
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
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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.

Orange County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: Pending

County Official Responsible: Linda J. Reynolds

Date Took Office: 1/1/1990

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

Workplan Submitted: 12/13/2007

Workplan Detail Requested by DLGF:

Workplan Detail Submitted:

2007 Pay 2008 Ratio Study Received: 12/17/2007

Workbook Values: Received

Ratio Study Approved: 1/25/2008

Estimated Date for Completion:

12/14/07- 7p8 ratio study

What Work for Dataset has been Accomplished?

3/25/08- Believe their Vendor has figured out how to convert the parcels properly, and should be able to populate 18-digit parcels in the correct fields.

3/19/08- Much telephone correspondence with DLGF about parcel conversion. 2/21/08- Frustrations with 18-digit parcel conversion - Auditor is trying to convert but 1500-1800 parcels don't match with Assessor data. F-11's have already been printed and are due to go out early March. Worried that conversion will cause two datasets not to match and make them non-compliant. Also have questions with assessing of Mobile Homes and are working to get this completed.

Roll to Auditor?

Rolled to Auditor 2/6/08; upon approval of ratio study

Date for Splits and Combinations Entered? completed

2007 Pay 2008 New Construction Entered? all but half of 1 Twp is complete

Date for completed 2007 Sales Disclosures entered?

Date for Neighborhood Analysis? completed

Date for Sales Analysis? completed

Date for Land Valuation? completed

Date for Improvement Valuation - Cost Approach: completed

Date for Improvement Valuation - Income Approach: completed

Date for Improvement Valuation - Sales Approach: completed

Current Vendor:

Vendor Contract Must Meet Statutory Deadlines? no

Pay Vendor When Deadline Met or Monthly? Vendor's deadline

Warned Vendor for Failure to Meet Deadline?

Orange County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: Pending

Vendor Contract for 2008 Pay 2009? no

2008 Pay 2009 Vendor:

Township Actions that Delayed County Duties:

Of 10 Trustee/Assessors, 1 is excellent, 7 are good, 2 do not want anything to do with Real Property. Those 2 ignored requests for new construction, and finally told County to do it themselves. Taking away real property responsibilities would help County greatly (those two do not have their Level I). Every time County reminds Twp of deadlines, Twp's remind County that they are elected also!

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

nothing written, conversations only

Orange County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: *2008 Personal Property*

Compliance Status: *Pending*

County Official Responsible: Linda J. Reynolds

Date Took Office: 1/1/1990

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

Estimated Date for Completion:

11/27/2007

What Work for Dataset has been Accomplished?

completed & submitted

Roll to Auditor?

Date for 2008 Mobile Home Valuation:

Current Vendor: SCOPE

Vendor Contract Must Meet Statutory Deadlines?

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:

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

ABSTRACT

Office - Auditor

2007

Date Data Due

3/15 of the Pay Year

Date Loaded

Number of Days Late

48

Compliance Status

BUDGETORDER

Office - Auditor

2007

Date Data Due

2/15 of the Pay Year

Date Loaded

Number of Days Late

77

Compliance Status

PARCEL

Office - Assessor

2007

Date Data Due

10/1 of the Assessment Year

Date Loaded

4/17/2008

Number of Days Late

200

Compliance Status

Pending

PERSPROP

Office - Assessor

2007

Date Data Due

10/1 of the Assessment Year

Date Loaded

11/27/2007

Number of Days Late

58

Compliance Status

Pending

RATIOSTUDY

Office - Assessor

2007

Date Data Due

6/1 of the Assessment Year

Date Loaded

12/17/2007

Number of Days Late

199

Compliance Status

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.

Orange 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>	3/28/2008
<i>Number of Days Late</i>	28
<i>Compliance Status</i>	r-nr

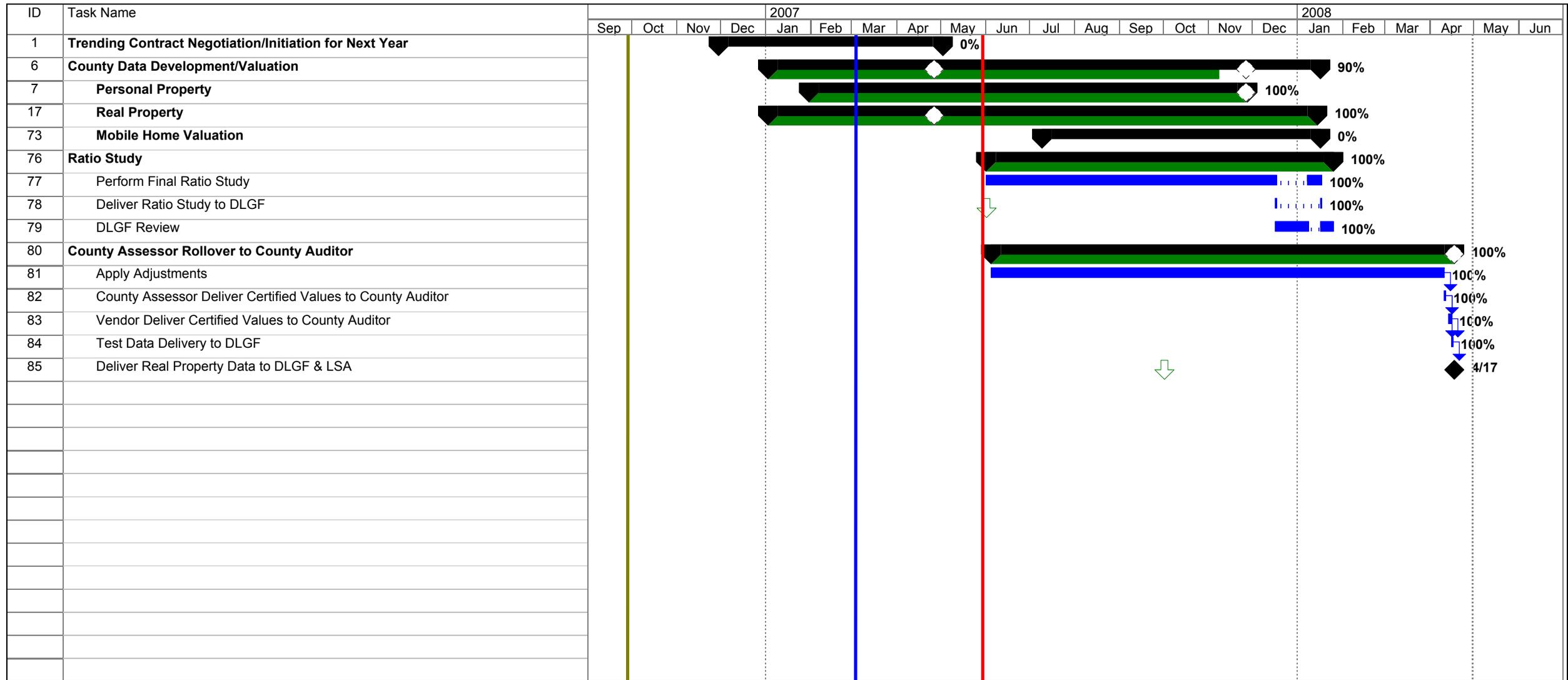
TAXDATA

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

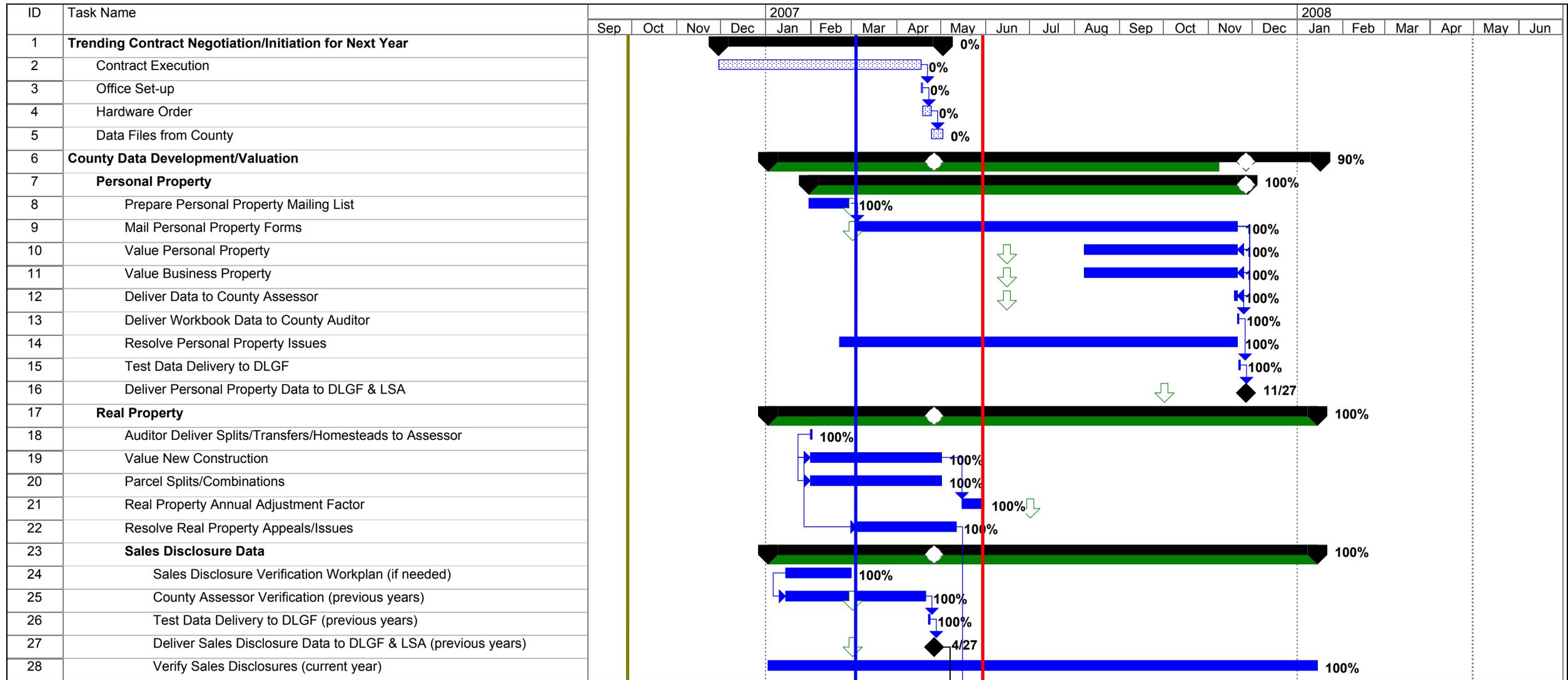
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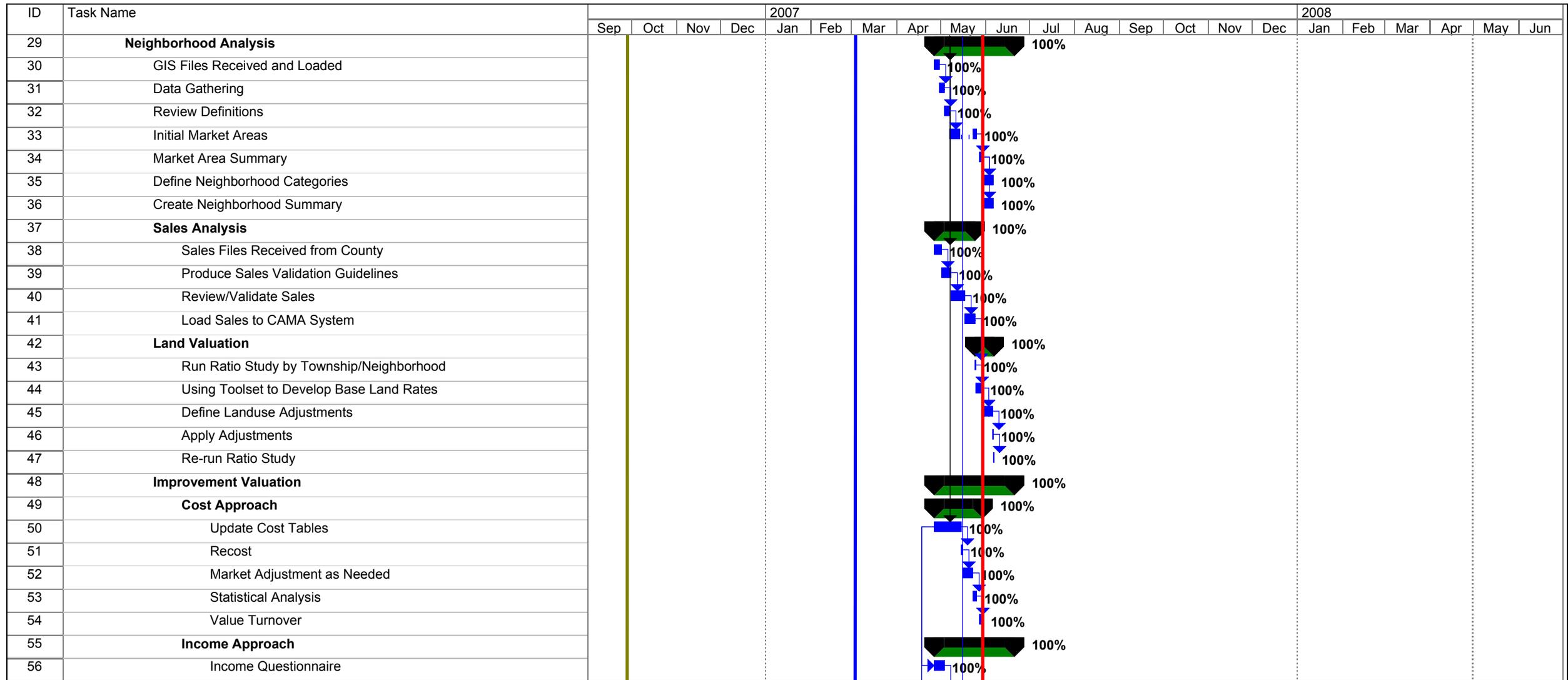
Project: Orange County Trending.mpp
Date: Wed 4/30/08

Critical		Task Progress		Summary Progress		Deadline	
Critical Revise/Resubmit		Baseline		Summary		Real/Personal Dates Due	
Critical Progress		Baseline Revise/Resubmit		Project Summary		Sales Data Due	
Task		Baseline Milestone		External Tasks		Ratio Study Due	
Revise/Resubmit		Milestone		External Milestone			

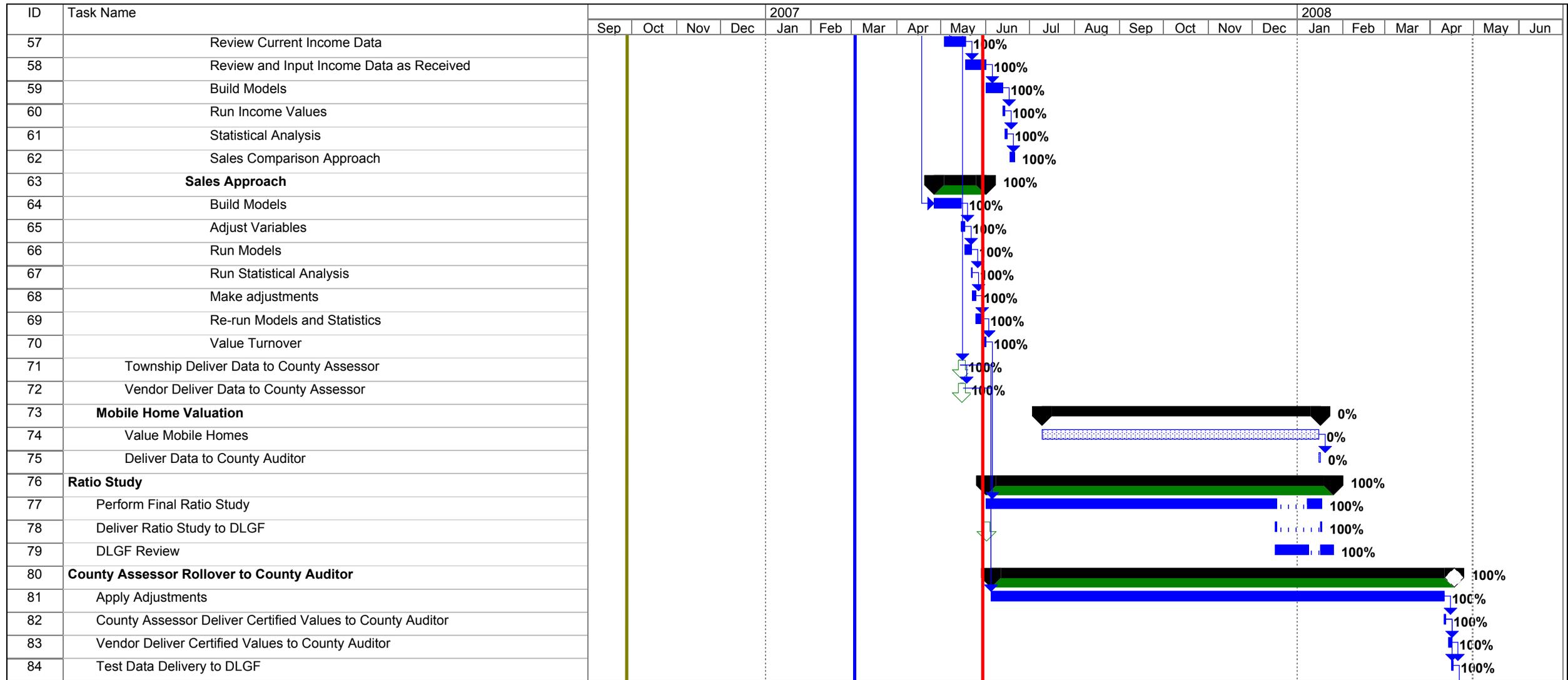


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ID	Task Name	2007												2008									
		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
85	Deliver Real Property Data to DLGF & LSA																						



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