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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## Data Mailbox Frequently Asked Questions (updated 11.22.2010)

### **1. Where can I find a listing of the submission dates for the various data extracts that must be submitted to the State?**

At the end of each calendar year, the Department of Local Government Finance (“Department”) issues a memo that includes the data submission deadlines for the next calendar year. The 2010 data submission calendar can be found at <http://www.in.gov/dlgf/8426.htm>. The memo will be updated for calendar year 2011 and will be distributed by the end of 2010.

While the dates contained in these memos represent the deadlines that allow the county to have the *best chance at on-time billing*, counties are encouraged to submit their data if the data are available earlier. By submitting data in advance of the stated deadline, the Department and the Legislative Services Agency (“LSA”) will be able to provide the county with more timely feedback on data compliancy. The county will also have more opportunity to address any issues that may exist in the data while still remaining on track for on-time billing.

### **2. I have heard about the Data Upload Tool but have never used it. Where can I find more information on the Data Upload Tool and what it can be used for?**

The Data Upload Tool is a joint product of the Department and LSA, in partnership with the Indiana Business Research Center (“IBRC”). It allows for testing of required data submissions before official submission and provides a method for submitting data files to the Department and LSA. More information on the Data Upload Tool can be found at <http://www.in.gov/dlgf/5626.htm>, which can be accessed by clicking the Access Data Upload Application Here button on the Department Home Page.

The Department and LSA strongly encourage counties to use the Data Upload Tool to both test and submit the required data files. By testing for compliance with review standards, counties can address potential issues with their data prior to receiving an official compliance report. Testing data can cut down on the time required for data compliance reviews and can allow the county to receive feedback more quickly on the status of their data submissions. Submission of data through the Data Upload Tool also improves the efficiency of data compliance reviews by allowing both the Department and LSA to quickly access the data.

### **3. Whom should I contact when I have questions on the Data Upload Tool?**

Questions pertaining to the Data Upload Tool can be directed to Lia Treffman ([ltreffma@iga.in.gov](mailto:ltreffma@iga.in.gov) or 317-234-9142) or Mike Squires ([msquires@iga.in.gov](mailto:msquires@iga.in.gov) or 317-233-9456) with LSA. To obtain a username and password for the Data Upload Tool, please email your request to [data@dlgf.in.gov](mailto:data@dlgf.in.gov).

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**4. Whom should I contact when I have general questions regarding data submissions and data compliance?**

General questions pertaining to data submissions and data compliance can be directed to Courtney Schaafsma ([cschaafsma@dlgf.in.gov](mailto:cschaafsma@dlgf.in.gov) or 317-232-3759) or David Lusan ([dlusan@iga.in.gov](mailto:dlusan@iga.in.gov) or 317-232-9592).

**5. How should we handle assessed values and property class codes for governmental and not-for-profit parcels?**

The Department expects to see government-owned parcels (Property Class Codes 600-669) with gross assessed values as “zero” when the county exports data files to the Department and LSA, and when the values are rolled to the Auditor. (See IC 6-1.1-11-9: “No assessment shall be made of property which is owned by the government of the United States, this state, an agency of this state, or a political subdivision of this state if the property is used, and in the case of real property occupied by the owner.”)

The Department is aware that most counties retain government-owned assessed values in their CAMA system for various informational purposes. In these cases, county officials should work with their IT Staff/Vendor to ensure these records are “zeroed” out when completing the roll to the Auditor and exporting the data to the State.

Various not-for-profit and other entities that file for exemptions with the county will fall in Property Class Codes 670-699 and should be rolled and reported with their actual gross assessed values. It is the responsibility of the Auditor to deduct any values for exemptions to bring the net assessed value to zero if the proper paperwork has been filed with the county.

Ultimately, all three data submissions (Assessor Real Property, Assessor Personal Property, and Auditor Tax Data) as well as the Auditor’s Abstract should have zero government-owned property gross assessed values. These data submissions and the Abstract should also all contain the gross assessed values for the not-for-profit or other exempt entities.

**6. Where can I find the most recent code lists?**

The most recent Property Tax Management System Code List Manual can be found at <http://www.in.gov/dlgf/files/PropertyTaxManualCodeLists.pdf>. The code lists in this manual should be used to categorize data for property records.

**7. How can I determine if a property is in the 1%, 2% or 3% circuit breaker cap?**

The Department released guidance on the allocation of properties to the 1%, 2% or 3% circuit breaker caps on December 1, 2008. (<http://www.in.gov/dlgf/files/Memo-PropertyClassCodes-and-CircuitBreakerCaps12-08.pdf>) This memo includes detailed information related to the assignment of circuit breaker cap by property class code and includes a complete list of all property class codes and possible circuit breaker caps associated with each class code.

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**8. In the PERSPROP file, should the Principal Business Activity Code be based on the North American Industry Classification System (NAICS) 2002 Code List or the NAICS 2007 Code List?**

For 2010 pay 2011 tax year data submissions, either the 2002 or the 2007 Code List will be accepted. For 2011 pay 2012 tax year data submissions, only the 2007 Code List will be accepted. See [http://www.in.gov/dlgf/files/101026 - Schaafsma Memo - Personal Property File and Data Compliance - NAICS code list.pdf](http://www.in.gov/dlgf/files/101026_-_Schaafsma_Memo_-_Personal_Property_File_and_Data_Compliance_-_NAICS_code_list.pdf).

**9. In my personal property compliance report, I have received a warning about personal property records that have no corresponding records in the POOLDATA file. These records are for special tooling, which has no pool data associated with it. How should I handle this warning?**

The Department and LSA understand that special tooling records will not have any pool data associated with them. However, the PERSPROP file does not contain enough information for the Department and LSA to be able to know these records are special tooling. To address this warning, the Department recommends the county supply a spreadsheet containing a list of records that are special tooling to the Department and LSA with the PERSPROP and POOLDATA data submissions. This will allow the Department and LSA to verify that these records are special tooling. Please email this spreadsheet to both the Department and LSA at [data@dlgf.in.gov](mailto:data@dlgf.in.gov) and [lsa.data@iga.in.gov](mailto:lsa.data@iga.in.gov).

**10. Are counties still required to submit a Form 15 to the Department?**

Yes. Per IC 6-1.1-3-18, counties are to submit Form 15, available from <https://forms.in.gov/Download.aspx?id=4921>, to the Department by October 31 each year. This form is used to provide the Department with the assessed value of personal property in each county by property class and taxing district.

**11. During ratio study review, I have gotten comments that the assessed values submitted in the ratio study do not match the certified assessed values. This is due to appeals or corrections of error. What can I do to show the Department the difference?**

Counties are encouraged to submit to the Department a spreadsheet that indicates those parcel records that have received changes in assessed value due to appeals, corrections of error or additional assessment. By providing the Department with this file, the Department can identify why changes have occurred since the certification of assessed values. This information will be helpful for both ratio study and data compliance purposes. Please see [http://www.in.gov/dlgf/files/100112 - Schwab Memo - 2011 Ratio Study Changes.pdf](http://www.in.gov/dlgf/files/100112_-_Schwab_Memo_-_2011_Ratio_Study_Changes.pdf) for more information on how this file would be used in the ratio study review process.

**12. What are the requirements for submitting data on oil and gas records? The OILGAS file format does not provide detailed information to allow me to correctly allocate assessed value to the proper taxing districts.**

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The Department and LSA have recognized the deficiencies in the OILGAS file format contained in the Emergency Rule for Computer Standards. Given these shortcomings, a joint memo was issued on October 28, 2008, suspending the requirement to submit the OILGAS file on an annual basis. (See <http://www.in.gov/dlgf/files/Memo-Oil-and-GasDataSubmissions.pdf> .) While the OILGAS file format is not currently required, counties should still submit to the Department and LSA a spreadsheet that details the oil and gas assessments present in the county. There is no required format for this submission. More detail can be found in the Oil and Gas Assessments Data File Submissions memo mentioned above.

The Department is currently working on updating the file format standards for the OILGAS file as well as other files. As new file formats are approved, counties and vendors will be notified of the changes and submission requirements.

### **13. My county is no longer using the State Sales Disclosure Form Application. Instead, we are using a third-party vendor to track sales disclosures. How do we submit our sales disclosure information to the Department?**

Sales disclosure information that is housed in a software program other than the State Sales Disclosure Form Application is to be submitted to the State on a weekly basis. This data is to be submitted through a SharePoint site hosted by the IBRC. To get site information, including user name, password and specifications on how to submit your files, please send a request to [data@dlgf.in.gov](mailto:data@dlgf.in.gov). It is the responsibility of the county to ensure that submissions are made on a weekly basis.

### **14. Where can I find more information on sales disclosure? Whom should we contact if we have questions on sales disclosures?**

There is a significant resource available on the Department's webpage pertaining to sales disclosures at <http://www.in.gov/dlgf/8294.htm>. This page includes links to the State Sales Disclosure Form Application as well as a lengthy Frequently Asked Questions and an instructional video.

After reviewing the information available at the above website, if you still have questions, you may email the Department at [data@dlgf.in.gov](mailto:data@dlgf.in.gov). The appropriate representative of the Department will respond to address your question.

### **15. Where can I find the memos referenced in these FAQs? Where can I find other resources?**

Previously released memos, along with presentations that have been given by various representatives of the Department, can be found at <http://www.in.gov/dlgf/2444.htm>. Both the memos and the presentations may be of use to you. In particular, there are presentations available that provide more detail on data compliance reviews and what the Department and LSA are checking for when completing their reviews.

To ensure you receive new memos in the future, you can sign up for a variety of email listservs by going to <http://www.in.gov/dlgf/7063.htm>.