

## Section A: Interface

**Purpose:** Perform an annual update of the rolling of certified gross assessed values from the county assessor to the county auditor by completing the tests shown below. Demonstrate property tax management system can perform functions across sub-systems without requiring users to manually re-key data. <50 IAC 26-15, 50 IAC 26-18-3>

### Test Area 1: CAMA to Tax and Billing Interface

1. Upon certification of gross assessed values for Pay 2013, from the CAMA system generate the PARCEL file per the specification requirements of 50 IAC 26-20 and a roll report, which summarizes gross assessed values by taxing district. Demonstrate that the tax and billing system can import the data correctly from the PARCEL file via a programmed interface. Once the interface has successfully imported the data from the PARCEL file, demonstrate the following:

- a. Generate a roll and balance report from the tax and billing system so users can verify that the certified gross assessed values rolled correctly from the CAMA system to the tax and billing system.
- b. In the tax and billing system, demonstrate that the classification of gross assessed values for real property records has been imported and broken down into the following sections:

Land eligible for the one percent (1%) tax cap

Improvements eligible for the one percent (1%) tax cap

Non-Homestead Residential Land eligible for the two percent (2%) tax cap

Commercial Apartment Land eligible for the two percent (2%) tax cap

Long Term Care Facility Land eligible for the two percent (2%) tax cap

Farmland eligible for the two percent (2%) tax cap

Mobile Home Land eligible for the two percent (2%) tax cap

Non-Homestead Residential Improvements eligible for the two percent (2%) tax cap

Commercial Apartment Improvements eligible for the two percent (2%) tax cap

Long Term Care Facility Improvements eligible for the two percent (2%) tax cap

Land eligible for the three percent (3%) tax cap

Improvements eligible for the three percent (3%) tax cap

- c. Demonstrate that the CAMA system maintains the total gross assessed value and property tax cap allocations for 1) values as originally interfaced, and 2) the current value in the CAMA system as extracted in the PARCEL file, and 3) the current value in the tax and billing system after any necessary adjustments.
- d. Demonstrate that the tax and bill system maintains the total gross assessed value and property tax cap allocations for 1) values as originally interfaced and 2) the current value in the tax and billing system after any necessary adjustments.

## Test Area 1 Continued

e. At the time of interfacing the values, demonstrate that the tax and billing system reviews real property records to check for an indicator of homestead standard deduction eligibility. Verify that if the records are homestead eligible and classified in the one percent (1%) tax cap in the CAMA system, the land and improvements for the records remain in the one percent (1%) tax cap in the tax and billing system. Verify that if the records are not eligible and classified in the one percent (1%) tax cap in the interface files, the land and improvements for the records will be reallocated to the two percent (2%) tax cap in the tax and billing system.

f. After the certified gross assessed values for Pay 2013 have been interfaced, access a property record in the CAMA system and make an allowable change (e.g., appeals, corrections of error) to the assessed value for Pay 2013. Demonstrate that the CAMA system prevents the user from changing and removing the certified gross assessed value of the property but instead allows for a separate posting to be created for the updated value.

g. After the certified gross assessed values for Pay 2013 have been interfaced and locked, demonstrate that the property tax management system prevents county officials from executing another roll of the certified gross assessed values for the same year without approval from the DLGF, as monitored and enforced by the tax and billing vendor.

## Test Area 2: Mobile to Tax and Billing Interface

1. Upon certification of gross assessed values for Pay 2013 for MOBILE data, from the assessment system, generate the MOBILE file per the specification requirements of 50 IAC 26-20 and a roll report. Demonstrate that the tax and billing system can import the data correctly from the MOBILE file via a programmed interface. Once the interface has successfully imported the data from the MOBILE file, demonstrate the following:
  - a. Generate a roll and balance report from the tax and billing system that officials can use to verify that the certified gross assessed values rolled correctly from the assessment system to the tax and billing system.
  - b. In the tax and billing system, demonstrate that the classification of gross assessed values for property records has been imported and broken down correctly as follows:
    - Improvements eligible for the one percent (1%) tax cap
    - Non-Homestead Residential Improvements eligible for the two percent (2%) tax cap
    - Improvements eligible for the three percent (3%) tax cap
  - c. Demonstrate that users have the ability to access the property tax cap allocations of interfaced property records as the values and allocations were originally interfaced in both the assessment and tax and billing systems.
  - d. At the time of interfacing the values, demonstrate that the tax and billing system reviews property records to check for an indicator of homestead standard deduction eligibility. Verify that if the records are homestead eligible and classified in the one percent (1%) tax cap in the assessment system, they remain in the one percent (1%) tax cap in the tax and billing system. Verify that if the records are not eligible and classified under the one percent (1%) tax cap in the assessment system, the land and improvements for the records will be reallocated to the two percent (2%) tax cap in the tax and billing system.
  - e. After the certified gross assessed values for Pay 2013 have been interfaced, access a property record in the assessment system and make an allowable change (e.g., appeals, corrections of error) to the assessed value for Pay 2013. Demonstrate that the assessment system prevents the user from changing and removing the certified gross assessed value of the property but instead allows for a separate posting to be created for the updated value.
  - f. After the certified gross assessed values for Pay 2013 have been interfaced and locked, demonstrate that the property tax management system prevents county officials from executing another roll of the certified gross assessed values for the same year without approval from the DLGF, as monitored and enforced by the tax and billing vendor.

### **Test Area 3: Personal Property to Tax and Billing Interface**

1. Upon certification of gross assessed values for Pay 2013, from the personal property assessment system, generate the PERSPROP file per the specification requirements of 50 IAC 26-20 and a roll report with the gross assessed values that are being interfaced. Demonstrate that the tax and billing system can import the data correctly from the PERSPROP file via a programmed interface. Once the interface has successfully imported the data from the PERSPROP file, demonstrate the following:
  - a. Generate a roll and balance report from the tax and billing system that officials can use to verify that the certified gross assessed values rolled correctly from the personal property assessment system to the tax and billing system.
  - b. In the tax and billing system, demonstrate that the classification of gross assessed values for personal property records have been imported and broken down correctly under the three percent (3%) tax cap. Demonstrate that users have the ability to access the property tax cap allocations of interfaced property records as the values and allocations were originally interfaced in both the assessment and tax and billing systems.
  - c. After the certified gross assessed values for Pay 2013 have been interfaced, access a property record in the personal property assessment system and make an allowable change (e.g., appeals, corrections of error) to the assessed value for Pay 2013. Demonstrate that the personal property assessment system prevents the user from changing and removing the certified gross assessed value of the property but instead allows for a separate posting to be created for the updated value.
  - d. After the certified gross assessed values for Pay 2013 have been interfaced and locked, demonstrate that the property tax management system prevents county officials from executing another roll of the certified gross assessed values for the same year without approval from the DLGF, as monitored and enforced by the tax and billing vendor.

#### **Test Area 4: Oil and Gas to Tax and Billing Interface**

1. Upon certification of gross assessed values for Pay 2013, from the oil and gas assessment system, generate the OILGAS and OILGASALL file per the specification requirements of 50 IAC 26-20 and a roll report with the gross assessed values that are being interfaced. Demonstrate that the tax and billing system can import the data correctly from the files via a programmed interface. Once the interface has successfully imported the data from the file, demonstrate the following:
  - a. Generate a roll and balance report from the tax and billing system that officials can use to verify that the certified gross assessed values rolled correctly from the oil and gas assessment system to the tax and billing system.
  - b. In the tax and billing system, demonstrate that the classification of gross assessed values for property records have been imported and broken down correctly under the three percent (3%) tax cap. Demonstrate that users have the ability to access the property tax cap allocations of interfaced property records as the values and allocations were originally interfaced in both the assessment and tax and billing systems.
  - c. After the certified gross assessed values for Pay 2013 have been interfaced, access a property record in the oil and gas assessment system and make an allowable change (e.g., appeals, corrections of error) to the assessed value for Pay 2013. Demonstrate that the oil and gas assessment system prevents the user from changing and removing the certified gross assessed value of the property but instead allows for a separate posting to be created for the updated value.
  - d. After the certified gross assessed values for Pay 2013 have been interfaced and locked, demonstrate that the property tax management system prevents county officials from executing another roll of the certified gross assessed values for the same year without approval from the DLGF, as monitored and enforced by the tax and billing vendor.

**Test Area 5: "Re-Roll" of Certified Gross Assessed Values**

1. Assume that the Department has authorized a "re-roll" of certified gross assessed values for Pay 2013. Demonstrate that the functionality exists for the software vendor to replace the originally rolled values with updated gross assessed values.

**Test Area 6: Tax and Billing System Post Certification Lock Guidance**

1. After the certified gross assessed values for Pay 2013 have been rolled, access a property record in the tax and billing system and make an allowable change to the assessed value for Pay 2013. Demonstrate that the tax and billing system prevents the user from changing or removing the certified gross assessed value of the property but allows for a separate posting to be created to update the value.

## Section B: Integration

Purpose: Demonstrate that the property tax management system can perform functions across sub-systems without requiring users to manually re-key data. <50 IAC 26-15, 50 IAC 26-18-3>

Vendors: Perform the tasks listed immediately below in advance of demonstrating Integration Test Areas 1 through 3. Integration Test Areas 1 through 3 will then examine the results after these actions have been executed. Additionally, the Department evaluators will ask vendors to perform these actions more than once.

1. In the sales disclosure system, enter records that will require a property split in the tax and billing system.
2. In the sales disclosure system, enter records that will transfer ownership and add deductions to a property.
3. In the tax and billing system, enter an adjustment of assessed value to a real property parcel based on an allowable change as referenced in 50 IAC 26-14-2.
4. In the tax and billing system, perform a correction of error to a real property record based on an allowable change as referenced in 50 IAC 26-14-2.
5. In the tax and billing system, change the property address associated with a record for Pay 2013.
6. In the tax and billing system, perform property splits effective Pay 2013.
7. In the tax and billing system, perform a property combination on two eligible existing parcel records effective Pay 2013.
8. In the tax and billing system, perform a transfer of ownership on a real property record for Pay 2013.
9. In the tax and billing system, deactivate a real property record.
10. In the tax and billing system, add the deductions to a real property record as requested by the evaluator.
11. In the CAMA system, enter an adjustment of assessed value to a real property parcel based on allowable change as referenced in 50 IAC 26-14-2.
12. Create and run required integration files that will take the data created in the above tasks and integrate it with the other systems of the property tax management system. Changes in splits, combinations, and value changes that originated in the tax and billing system, should integrate the data into the CAMA assessment system. Integration will also be tested for sales disclosure data going from the sales disclosure system to the CAMA system on sales and parcel data. Additionally, split and transfer data from the sales disclosure system must integrate to the tax and billing system.

## **Test Area 1: Sales Disclosure Data Integration to Tax and Billing Software**

1. For a property record where a split has been performed, demonstrate that:
  - a. The tax and bill system imports new sales records on a daily basis. The system must allow users to view, accept, and make any necessary adjustments before choosing to process the split. If records have not been attended to in the system before the next daily update, the records that have not been approved or edited must be displayed with the next day's changes until they have been accepted, rejected, or edited.
  - b. The newly created parcel shall appear in the tax and billing system after the data has been imported from the sales disclosure system.
2. After the split is performed, ensure that historical data are available for both of the parcels involved in the split.
3. For the property record where the transfer of ownership has occurred via a sales disclosure, demonstrate that:
  - a. The tax and bill system imports new sales records on a daily basis. The system must allow users to view, accept, and make any necessary adjustments before choosing to process the transfer. If records have not been attended to in the system before the next daily update, the records that have not been approved or edited must be displayed with the next day's changes until they have been accepted or edited.
  - b. The tax and billing system provides the option to users of specifying how the names contained on the record should be formatted prior to importing the information into the system. The tax and bill system shall allow users to import names as they appear in the sales disclosure or with all capital letters. It must also allow the user to specify the order of the buyers (First name, Last name ) and provide options to store buyers depending on whether the buyers' last names are the same.
  - c. The tax and billing system must allow users to view the transfer information from the sale disclosure record and either 1) accept the updated ownership information without manually having to re-key the data or 2) make any necessary adjustments to the record before completing the transfer in the tax and billing system.
  - d. Verify that the tax and billing system prompts the user to select the removal and/or continuation of all applicable exemptions and credits for only the appropriate affected tax year(s).
  - e. Verify that in the tax and billing system any applicable deductions on the property are transferred over to the new owner for only the appropriate affected tax year(s) in accordance with Indiana Code.
4. For a sales disclosure that is used to file a deduction, demonstrate that the tax and bill system should allow users to integrate this data and apply deductions after reviewing eligibility.

**Test Area 2: Sales Disclosure Data Integration to CAMA Software**

1. Upon integration from the sales disclosure system, the CAMA system shall have the functionality to capture and maintain all sales-related data required for pricing models and ratio study completion. Demonstrate that the transaction history has been updated and sales data are shown for the applicable parcels.
2. Upon integration from the sales disclosure system, demonstrate that the CAMA system shall have the functionality to capture and maintain in the database a snapshot of the physical characteristics of the property at the time of the sale as required by 50 IAC 27-3-1.

### **Test Area 3: Tax and Bill to CAMA Integration**

#### **1. Changes to Owner Data, Billing Data, and Parcel Address**

For any change of property address made to a property record, demonstrate that:

- a. The updated information made in the tax and billing system for the parcel appears within the assessment system.
- b. Necessary adjustments can be made to the parcel by users in the assessment system before changes are implemented. The system must allow users to view, accept, and make any necessary adjustments before choosing to process the data. If records have not been attended to in the system before the next daily update from the tax and bill system, the records that have not been approved or edited must be displayed with the next day's changes until they have been accepted or edited.
- c. The previous property address information associated with the record has not been changed for the prior years in the assessment system.

#### **2. Property Split and/or Deactivation**

For a property split performed on a real property parcel, demonstrate that:

- a. The newly created or deactivated parcel appears within the assessment system and that necessary adjustments can be made to the updated name or address data by CAMA users before the split is implemented.

#### **3. Property Combination**

For a combination performed on two eligible existing real property parcels, demonstrate that:

- a. The newly created parcel appears within the assessment system and that necessary adjustments can be made to the newly created parcel by users.
- b. Users may still access transactional history and characteristics of the two original parcels prior to the combination, including the certified gross assessed value and certified net assessed value, for at least two years prior to Pay 2013 in the assessment system and tax and billing system.

#### **4. Adjustment of Real Property Assessed Value**

For the adjustment of assessed value or correction of error to a real property parcel, demonstrate that:

- a. Any adjustments to the parcel value or allocation appears in the CAMA assessment system. The CAMA system must store: (1) the certified gross values as rolled; (2) the current value in the assessment system as adjusted by the assessor and that corresponds to the value in the PARCEL file; and (3) the most recent assessed value allocation from the tax and billing system.
- b. That the property tax management system creates a separate posting with the modified data and does not overwrite the certified gross assessed value and tax data for the given parcel.

#### **5. Application of Deductions**

- a. For a new homestead deduction, in either a new filing or a sales disclosure filing, demonstrate that the CAMA user is prompted if a homestead deduction is processed on a parcel that does not currently have an assessed value allocation to a 1% land and 1% improvement.

## Section C: Reporting and File Exporting

### Test Area 1: Reporting Capabilities in the Property Tax Management System

**Purpose:** Determine whether the property tax management system enables operators to perform user-defined reporting operations across its sub-systems (e.g., across the assessment and tax and billing systems). <50 IAC 26-10-1, 50 IAC 26-11-1, 50 IAC 26-18-3>

1. Integrate a file from the tax and billing system that allows the CAMA system to generate a report identifying mismatches and inconsistencies between the systems. Reports must identify at least the following:
  - a. Real property that appears in one system and not in the other.
  - b. Real property that have name fields that do not match the tax and billing system.
  - c. Real property that have property or billing property address fields that do not match the tax and billing system.
2. Generate a report from both the CAMA and the tax and billing system on all parcels with an active homestead without an assessed value allocation to a 1% bucket.
3. Generate the Department-prescribed lock modification tracking document from the tax and billing system and verify that any allowable changes made are reflected in the document.
4. Generate a report from the CAMA system that outlines any differences between the current values from the CAMA system, as extracted in the PARCEL file, and the current values from the tax and billing system.

## Test Area 2: Creation and Exporting of Files

**Purpose:** Demonstrate the property tax management system's ability to export all state specified data in the format required under this article. <50 IAC 26-18-3, 50 IAC 26-20, 50 IAC 26-21>

1. Demonstrate that the sales disclosure system can correctly extract sales disclosure data on a weekly basis for upload into the Gateway SDF portal. The extract should contain any new or edited sales disclosure filing since the last upload to the Gateway SDF.
2. Demonstrate that the tax and bill vendor can run an extract of all the parcels, names, addresses, and homestead deductions for upload into a CAMA system in order to generate reports identifying mismatches.
3. Create the following files for the Department. The software system required to generate each file is listed in parentheses.
  - a. PARCEL (CAMA)
  - b. LAND (CAMA)
  - c. IMPROVE (CAMA)
  - d. DWELLING (CAMA)
  - e. BUILDING (CAMA)
  - f. BLDDETL (CAMA)
  - g. APPEAL (CAMA)
  - h. SALEDISC (Sales Disclosure)
  - i. SALECONTAC (Sales Disclosure)
  - j. SALEPARCEL (Sales Disclosure)
  - k. PERSPROP (Personal Property)
  - l. POOLDATA (Personal Property)
  - m. APPEALPP (Personal Property)
  - n. MOBILE (Mobile Home or Personal Property)
  - o. APPEALMH (Mobile Home or Personal Property)
  - p. OILGAS (Oil and Gas)
  - q. OILGASALL (Oil and Gas)
  - r. TAXDATA (Tax and Bill)
  - s. ADJMENTS (Tax and Bill)