

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT

OF

COUNTY ASSESSOR

LAKE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
09/17/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Assessor	Hank Adams	01-01-11 to 12-31-14
President of the County Council	Ted Bilski Jerome Prince	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Roosevelt Allen Jr. Gerry Scheub	01-01-11 to 12-31-11 01-01-12 to 12-31-12



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF LAKE COUNTY

We have audited the records of the County Assessor for the period from January 1, 2011 to December 31, 2011, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Lake County for the year 2011.

STATE BOARD OF ACCOUNTS

June 21, 2012

COUNTY ASSESSOR  
LAKE COUNTY  
AUDIT RESULT AND COMMENT

***CONSOLIDATION OF LAND PARCELS***

We reviewed a sample of property records prepared by the Assessor's office to determine the reasonableness of the property assessment. We noted that improvements made to the property, including buildings, have been constructed across more than one parcel of land. In each of these instances the building assessed value is included with one of the parcels. The remaining parcels are assessed at the land value alone. The taxpayer receives a tax bill for each individual parcel. Because the parcels are not consolidated by the Assessor into one tax bill, it allows taxpayer to pay the tax on the parcel that includes the building, and the tax due on the remaining parcel(s) could go unpaid resulting in lost tax revenue to the County. A similar comment appeared in the prior report.

Indiana Code 6-1.1-5-16 (b) If an owner of existing contiguous parcels makes a written request that includes a legal description of the existing contiguous parcels sufficient for the assessing official to identify each parcel and the area of all contiguous parcels, the assessing official shall consolidate more than one (1) existing contiguous parcel into a single parcel to the extent that the existing contiguous parcels are in a single taxing district and the same section. For existing contiguous parcels in more than one (1) taxing district or one (1) section, the assessing official shall, upon written request by the owner, consolidate the existing contiguous parcels in each taxing district and each section into a single parcel. An assessing official shall consolidate more than one (1) existing contiguous parcel into a single parcel if the assessing official has knowledge that an improvement to the real property is located on or otherwise significantly affects the parcels.

COUNTY ASSESSOR  
LAKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 21, 2012 with Hank Adams, Assessor.