

Initial Survey

Overview

In January, the AOS sent a survey to each county. This pre-abstract survey had two purposes: (1) to collect information for the Abstract that isn't provided by DLGF and (2) to draw attention to common abstract issues. The survey questions and additional explanations are below.

The AOS made phase in and MTE rate adjustments to the Abstract based on the survey responses. Any updates made to the Abstract were confirmed and approved by county auditors.

Initial Survey

1. The abstract worksheet should not be prepared until after the tax duplicates have been calculated

The AOS encourages county auditors to generate abstract worksheets immediately after calculating tax duplicates. If the abstract worksheet is produced from the county's computer system and then changes are made to tax parcels before tax duplicates are prepared, the abstract will not agree with the tax duplicates. If this is done, then at December Settlement the county's system will report as abstract charges the amounts from the tax duplicates and not what was on the abstract worksheet.

2. Does your County have any taxing districts classified as MTE?

MTE stands for Municipal Tax Exemption. These are taxing districts that are created by county council action that have to be manually added to first version of the abstract that AOS receives from DLGF. In 2014 pay 2015, there were four counties that had an MTE (Hamilton, Johnson, Morgan, and Spencer).

3. Will your County require a Conservancy District Abstract to be prepared?

The Auditor of State no longer requires this form to be submitted. However, if the county requests this we will make it available. In 2014 pay 2015, 25 counties requested a Conservancy District abstract. Five of these counties returned completed Conservancy District Abstracts to our office.

4. Does your County have any Phase-In (Abated) taxing districts?

Counties have the option of adopting phase in rates for taxing districts during an annexation process. Phase in rates are used to gradually change the tax rate seen by parcels that move taxing district to ease the tax burden. They are usually calculated by multiplying the taxing district county tax rate by the product of 25% and the year of phase in (1-4). In 2014 pay 2015, there were 8 counties with phase in rates.

5. Government owned parcels should not be included on the abstract; if a portion of a government owned parcel is leased, then only the taxable portion of the government owned parcel is included.

This question was included to ensure that the government owned parcels are not included on the abstract.

6. Utility assessments and business personal property assessments and taxes are reported separately on the abstract.

Utility assessments are reported separately from the business personal property assessments on the abstract. The abstract contains a place for the STATE & LOCAL ASSESSMENT OF RAILROADS & UTILITIES (Section 1B, Column 19) and a place for the BUSINESS PERSONAL PROPERTY (Section 1B, Column 20). These two values are summed together in Section 1B, Column 21.