 of the year in which the tax statement is mailed by the county treasurer, if the notice of assessment is mailed by the county on or after May 1 of the assessment year.

**4. *So does this new language only apply to real property assessment notices or does it also apply to personal property notices?***

When considering the statutory language, please note that there is no other language referring to a 45-day period for filing a personal property appeal; therefore, we believe that the legislative intent used this language for both real property and personal property assessments.

**5. *How can we send a notice on a personal property assessment (after December 31, 2018) before May 1 when the statutory filing date for a personal property return is May 15?***

The Department's interpretation of the statute is that any assessment notice (real or personal) mailed after April 30 will extend the deadline to file an appeal to June 15 of the year that the tax statements are mailed.

**6. *Why does the Assessor need to send GIS data to IOT? What kind of data needs to be sent?***

Various parties rely on accurate and up-to-date GIS information, such as first responders, economic development officials, etc. The State's GIS portal is a central repository for the data. The data consists of the shape files. Assessors should consult with their GIS Coordinator and/or their software vendor. Assessors may also consider communicating with the state's Geographic Information Officer, Megan Compton. Contact information and general information about the state's GIS initiatives may be found at <https://www.in.gov/gis/>.

**7. *What is the turnaround time for Sales Data file compliance? Can the DLGF let the Assessor know what number they are que?***

The average turn-around time for a compliance report is approximately 12 calendar days. Please note that the average turn-around time factors in scenarios where the Department may have to follow-up with the county for additional information.

The Department's Data Analysis team can provide the county with a category status of where they are in the sales disclosure compliance review process. The general categories are as follows:

- County Official Notification – County has officially notified the Department that it has completed its internal review and submission of its sales data and is ready for the Data team to start reviewing the information.
- Successful Pull – The Department's Data team was able to successfully pull down the data from the Gateway SDF database that the county submitted. A successful pull would entail all three sales files (i.e., SALEDISC, SALEPARCEL, and SALECONTAC) containing records as opposed to only one file having records and the other one or two files are empty.
- Additional Follow-Up Info Requested – The Department's Data team has started its compliance review process of the county's submitted sales data but needs additional information from the county assessor and/or county auditor.
- Finalizing Review – The Department's Data team has received any additional requested information from the county and is finalizing its compliance report that will be sent to the county.

**8. *Will there be continuing education webinars in the future?***

Yes, the Department is currently planning quarterly conference calls on a variety of topics for various audiences. If you have a particular subject or area you would like to see addressed, please send suggestions to Communications Director Jenny Banks at [jbanks@dlgf.in.gov](mailto:jbanks@dlgf.in.gov).

**9. *Can the Personal Property Continuing Education class be moved to the fourth quarter?***

One of the reasons the Personal Property Continuing Education class is offered in the first quarter is because of the May 15 filing deadline, and making sure assessing officials are aware of any changes that may impact Personal Property assessment practices. Also, it is possible that a class in the fourth quarter would have to use last year's form and not the current year's forms. The Department will take the suggestion into consideration and work with the Department's vendor, Brilljent, to consider offering it in the fourth quarter instead of the first quarter.

**10. *Has the Form 11 been reformatted?***

Yes, it was reformatted in December 2018. If a county wishes to slightly change the formatting for mailing/window envelope purposes, they should send a draft for approval to Assessment Division Director Barry Wood at [Bwood@dlgf.in.gov](mailto:Bwood@dlgf.in.gov).

- 11. On slide 16 or 17, October 30 is the last day for the county assessor or the PTABOA to make a change on personal property filing. Is it "or"?**

Indiana Code 6-1.1-16-1 states “or.”

- 12. When we submitted our SDFs on Gateway, did the info automatically go to LSA or do we have to send it ourselves.**

The sales disclosure data only needs to be uploaded/submitted in Gateway SDF. SDF data is due to the Department and LSA on or before February 1.

- 13. We have a list of suggested revisions to the sales disclosure. Can we provide that now or would you prefer we send it afterwards? There are about ten suggestions.**

Suggested revisions may be sent to Assessment Division Director Barry Wood at [bwood@dlgf.in.gov](mailto:bwood@dlgf.in.gov).