

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** County Assessors, County Auditors and County Vendors  
**FROM:** Jeffrey A. Volz, Director of Data Analysis JAV  
**RE:** Government-Owned Assessed Values in Data Extract Files  
**DATE:** November 24, 2009

## MEMORANDUM

This memorandum will outline updates and detailed guidance for fields in the 2003A data specification that should be reported to the Department of Local Government Finance ("Department") and Legislative Services Agency ("LSA") with an assessed value of zero (0) in the real property data extract. This includes property classified as non-taxable (property class codes 600-669) and that is wholly owned by a non-taxable entity (i.e. Federal Government, State of Indiana, city, county, etc.).

Attached is a list of fields that must be zero (0) in the data extract files.

There may be instances where a parcel's predominant class code is government-owned, non-taxable, but a portion of the parcel may be assessable and taxable (i.e., county-owned hospital containing a private doctors' office). The parcel itself would be coded as government-owned, but there would still be a gross assessed value representing that of the doctors' office. In such cases, do not zero (0) all the assessed values in the various field, but instead report the portion of the parcel, land, improvements, etc. that is assessable and taxable.

Please make any necessary changes to export routines. The Department and LSA will still allow 2009 pay 2010 compliance for data without all subsequent child files (AV still should be zero for PARCEL, LAND, IMPROVE, and TAXDATA files in order to be Compliant), but it will be required for compliance for 2010-pay-2011 datasets.

For further clarification or questions, please contact [jvolz@dlgf.in.gov](mailto:jvolz@dlgf.in.gov) or by phone at 317-232-3759 or your data analyst. Contact information for data analysts is available at <http://www.in.gov/dlgf/2338.htm#DataAnalysis>.

## **FIELDS THAT SHOULD BE ZERO (0) IN DATA EXTRACT FILE**

### **PARCEL file:**

Current AV – Total Land  
Current AV – Total Improvements  
AV – Total Land and Improvements  
AV – Commercial Land  
AV – Commercial Improvements  
AV – Commercial Land and Improvements  
AV – Residential Land and Lots  
AV – Residential Improvements  
AV – Residential Land and Improvements  
AV – Non-Residential Land  
AV – Non-Residential Improvements  
AV – Non-Residential Land and  
Improvements  
AV – Dwelling  
AV – Farmland  
AV – Classified Land  
AV – Homesite(s)  
Average AV/Acre  
Prior AV – total Land  
Prior AV – Total Improvements

### **LAND File:**

Appraised Value

### **IMPROVE File:**

Appraised Value

### **DWELLING File:**

Total Base Value  
Row Type Adjustment  
Unfinished Interior Value Adjustment  
Extra Living Units Value Adjustment  
Rec Room Value Adjustment  
Loft Value Adjustment  
Fireplace Value Adjustment  
No Heating Value Adjustment  
Air Conditioning Value Adjustment  
No Electrical Value Adjustment  
Plumbing Value Adjustment  
Garage Value Adjustment  
Exterior Features Value Adjustment

### **BUILDING File:**

Total Base Value  
Plumbing Fixtures Value  
Special Features Value  
Exterior Features Value

### **BLDDETL File:**

Square Foot Rate  
Heating/AC Value Adjustment  
Sprinkler Value Adjustment

### **TAXDATA File:**

Total Net AV  
Current AV – Total Land  
Current AV – Total Improvements  
AV – Total Land and Improvements  
AV – Residential Land and Lots  
AV – Residential Improvements  
AV – Residential Land and Improvements  
AV – Non-Residential Land  
AV – Non-Residential Improvements  
AV – Non-Residential Land and  
Improvements

### **ADJMENTS File:**

No fields need to be zeroed in this file; but government-owned properties should not have any deductions applied.