
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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Assessment Progress Introduction

On-time property tax billing is a culmination of a year's worth of work of locally elected officials. The process can be separated into two stages: Assessment-to-Budget and Budget-to-Tax billing. Because these two stages are closely tied, delays in any of the steps in these two stages can have an affect on the timing of property tax bills.

The first step in on-time billing is timely completion of the assessment process, also known as trending, a function of the office of the county assessor. Once the county assessor has completed trending, a report called a "ratio study" is submitted to the state for review and approval. Once the ratio study is approved, the assessor submits the gross assessed values to the county auditor, who then applies deductions and exemptions to determine the final net assessed values of properties. This information is then used to determine tax rates, which translate in tax bills for property tax payers.

The following five reports contain information provided by the county to show their progress in completing the 2007-pay-2008 assessment process.

The first two separate reports are of the Real Property and Personal Property status in a particular county. They show detailed synopsis of progress made, problems or delays encountered, and goals set by the county assessor. Information provided in these reports has been taken from correspondence and conversations with county officials.

The third report is of the status for the county's seven "Data Submissions." While some datasets show a significant "Number of Days Late," there are many factors which cause delays in submission of data that are outside a county official's control. These factors include but are not limited to: prior administration's delays, computer program glitches/problems, delays in receiving required information from other locally elected officials, vendor delays and legislative changes.

The last two reports are charts showing the progress of the county as updated by the county assessor. These visual aids illustrate the timeline of the "year in the life of a county assessor" and show where the county assessor falls in their steps toward on-time tax billing. The summary version shows only the key steps required for completion before their values are submitted to the county auditor. The detailed version shows each of the specific steps and the very detailed processes involved in arriving at a county's final gross assessed values.

Because each report is very technical in nature, please feel free to visit our website at www.in.gov/dlgf/2339.htm for a glossary of terms used.

Johnson County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: wr-ip

County Official Responsible: Marla A. Hash

Date Took Office: 1/1/1995

Level of Certification received by or before November 2007: Level I

Workplan Submitted: 12/11/2007

Workplan Detail Requested by DLGF: 12/21/2007

Workplan Detail Submitted: 1/3/2008

2007 Pay 2008 Ratio Study Received: 3/28/2008

Workbook Values: Received

Ratio Study Approved: 4/23/2008

Estimated Date for Completion:

3/1/08- 7p8 ratio study

What Work for Dataset has been Accomplished?

3/28/08 update - submitted ratio study
CLT should be done trending (per contract) by 3/1/08; estimate submitted 7/8 Real by 3/31/08

Roll to Auditor?

3/31/2008

Date for Splits and Combinations Entered? 12/20/2007

2007 Pay 2008 New Construction Entered? working - deadline for completion 2/1/08

Date for completed 2007 Sales Disclosures entered? working on, no estimated completion date

Date for Neighborhood Analysis?

Date for Sales Analysis?

Date for Land Valuation?

Date for Improvement Valuation - Cost Approach: 3/1/2008

Date for Improvement Valuation - Income Approach: 3/1/2008

Date for Improvement Valuation - Sales Approach: 3/1/2008

Current Vendor: Tyler Technologies

Vendor Contract Must Meet Statutory Deadlines? yes

Pay Vendor When Deadline Met or Monthly? deadline

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009? no

Johnson County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: wr-ip

2008 Pay 2009 Vendor: none at this time

Township Actions that Delayed County Duties:

Annual trending requirements shifting from Twp to County in 2005; Securing & maintaining software for assessment data shifting from Twp to County in 2005; resolution of Compliance issues shifting to County in 2005; coordination & staffing due to appeals from 2006 trending shifting to County in 2007

How are Township Actions Being Resolved?

created new full time appraiser position, hired an appraiser trainee, arranged for part time staff to work evenings on 2007 sales, contracted with extra Level II when needed.

Other County Action/Documentation of Efforts:

Limited written evidence of problems with Twps exist, most discussions were in person or by phone. Appeals on 6p7 and extension of appeal deadline caused delays. County IT dept is swamped, and concentrating on tax rebate checks rather than helping with parcel numbering issues and other compliancy issues for County to more forward.

Johnson County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Personal Property

Compliance Status: Pending

County Official Responsible: Marla A. Hash

Date Took Office: 1/1/1995

Level of Certification received by or before November 2007: Level I

Estimated Date for Completion:

1/16/2008

What Work for Dataset has been Accomplished?

all data is entered, formatting problems with export, County IT is working on correcting issue

Roll to Auditor?

Date for 2008 Mobile Home Valuation:

Current Vendor:

Vendor Contract Must Meet Statutory Deadlines? yes

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

Johnson County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

ABSTRACT

<i>Office - Auditor</i>	2007
<i>Date Data Due</i>	3/15 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	48
<i>Compliance Status</i>	

BUDGETORDER

<i>Office - Auditor</i>	2007
<i>Date Data Due</i>	2/15 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	77
<i>Compliance Status</i>	

PARCEL

<i>Office - Assessor</i>	2007
<i>Date Data Due</i>	10/1 of the Assessment Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	214
<i>Compliance Status</i>	wr-ip

PERSPROP

<i>Office - Assessor</i>	2007
<i>Date Data Due</i>	10/1 of the Assessment Year
<i>Date Loaded</i>	3/19/2008
<i>Number of Days Late</i>	171
<i>Compliance Status</i>	Pending

RATIOSTUDY

<i>Office - Assessor</i>	2007
<i>Date Data Due</i>	6/1 of the Assessment Year
<i>Date Loaded</i>	3/28/2008
<i>Number of Days Late</i>	301
<i>Compliance Status</i>	Approved

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

Johnson County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

SALEDISC

Office - Assessor

2007

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	4/21/2008
<i>Number of Days Late</i>	52
<i>Compliance Status</i>	r-nr

TAXDATA

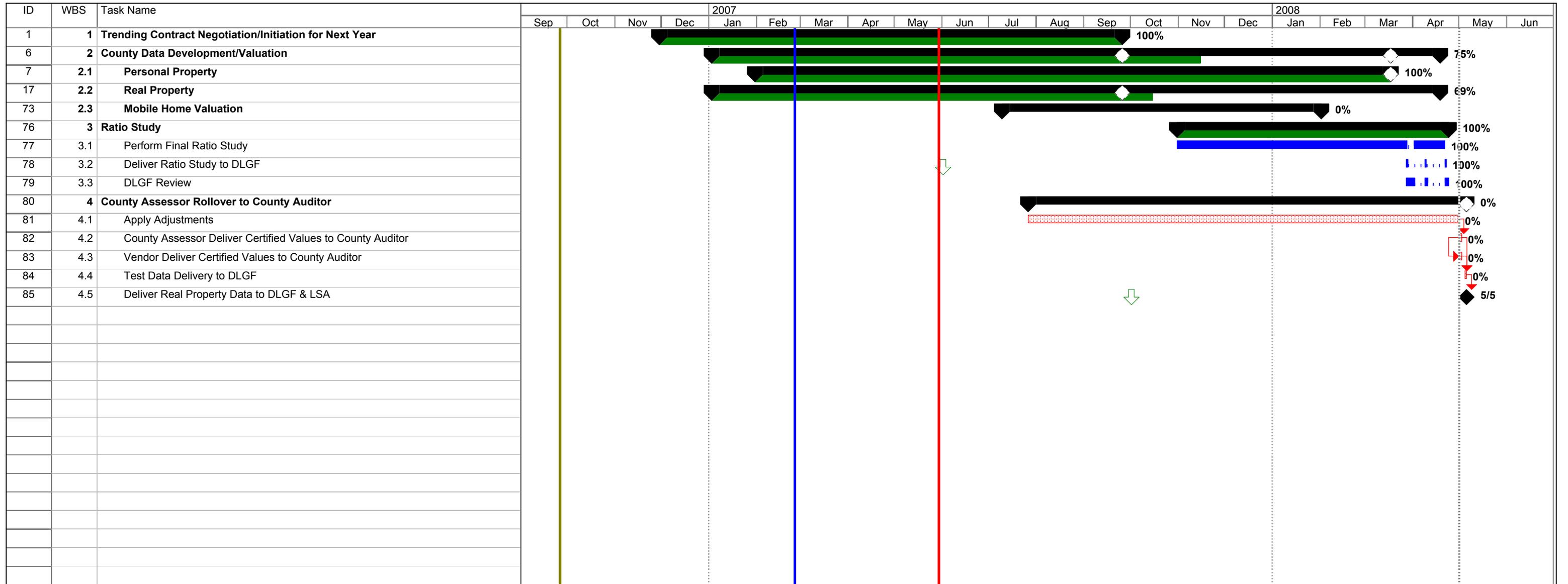
Office - Auditor

2007

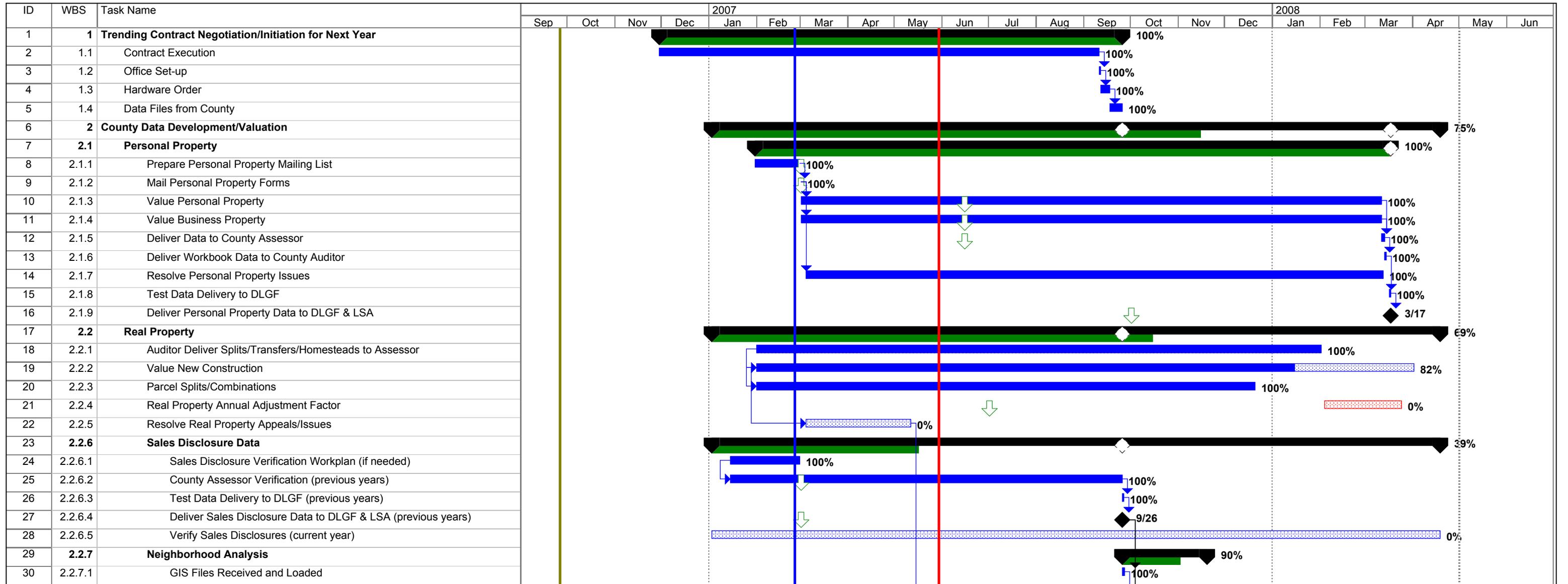
<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	62
<i>Compliance Status</i>	No data

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

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Project: Johnson County Trending.mp Date: Thu 5/1/08	Critical		Revise/Resubmit		Baseline Milestone		Project Summary		Real/Personal Data Due	
	Critical Revise/Resubmit		Task Progress		Milestone		External Tasks		Sales Data Due	
	Critical Progress		Baseline		Summary Progress		External Milestone		Ratio Study Due	
	Task		Baseline Revise/Resubmit		Summary		Deadline			



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