



Overview of Sales Disclosure Form

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Nuts and Bolts of the SDF

IC 6-1.1-5.5-1

"Conveyance" defined

- Sec. 1. As used in this chapter, "conveyance" means any transfer of a real property interest for valuable consideration.



Nuts and Bolts of the SDF

IC 6-1.1-5.5-2

"Conveyance document" defined

Sec. 2. (a) As used in this chapter, "conveyance document" means any of the following:

- (1) Any of the following that purports to transfer a real property interest for valuable consideration:
 - (A) A document.
 - (B) A deed.
 - (C) A contract of sale.
 - (D) An agreement.
 - (E) A judgment.
 - (F) A lease that includes the fee simple estate and is for a period in excess of ninety (90) years.
 - (G) A quitclaim deed serving as a source of title.
 - (H) Another document presented for recording.
- (2) Documents for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, condemnation, or probate.
- (3) Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety.



Nuts and Bolts of the SDF

Continued . . .

(b) The term does not include the following:

- (1) Security interest documents such as mortgages and trust deeds.
- (2) Leases that are for a term of less than ninety (90) years.
- (3) Agreements and other documents for mergers, consolidations, and incorporations involving solely nonlisted stock.
- (4) Quitclaim deeds not serving as a source of title.
- (5) Public utility or governmental easements or rights-of-way.



Nuts and Bolts of the SDF

IC 6-1.1-5.5-3

**Sales disclosure form filing and review process;
forwarding and use of forms; confidential
information; conveyance of multiple parcels**

Sec. 3. (a) For purposes of this section, "party"
includes:

- (1) a seller of property that is exempt under the seller's ownership; or
- (2) a purchaser of property that is exempt under the purchaser's ownership;
from property taxes under IC 6-1.1-10.



Nuts and Bolts of the SDF

Continued . . .

- (a) Subject to subsections (g) and (h), before filing a conveyance document with the county auditor under IC 6-1.1-5-4, all the parties to the conveyance must do the following:
- (1) Complete and sign a sales disclosure form as prescribed by the department of local government finance under section 5 of this chapter. All the parties may sign one (1) form, or if all the parties do not agree on the information to be included on the completed form, each party may sign and file a separate form.
For conveyance transactions involving more than two (2) parties, one (1) transferor and one (1) transferee signing the sales disclosure form is sufficient.
 - (2) Before filing a sales disclosure form with the county auditor, submit the sales disclosure form to the county assessor. The county assessor must review the accuracy and completeness of each sales disclosure form submitted immediately upon receipt of the form and, if the form is accurate and complete, stamp or otherwise approve the form as eligible for filing with the county auditor and return the form to the appropriate party for filing with the county auditor. If multiple forms are filed in a short period, the county assessor shall process the forms as quickly as possible.



Nuts and Bolts of the SDF

Continued . . .

- For purposes of this subdivision, a sales disclosure form is considered to be accurate and complete if:
 - (A) the county assessor does not have substantial evidence when the form is reviewed under this subdivision that information in the form is inaccurate; and
 - (B) both of the following conditions are satisfied:
 - (i) The form contains the information required by section 5(a)(1) through 5(a)(16) of this chapter as that section applies to the conveyance transaction, subject to the obligation of a party to furnish or correct that information in the manner required by and subject to the penalty provisions of section 12 of this chapter. The form may not be rejected for failure to contain information other than that required by section 5(a)(1) through 5(a)(16) of this chapter.
 - (ii) The form is submitted to the county assessor in a format usable to the county assessor.



Nuts and Bolts of the SDF

Continued . . .

- The parties must then file the sales disclosure form with the county auditor.
- (c) The auditor shall review each sales disclosure form and process any deduction for which the form serves as an application under IC 6-1.1-12-44. The auditor shall forward each sales disclosure form to the county assessor. The county assessor shall verify the assessed valuation of the property for the assessment date to which the application applies and transmit that assessed valuation to the auditor. The county assessor shall retain the forms for five (5) years. The county assessor shall forward the sales disclosure form data to the department of local government finance and the legislative services agency in an electronic format specified jointly by the department of local government finance and the legislative services agency on or before April 1 in a year ending before January 1, 2016, and on or before February 1 in a year beginning after December 31, 2015. The county assessor shall forward a copy of the sales disclosure forms to the township assessors in the county. The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.



Nuts and Bolts of the SDF

Continued . . .

- (d) If a sales disclosure form includes the telephone number or Social Security number of a party, the telephone number or Social Security number is confidential.
- (e) County assessing officials, county auditors, and other local officials may not establish procedures or requirements concerning sales disclosure forms that substantially differ from the procedures and requirements of this chapter.
- (f) Except as provided in subsection (h), a separate sales disclosure form is required for each parcel conveyed, regardless of whether more than one (1) parcel is conveyed under a single conveyance document.
- (g) Only one (1) sales disclosure form is required for the conveyance under a single conveyance document of two (2) or more contiguous parcels located entirely within a single taxing district.



Nuts and Bolts of the SDF

IC 6-1.1-5.5-4

Filing fee; exceptions; distribution of revenue

- Sec. 4. (a) Except as provided in subsection (b), a person filing a sales disclosure form under this chapter shall pay a fee of ten dollars (\$10) to the county auditor.
- (b) No fee is due and payable under subsection (a) if the conveyance to which the sales disclosure form filing applies is either or both of the following:
 - (1) To a charity.
 - (2) Under a conveyance document described in section 2(a)(2) or 2(a)(3) of this chapter.
- (c) Fifty percent (50%) of the revenue collected under this section and section 12 of this chapter shall be deposited in the county sales disclosure fund established under section 4.5 of this chapter. Fifty percent (50%) of the revenue shall be transferred to the state treasurer for deposit in the state assessment training fund established under section 4.7 of this chapter.



Nuts and Bolts of the SDF

IC 6-1.1-5.5-6

Acceptance of form by county auditor; requirements for recording

Sec. 6. (a) The county auditor may not accept a conveyance document if:

- (1) the sales disclosure form signed by all the parties and attested as required under section 9 of this chapter is not included with the document; or
 - (2) the sales disclosure form does not contain the information required by section 5(a)(1) through 5(a)(16) of this chapter as that section applies to the conveyance, subject to the obligation of a party to furnish or correct the information in the manner required by and subject to the penalty provisions of section 12 of this chapter.
- b) The county recorder shall not record a conveyance document without evidence that the parties have filed with the county auditor a sales disclosure form approved by the county assessor as eligible for filing under section 3(b)(2) of this chapter.



Nuts and Bolts of the SDF

IC 6-1.1-5.5-12 (EXCERPT ONLY)

Civil penalties

Sec. 12. (a) A party to a conveyance who:

(1) either:

(A) files a sales disclosure form that does not contain all of the information required by this chapter; or

(B) files a sales disclosure form that contains inaccurate information; and receives from the township assessor (in a county containing a consolidated city) or the county assessor (in any other county) written notice of the problems described in clause (A) or (B); and

(2) fails to file a correct sales disclosure form that fully complies with all requirements of this chapter within thirty (30) days after the date of the notice under subdivision (1);

is subject to a penalty in the amount determined under subsection (b).

(b) The amount of the penalty under subsection (a) is the greater of:

(1) one hundred dollars (\$100); or

(2) twenty-five thousandths percent (0.025%) of the sale price of the real property transferred under the conveyance document.



Frequently Asked Questions

- **Can we make every person recording a deed file an SDF? If not, for those parties that need not file an SDF, can we make them file a county-prescribed form?**
- No, you cannot make every party recording a deed file a SDF. Only certain circumstances necessitate a SDF. As for imposing a county-prescribed form, this is probably more of a local decision counties make with the advice and counsel of their legal counsel. Counties should refrain from making the process of recording deeds or transferring property unreasonably burdensome. **ONLY SDFs CAN BE USED FOR TRENDING/RATIO STUDIES!**



Frequently Asked Questions

- One of the most common complaints the Department receives concerning SDFs is inconsistency among counties in the way the forms are processed. The statute below suggests that while there may be some variation from county to county, there should not be substantial departure from state law:

IC 6-1.1-5.5-3

Sales disclosure form filing and review process; forwarding and use of forms; confidential information; conveyance of multiple parcels

- (f) County assessing officials, county auditors, and other local officials may not establish procedures or requirements concerning sales disclosure forms that substantially differ from the procedures and requirements of this chapter.



Frequently Asked Questions

Consistency is the major issue! Examples:

- Whether or not the transaction is exempt from SDF, some counties always require SDF. **Response: See slide 13.**
- Some counties require SDF and fee in divorce and some do not. **Response: If you have a document for a compulsory transaction involving divorce, a SDF is required but there is no fee.**
- Some counties require handwritten SDF and some require computer/electronic submission. **Response: A county may choose to accept longhand submissions. In the event that a form is submitted longhand, the county assessor's office will enter the data in the database.**
- Some counties will only take black ink. **Response: Black ink is the preferred type of ink to be used, as other colors can cause problems for scanning purposes, so the form should (not must) be either typed or printed in black ink. However, the signatures on page 2 do not have to be in black ink.**



Frequently Asked Questions

- Some counties require the signature of a spouse on a SDF even though the spouse is not/never has been on the deed/title. **Response:** Only the spouse completing the SDF needs to sign the form. However, if one spouse wishes to use the SDF to complete the application for the homestead standard deduction, both spouses' identification numbers must be provided regardless of who is the owner of the property. Married couples are limited to one homestead standard deduction and so the identification numbers of both spouses are important.
- Fees vary county to county depending on the number of legal descriptions in the deed. **Response:** IC 6-1.1-5.5-4, Filing fee; exceptions; distribution of revenue, Sec. 4. (a) Except as provided in subsection (b), a person filing a sales disclosure form under this chapter shall pay a fee of ten dollars (\$10) to the county auditor.
- What ID is allowed on a SDF for a buyer? Last 5 of driver's license, ID, or other number—some counties will not accept out-of-state ID. **Response:** When applying for a homestead deduction, the last five digits of the SSN are required. A person who doesn't have a SSN can use the last five digits of a state ID number or DLN (out-of-state DLN can be cited). The same is true when applying through an HC10.
- Phone number and email required—should this be required or optional? **Response:** Statute requires a phone number, but does not require an e-mail address.



Frequently Asked Questions

- Inconsistency in filing any tax deductions on the SDF as some counties allow for deductions to be filed through the SDF and other counties will not allow any deductions through the SDF—not even the homestead.

Response: A SDF can be used to apply for certain deductions, including the homestead. If this portion of the SDF is validly completed, the auditor must allow the deduction.

- How to handle receipts of the SDF?

Response: The receipt should be returned with the deed.



Don't Forget . . .

- There are quite a few SDF FAQs on the Department's website:
<http://gatewaysdf.ifionline.org/FAQ.aspx>
- A lot of your questions could have answers there!



FAQs

The conveyance was for no consideration; however, the deed says “for \$1 and other valuable consideration.” How should we proceed?

In the case of a gift or other non-value transaction, the deed may still say that it was for \$1 or \$10 “and other valuable consideration.” This is a boilerplate statement that many attorneys use in drafting conveyance documents, but generally does not have any bearing on whether there is actually “valuable consideration” for the purposes of the sales disclosure statute. If the deed brought to the auditor’s office for filing says for \$1 or \$10, the assessor or auditor should ask whether the property was transferred for consideration. If it was, then a completed sales disclosure form would be required. If the individual says that the transaction was a gift, the auditor should accept the deed.



FAQs

Is a sales disclosure form required with a land contract? If so, what is the sales price?

Yes, a sales disclosure is required with the recording of a land contract. The sales price is the original land contract amount. At the time the deed is recorded to complete the land contract, another sales disclosure must be filed stating the sales price as the original land contract amount. The deed should not be transferred until the close of the contract.



FAQs

Do transfers from a testamentary trust require a sales disclosure form?

What about non-supervised distributions from an estate?

Neither of these documents requires a sales disclosure form to be filed with the recording.

Who can sign the form (for instance, can legal counsel do so)?

A bank or title company must have a notarized power of attorney form to be an authorized representative for the buyer or seller. An attorney representing either party is not required to have a power of attorney. Note that in cases where a corporation is the seller or buyer, a resolution or other legal document that designates authorized signatories for the business is an acceptable substitute for a power of attorney. Any person signing for the buyer or seller must be identified clearly and must provide contact information, including complete and legible name, address, and telephone number. The signature of only one buyer and one seller is required.



FAQs

Are original signatures required?

No. Faxed copies are acceptable.

Do both husband and wife have to sign the sales disclosure form?

Only the spouse completing the sales disclosure form must sign the form. However, if one spouse wishes to use the sales disclosure form to complete the application for the homestead standard deduction, both spouses' identification numbers must be provided even if the other spouse's name is not on the conveyance document. Married couples are limited to one homestead standard deduction and so the identification numbers of both spouses are important.

There are two deeds involved for this one transaction. The parcels are contiguous. Are two SDFs needed?

If there's one transaction, then only one SDF would be needed (assuming the parcels are contiguous and within the same taxing district).



FAQs

I have a transaction that requires three different sales disclosure forms because the parcels are not contiguous, but they were all sold for one price in one transaction. How do I split the value?

If the parcels are on different forms, the value of each parcel in the transfer needs to be broken out. This does not require a full appraisal; a good-faith estimate of the value of each parcel is sufficient. For multiple parcel sales on multiple sales disclosures, the sale price on all disclosures must be the total sale price of the entire transaction.

Can the county refuse to process a SDF or record a deed unless the title company or applicant completes part 4, page 3 of the form (the receipt portion)?

This section should probably be completed by the auditor's office. Regardless, the county cannot refuse to accept the form or process it or record a deed because part 4 was not completed by the title company or applicant. State law does not condition acceptance or processing of a SDF or deduction on completion of part 4 by the title company or applicant.



FAQs

One of the parties made an error on the SDF and brought that to my attention. They said they don't mind if I make the correction for them. Can I?

Because the SDF is signed under penalties of perjury, no one should make alterations to what someone else has affirmed. Moreover, the SDF as submitted is a public record. Altering parts of a form once it's been submitted could constitute a violation of public records law. In this case, the assessor would be better off returning the form to the filer and letting the appropriate party correct the error.

Is an SDF needed for "like-kind" land exchanges ("1031 Exchanges")?

This refers to land exchanges pursuant to a provision of the Internal Revenue Code. Whenever you sell business or investment property and you have a gain, you generally have to pay tax on the gain at the time of sale. IRC Section 1031 provides an exception and allows you to postpone paying tax on the gain if you reinvest the proceeds in similar property as part of a qualifying like-kind exchange. Gain deferred in a like-kind exchange under IRC Section 1031 is tax-deferred, but it is not tax-free. From an SDF perspective, if a value is known or can be reasonably estimated for the parcels being swapped, it should be listed as the sales price. The filers can add a note to the form explaining that this is intended to be a 1031 exchange. The Department understands that filers may be sensitive about declaring a sales price on the SDF because of how that could be interpreted by the IRS, but for purposes of SDF compliance, there would be a reportable value here.



FAQs

But what if we truly don't know the value of the parcels we're swapping? My assessor refuses to accept my SDF unless I list a sales price.

The SDF laws do not require a person to obtain an appraisal of property just for purposes of completing an SDF. If I exchange parcels with someone and we genuinely don't know what they're worth, we can indicate that on the SDF. We shouldn't just make up a number as doing so could skew trending.

Is a SDF needed if a contract buyer defaults and the property reverts back to the seller or if the contract is rescinded?

No SDF is needed under these circumstances.



FAQs

- The traditional deduction application forms have to be dated and signed in the year for which the applicant is seeking the deduction and filed or postmarked by the following January 5 to the auditor. What about sales disclosure forms? The statute below provides that an SDF serving as an application for a deduction must be submitted to the assessor on or before December 31 and filed with the county auditor. Thus, the SDF must at least be submitted to the assessor by December 31. If it doesn't make its way to the auditor until after December 31, this isn't a problem. Notice the statute says that if "the county auditor receives in a calendar year a sales disclosure form," "the county auditor shall apply the deduction to the homestead for property taxes first due and payable in the calendar year for which the homestead qualifies."
- **IC 6-1.1-12-44 (EXCERPT)**
Sales disclosure form serves as application for certain deductions; limitations
Sec. 44. (a) *A sales disclosure form under IC 6-1.1-5.5:*
 - (1) *that is submitted:*
 - (A) *as a paper form; or*
 - (B) *electronically;**on or before December 31 of a calendar year to the county assessor* by or on behalf of the purchaser of a homestead (as defined in section 37 of this chapter) assessed as real property;
 - (2) *that is accurate and complete;*
 - (3) *that is approved by the county assessor as eligible for filing with the county auditor; and*
 - (4) *that is filed:*
 - (A) *as a paper form; or*
 - (B) *electronically;**with the county auditor by or on behalf of the purchaser;*
constitutes an application for the deductions provided by sections 26, 29, 33, 34, and 37 of this chapter with respect to property taxes first due and payable in the calendar year that immediately succeeds the calendar year referred to in subdivision (1).



Cheat Sheet

• When are a sales disclosure form and fee required?

B. CONDITIONS – Check only those that apply.	B. CONDITIONS – Check only those that apply.	B. CONDITIONS – Check only those that apply.	B. CONDITIONS – Check only those that apply.
<p><i>If condition 1 applies, filer is subject to disclosure and a disclosure filing fee.</i></p> <p>YES NO CONDITION</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> 1. A transfer of real property interest for valuable consideration.</p> <p><input type="checkbox"/> <input type="checkbox"/> 2. Buyer is an adjacent property owner.</p> <p><input type="checkbox"/> <input type="checkbox"/> 3. Vacant land.</p> <p><input type="checkbox"/> <input type="checkbox"/> 4. Exchange for other real property ("Trade"). Provide parcel number of traded property: _____</p> <p><input type="checkbox"/> <input type="checkbox"/> 5. Seller paid points. (Provide the value in Table C, Item 13.)</p> <p><input type="checkbox"/> <input type="checkbox"/> 6. Change planned in the primary use of the property? (Describe in special circumstances in Table C, Item 3.)</p> <p><input type="checkbox"/> <input type="checkbox"/> 7. Existence of family or business relationship between buyer and seller. (Complete Table C, Item 4.)</p> <p><input type="checkbox"/> <input type="checkbox"/> 8. Contract. Contract term (year): _____ and contract date (mm/dd/yyyy): _____</p> <p><input type="checkbox"/> <input type="checkbox"/> 9. Personal property included in transfer. (Provide the value in Table C, Item 5 and/or 6, as applicable.)</p> <p><input type="checkbox"/> <input type="checkbox"/> 10. Physical changes to property between assessment date and date of sale. (Describe in special circumstances in Table C, Item 3.)</p> <p><input type="checkbox"/> <input type="checkbox"/> 11. Partial interest. (Describe in special circumstances in Table C, Item 3.)</p> <p><input type="checkbox"/> <input type="checkbox"/> 12. Easements or right-of-way grants. (Please note that normally public utility/governmental easements or rights-of-way that do not transfer fee simple do not require a sales disclosure form. 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<p><i>If conditions 13-15 apply, filers are subject to disclosure, but no disclosure filing fee.</i></p> <p>YES NO CONDITION</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> 13. Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, condemnation, or probate.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> 14. Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> 15. Transfer to a charity or not-for-profit organization.</p>	<p><i>If conditions 13-15 apply, filers are subject to disclosure, but no disclosure filing fee.</i></p> <p>YES NO CONDITION</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> 13. Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, condemnation, or probate.</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> 14. Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety.</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> 15. Transfer to a charity or not-for-profit organization.</p>	<p><i>If conditions 13-15 apply, filers are subject to disclosure, but no disclosure filing fee.</i></p> <p>YES NO CONDITION</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> 13. Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, condemnation, or probate.</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> 14. Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety.</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> 15. Transfer to a charity or not-for-profit organization.</p>	<p><i>If conditions 13-15 apply, filers are subject to disclosure, but no disclosure filing fee.</i></p> <p>YES NO CONDITION</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> 13. Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, condemnation, or probate.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> 14. Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> 15. Transfer to a charity or not-for-profit organization.</p>
<p>FORM IS REQUIRED. FEE IS REQUIRED.</p>	<p>FORM IS REQUIRED. NO FEE IS REQUIRED.</p>	<p>FORM IS REQUIRED. NO FEE IS REQUIRED.</p>	<p>NO FORM IS REQUIRED. NO FEE IS REQUIRED.</p>



One more thing

- Regarding **personal property** mobile homes (meaning dwellings that are factory-assembled, transportable, intended for year-round occupancy, exceed 35 feet in length, and are designed either for transportation on their own chassis or placement on a temporary foundation), IC 6-1.1- 7-7 provides that “The owner of a mobile home on the assessment date of a year is liable for the taxes imposed upon the mobile home for that year.”
- By way of example, if on the assessment date Bob owns a piece of land and Phil owns a mobile home **assessed as personal property** that is located on Bob’s land, Phil is liable for the taxes imposed on that mobile home. There is no joint liability with Bob. If on the assessment date Sam occupied Phil’s mobile home, Phil would still be legally responsible for the taxes on that mobile home.



One more thing

- If a semi-annual installment of taxes imposed for a year upon a **personal property** mobile home is not paid on or before the due date, the same penalties apply that are imposed under IC 6-1.1- 37-10 for the late payment of property taxes. In addition, the mobile home and the personal property of a delinquent taxpayer must be levied upon and sold in the same manner that a taxpayer's personal property is levied upon and sold under IC 6-1.1-23 for the non-payment of personal property taxes.
- Could it be argued that if Phil abandons his mobile home on Bob's land and Bob is considered to "hold" or "control" the mobile home, Bob could then become liable for the taxes on that mobile home? Yes, the law does seem to allow for this. But again, the general rule of thumb is that the *owner* of the personal property mobile home is liable for the taxes.
- **50 IAC 3.3-3-2 Liability for property tax**
 - (b) A person holding, possessing, controlling, or occupying an annually assessed mobile home on the assessment date of a year is liable for the taxes imposed for that year on the property unless the:
 - (1) person establishes that the annually assessed mobile home is being assessed and taxed in the name of the owner; or
 - (2) owner is liable for the taxes under a contract with that person.

When a person other than the owner of the annually assessed mobile home pays any property taxes, as required by this section and IC 6-1.1-2-4, that person may recover the amount paid from the owner, unless the parties have agreed to other terms in a contract.



One more thing

- If a person owns a mobile home **assessed as real property** that is located on property owned by another person, IC 6-1.1-2-4(b) could be applicable. This statute provides, in part, that:
 - An owner on the assessment date of a year of real property that has an improvement or appurtenance that is:
 - (1) assessed as real property; and
 - (2) owned, held, possessed, controlled, or occupied on the assessment date of a year by a person other than the owner of the land;is jointly liable for the taxes imposed for the year on the improvement or appurtenance with the person holding, possessing, controlling, or occupying the improvement or appurtenance on the assessment date.
- By way of example, if on the assessment date John owns a piece of land and Bill owns a mobile home **assessed as real property** that is located on John's land, John and Bill are jointly liable for the taxes imposed on the mobile home. **Note that IC 6-1.1-2-4(b) pertains only to improvements and appurtenances assessed as real property.**



One more thing

- Please review the memo here: [http://www.in.gov/dlgf/files/pdf/160411 - Schaafsma Memo - Manufactured -Mobile-Home Matters Including 2016 Legislative Changes.pdf](http://www.in.gov/dlgf/files/pdf/160411_-_Schaafsma_Memo_-_Manufactured_-_Mobile_Home_Matters_Including_2016_Legislative_Changes.pdf).
- Annually Assessed Mobile Home Assessor's Book: <https://forms.in.gov/Download.aspx?id=5670>



ANNUALLY ASSESSED MOBILE HOME ASSESSOR'S BOOK

State Form 49865 (R / 10-01) / Form 29MH
 Authority: IC 6-1.1-7-5
 Prescribed by the Department of Local Government Finance

INSTRUCTIONS:

- This form is to be used by the Township Assessor, Trustee Assessor, and County Assessor as follows:
 - To report the value of mobile homes assessed under 50 IAC 3.1, IC 6-1.1-2(2), and IC 6-1.1-7-5.
 - For certification to the County Auditor. * The values must be delivered no later than the second week of February.
- Include all mobile homes assessed as of January 15 of the current year under 50 IAC 3.1 and IC 6-1.1-7.
- Indicate changes in red ink as follows:
 - by Property Tax Assessment Board of Appeals "PTABOA"
 - by Department of Local Government Finance "DLGF"

	DUPLICATE NUMBER	TAXPAYER I.D. (SSN or FEIN)	NAME AND ADDRESS OF TAXPAYER	ASSESSED VALUE OF MOBILE HOME	DEDUCTIONS AND EXEMPTIONS			NET ASSESSED VALUE	
					SOLDIERS or VETERANS	PERSONS OVER AGE 65	EDUCATIONAL, LITERARY, SCIENTIFIC, RELIGIOUS, AND CHARITABLE EXEMPTIONS		
	A	B	C	D	E	F	G	H	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17

* This is important because the County Auditor must certify these values to the State Tax Board by March 1st.



SDF Compliance Review Process

- There are two primary changes in the review process that were implemented in 2016 and that will continue forward.
- First, the sales submission deadline changed from April 1 to February 1.
- Second, the sale date review period switched from 14 months to the 12 month calendar year.



SDF Compliance Review Process

- For non Gateway SDF counties, 50 IAC 26-20-4(k) requires that sales data be uploaded on a weekly basis into Gateway SDF.
- These weekly data submissions only need to include new sales records or records that have changed since the last submission.
- For Gateway SDF counties, sales data is automatically uploaded into the database after the county reviews and submits the records – no manual submission is necessary.



SDF Compliance Review Process

- There are two common questions often asked regarding the Data Analysis Division's SDF compliance review process:
 - Why does the Data Analysis Division review the sales disclosure data?
 - How does the Data Analysis Division's review of the SDF data differ from the review performed by the Assessment Division?



SDF Compliance Review Process

- The Data Analysis Division's review of sales data is centered around two primary questions:
 - Have all the sales for the specified conveyance period been submitted?
 - Does the SDF data submitted appear to be complete and accurate?
 - Examples: Are buyer/sellers listed? Is the sales price listed? Are the taxing district and parcel number included?



SDF Compliance Review Process

- It's helpful to consider the Data Analysis Division's review of the sale data as the "primer" in the ratio study approval process.
- The Data Analysis Division's review helps to ensure the underlying foundation of the sales data used in a ratio study.
- The Data Analysis Division's review does not answer the following questions:
 - Should a certain sale be marked valid for trending?
 - Should a certain sale be included in a ratio study?



SDF Compliance Review Process

- When the Data Analysis Division completes its review of a county's sales data, it emails the county two documents with its findings:
 - The Sales Issues workbook provides an itemized breakdown of the records that contained probable/possible errors based on the Department's compliance checks.
 - The Sales Disclosure Checklist report provides a summary analysis of the various checks performed on the submitted data, along with an official compliance status.



SDF Compliance Review Process

- The Sales Issues workbook contains up to four separate tabs, which provide a list of sales records that generated errors – either certain or possible - when the data was run through the various compliance checks
- The four tabs are as follows:
 - Missing Critical Data
 - Duplicate Parcels
 - Invalid Multi Parcels
 - Valuable Consideration



SDF Compliance Review Process

- The Missing Critical Data tab contains data that may be missing or mismatched between the Sales files and the Parcel file. Checks are performed on both single and multi-parcel sales but are separated out on the spreadsheet.
- The Duplicate Parcels tab contains sales that are possible duplicates. Generally, these sales will contain different SDF ID numbers but have the same parcel number, conveyance date, sales price, along with buyer, preparer, and seller listed.



SDF Compliance Review Process

- The Invalid Multi Parcels tab contains possible duplicate records just like the Duplicate Parcels tab; however, this tab pertains only to multi-parcel sales contained in the dataset.
- The Valuable Consideration tab contains a list of parcels (sales) that have a sales price greater than zero (0) but are marked as “NO” for valuable consideration.



SDF Compliance Review Process

Page 1

2015 Sales Disclosure File (SDF) Data Review	
Sales Review Period: 1/1/2015 to 12/31/2015	
1 County Name (County Number):	Morrison (95)
Date of Report	5/1/2016
2 Date SALES Files Received:	3/1/2016
3 2015 Sales Status:	Compliant
4 Corrections Required for Future Submittals; provide missing "critical" data, as noted, on all non-exempt records, correct duplicate records; verify all Y/N fields for conditions of sale are populated correctly, particularly sales flagged as having no valuable consideration that contain a sales price.	
5 Comments: See file attachment Morrison_2015_Sales_Issues.xls for additional details.	
Checks to Ensure All Records Have Been Submitted	
Revenue Check	
6 Gross total # of SDF records marked for valuable consideration and are fee eligible	9057
7 Adjusted total # of SDF records marked for valuable consideration and are fee eligible (factors out records missing critical data, duplicates and/or invalid multiple parcels)	8988
8 Anticipated sales disclosure fee revenue based on gross total number of sales	45285
9 Anticipated sales disclosure fee revenue based on adjusted total number of sales	44940
10 Sales disclosure fee revenue reported by the Auditor of State (AOS) for June and December settlements (combined)	47440
11 Percentage of sales disclosure fee revenue received compared to what was anticipated (gross)	104.8%
12 Percentage of sales disclosure fee revenue received compared to what was anticipated (adjusted)	105.6%
Number of Sales Reported	
13 Number of sales per sales disclosure fee revenue reported by the AOS for 2014	8813
14 County 3-year average of sales per sales disclosure fee revenue reported by the AOS (2012-2014)	7995
15 County 5-year average of sales per sales disclosure fee revenue reported by the AOS (2010-2014)	7394
16 Percentage increase/decrease in 2015, fee eligible sales (gross total) compared to 2014 sales	2.8%
17 Percentage increase/decrease in 2015, fee eligible sales (gross total) compared to county 3-year average	13.3%
18 Percentage increase/decrease in 2015, fee eligible sales (gross total) compared to county 5-year average	22.5%
Checks to Ensure the Data Are Complete and Correct	
Missing Critical Data & Other Possible Data Errors	
19 Overall Total # of SDF Records in SALES Files	12225
20 Total # of SDF Records in SALES Files Marked for Valuable Consideration and Are Fee Eligible	9057
Number of SDF records missing critical data, duplicates, and invalid multi parcels - see attached detail:	
21 Single-parcel sales missing critical data	59
22 Multi-parcel sales missing critical data	2
23 Percentage of overall total # of records missing critical data	0.5%
24 Percentage of records marked for valuable consideration and are fee eligible missing critical data	0.7%
25 Number of duplicates	16
26 Number of unique sales	8
27 Number of invalid multiple parcel entries	0
Pay 2016 PARCEL File Match	
28 Pay16 PARCEL Data Status	Pending
29 Percentage of 2015 Sales Match to Pay16 PARCEL Data	99.2%
30 Number of splits reported in SALES files	103
31 Comments:	
Valid for Trending	
32 Total SDF records reported that are marked valid for trending	5565
33 Valid for trending as a % of total SDF records reported	45.5%
34 Valid for trending as a % of total SDF records marked for valuable consideration and are fee eligible	61.4%
35 Comments:	

Page 2

Conditions of Sales Disclosure Data			
Condition/Field on SDF	2015 Sales		
	Yes	No	Blank
36 Adjacent Property Owner	167	12058	0
37 Vacant Land	905	11320	0
38 Exchange for Other Real Property ("Trade")	1	12224	0
39 Exchange for Other Real Property ("Trade Assessor")	1	12224	0
40 Seller Paid Points	137	12088	0
41 Planned change in use	79	12146	0
42 Family/Business Relationship	359	11866	0
43 Land Contract	164	12061	0
44 Personal Property Included in Transfer	29	12196	0
45 Buyer/Seller Significant Physical Changes	49	12176	0
46 Partial Interest	22	12203	0
47 Easement	48	12177	0
48 Court Order	2519	9706	0
49 Partition	8	12217	0
50 Transfer to charity, NFP, government	897	11328	0
51 Fee required (Assessor)	9164	3061	0
52 Fee collected (Auditor)	9268	2957	0
53 Comments:			
Supplemental Checks Added for Data Integrity			
Field on SDF	2015 Sales		
	Yes	No	Blank
54 Is form completed? (Assessor)	12225	0	0
55 Assessor Stamp	3407	8818	0
56 Validation of Sale Complete	12117	108	0
57 Does the "Validated By" field contain a name? (Y/N)	12166	59	0
58 Is form completed? (Auditor)	12137	88	0
59 Auditor Stamp	3448	8777	0
60 Attachments Complete	12114	111	0
61 Does the Assessed Value (AV) Land field contain a value? (Y / N)	12225	0	0
62 Does the AV Improvement field contain a value (inclusive of 0)? (Y/N)	12225	0	0
63 If No. 9 is checked "Yes" under Conditions, does the AV Personal Prop field contain a value? (Y/N)	12	17	0
64 Does the AV Total field contain a value? (Y/N)	12225	0	0
65 Do the individual AV values in Part 2 equal value in AV Total field? (Y/N)	12225	0	0
66 If the SDF involves more than one parcel, are the parcels located in the same state assigned taxing district? (Y/N)	500	0	0
67 Comments:			



SDF Compliance Review Process

2015 Sales Disclosure File (SDF) Data Review	
Sales Review Period: 1/1/2015 to 12/31/2015	
1	County Name (County Number): Morrison (95)
	Date of Report 5/1/2016
2	Date SALES Files Received: 3/1/2016
3	<u>2015 Sales Status:</u> Compliant
4	<u>Corrections Required for Future Submittals:</u> provide missing "critical" data, as noted, on all non-exempt records, correct duplicate records; verify all Y/N fields for conditions of sale are populated correctly, particularly sales flagged as having no valuable consideration that contain a sales price.
5	<u>Comments:</u> See file attachment Morrison_2015_Sales_Issues.xls for additional details.



SDF Compliance Review Process

<u>Checks to Ensure All Records Have Been Submitted</u>		
Revenue Check		
6	Gross total # of SDF records marked for valuable consideration and are fee eligible	9057
7	Adjusted total # of SDF records marked for valuable consideration and are fee eligible (factors out records missing critical data, duplicates and/or invalid multiple parcels)	8988
8	Anticipated sales disclosure fee revenue based on gross total number of sales	$9,057 \times \$5 = 45285$
9	Anticipated sales disclosure fee revenue based on adjusted total number of sales	$8,988 \times \$5 = 44940$
10	Sales disclosure fee revenue reported by the Auditor of State (AOS) for June and December settlements (combined)	47440
11	Percentage of sales disclosure fee revenue received compared to what was anticipated (gross)	$47,440/45,285 = 104.8\%$
12	Percentage of sales disclosure fee revenue received compared to what was anticipated (adjusted)	$47,440/44,940 = 105.6\%$
Number of Sales Reported		
13	Number of sales per sales disclosure fee revenue reported by the AOS for 2014	8813
14	County 3-year average of sales per sales disclosure fee revenue reported by the AOS (2012-2014)	7995
15	County 5-year average of sales per sales disclosure fee revenue reported by the AOS (2010-2014)	7394
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18	Percentage increase/decrease in 2015, fee eligible sales (gross total) compared to county 5-year average	22.5%



SDF Compliance Review Process

Checks to Ensure the Data Are Complete and Correct		
Missing Critical Data & Other Possible Data Errors		
19	Overall Total # of SDF Records in SALES Files	12225
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Pay 2016 PARCEL File Match		
28	Pay16 PARCEL Data Status	Pending
29	Percentage of 2015 Sales Match to Pay16 PARCEL Data	99.2%
30	Number of splits reported in SALES files	103
31	Comments:	



SDF Compliance Review Process

		Valid for Trending
32	Total SDF records reported that are marked valid for trending	5565
33	Valid for trending as a % of total SDF records reported	45.5%
34	Valid for trending as a % of total SDF records marked for valuable consideration and are fee eligible	61.4%
35	Comments:	



SDF Compliance Review Process

Conditions of Sales Disclosure Data				
		2015 Sales		
Condition/Field on SDF	Yes	No	Blank	
36 Adjacent Property Owner	167	12058	0	
37 Vacant Land	905	11320	0	
38 Exchange for Other Real Property ("Trade")	1	12224	0	
39 Exchange for Other Real Property ("Trade Assessor")	1	12224	0	
40 Seller Paid Points	137	12088	0	
41 Planned change in use	79	12146	0	
42 Family/Business Relationship	359	11866	0	
43 Land Contract	164	12061	0	
44 Personal Property Included in Transfer	29	12196	0	
45 Buyer/Seller Significant Physical Changes	49	12176	0	
46 Partial Interest	22	12203	0	
47 Easement	48	12177	0	
48 Court Order	2519	9706	0	
49 Partition	8	12217	0	
50 Transfer to charity, NFP, government	897	11328	0	
51 Fee required (Assessor)	9164	3061	0	
52 Fee collected (Auditor)	9268	2957	0	
53 Comments:				



SDF Compliance Review Process

Supplemental Checks Added for Data Integrity				
		2015 Sales		
Field on SDF		Yes	No	Blank
54	Is form completed? (Assessor)	12225	0	0
55	Assessor Stamp	3407	8818	0
56	Validation of Sale Complete	12117	108	0
57	Does the "Validated By" field contain a name? (Y/N)	12166	59	0
58	Is form completed? (Auditor)	12137	88	0
59	Auditor Stamp	3448	8777	0
60	Attachments Complete	12114	111	0
61	Does the Assessed Value (AV) Land field contain a value ? (Y / N)	12225	0	0
62	Does the AV Improvement field contain a value (inclusive of 0)? (Y/N)	12225	0	0
63	If No. 9 is checked "Yes" under Conditions, does the AV Personal Prop field contain a value? (Y/N)	12	17	0
64	Does the AV Total field contain a value? (Y/N)	12225	0	0
65	Do the individual AV values in Part 2 equal value in AV Total field? (Y/N)	12225	0	0
66	If the SDF involves more than one parcel, are the parcels located in the same state assigned taxing district? (Y/N)	500	0	0
67	Comments:			



SDF Compliance Review Process

- If a county's sales data is deemed "non compliant" by the Data Analysis Division, the county must review the possible errors, make any necessary corrections, and resubmit its sales data for another round of reviews.
- When a county's sales data is deemed "compliant," this essentially signals a go-ahead for the Assessment Division to proceed with its review - and ultimate approval - of the county's submitted ratio study.



Gateway SDF

What is Gateway SDF?

- **Gateway SDF** (Gateway Sales Disclosure Form) is an online portal used for the filing of Sales Disclosure Forms for counties that use the State's system.
- It is also used to upload the sales data for non-Gateway SDF system counties via a file upload functionality.



Gateway SDF

INDIANA
Gateway
for government units

Sales Disclosure Form
An *Information for Indiana* Data Site



Welcome to the Sales Disclosure Application



New Users

Get started by creating a Gateway SDF account.



Returning Users

Already have an account? Login.



Assessor Tools

Access the Assessor Edit Tools.

Gateway SDF User Guide



Learn how to get started and navigate through Gateway SDF.

FAQ



Frequently asked questions regarding the sales disclosure form.

Search Database



Search the state's sales disclosure database.

Find How to File



Counties in Indiana choose the method of filing

County:

Gateway SDF Video Tutorial



Learn how to enter a sales disclosure form in Gateway SDF.

Find PDF



Search by SDF ID to view a PDF copy of a sale disclosure form.



Gateway SDF – Form Entry

How are forms submitted via Gateway SDF?

- For counties that use the Gateway SDF site, the SDFs are usually filed by a preparer (e.g., Title Company) at or around the time of closing on a sale.
- Counties that use a third-party software vendor's system can upload their sales data using the file upload link within Gateway SDF.



Gateway SDF – Form Entry

SDF data entry for a Gateway SDF county:

Sales Disclosure Forms

Welcome cgordon@dlgf.in.gov.

[Begin a new SDF »](#)

First 1 Last

SDF ID	Buyer Name	Address	Submitted	Validated	
Vendor: C98-2014-9065041 State: 98-2014-9065041	Charles J Gordon		No	No	Edit Delete
Vendor: C97-2013-1569402 State: 97-2013-1569402	Patrick Starfish	123 Main St. Indianapolis, IN 46204	Yes	No	View PDF



Gateway SDF – Form Entry

PART 1 - To be completed by BUYER/GRANTEE and SELLER

SDF ID: 98-2014-9065041

Table A. PROPERTY TRANSFERRED - MUST BE CONVEYED ON A SINGLE CONVEYANCE DOCUMENT

Property Number	Property Address	Billing Address	Parcel Type
Empty	Empty	Empty	Empty

Multiple parcels may listed on one SDF if they are contiguous and are within the same taxing district.

* Required Field

1. Property Number	Check box if applicable to parcel	5. Complete Address of Property	6. Complete Tax Billing Address (if different from property address)
Parcel: <input type="text"/> OR Sub Division: <input type="text"/> Lot: <input type="text"/>	<input type="checkbox"/> 2. Split <input type="checkbox"/> 3. Land <input type="checkbox"/> 4. Improvement	Street Address: <input type="text"/> City: <input type="text"/> State: <input type="text" value="IN"/> Zip Code: <input type="text"/>	<input type="checkbox"/> Check if Same as Property Address <input type="checkbox"/> Check if this Address is Outside the U.S. Street Address: <input type="text"/> City: <input type="text"/> State: <input type="text" value="AL"/> Zip Code: <input type="text"/>
7. Legal Description of Parcel: <div style="border: 1px solid black; height: 100px; width: 100%;"></div> <p>Limited to 500 characters</p>			



Gateway SDF – Form Entry

Table B. CONDITIONS - IDENTIFY ALL THAT APPLY

Save Part B. CONDITIONS

- | YES | NO | CONDITION |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 1. A transfer of real property interest for valuable consideration. |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. Buyer is an adjacent property owner. |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. Vacant Land. |
| <input type="checkbox"/> | <input type="checkbox"/> | 4. Exchange for other real property ("Trade"). |
| <input type="checkbox"/> | <input type="checkbox"/> | 5. Seller paid points. <i>(Provide the value Table C Item 12.)</i> |
| <input type="checkbox"/> | <input type="checkbox"/> | 6. Change planned in the primary use of the property? <i>(Describe in special circumstances in Table C Item 3.)</i> |
| <input type="checkbox"/> | <input type="checkbox"/> | 7. Existence of family or business relationship between buyer and seller. <i>(Complete Table C Item 4.)</i> |
| <input type="checkbox"/> | <input type="checkbox"/> | 8. Land contract. Contract term (YY): <input type="text"/>
and contract date (MM/DD/YYYY): <input type="text"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | 9. Personal property included in transfer. <i>(Provide the value Table C Item 5.)</i> |
| <input type="checkbox"/> | <input type="checkbox"/> | 10. Physical changes to property between March 1 and date of sale. <i>(Describe in special circumstances in Table C Item 3.)</i> |
| <input type="checkbox"/> | <input type="checkbox"/> | 11. Partial interest. <i>(Describe in special circumstances in Table C Item 3.)</i> |
| <input type="checkbox"/> | <input type="checkbox"/> | 12. Easements or right-of-way grants. |
| <input type="checkbox"/> | <input type="checkbox"/> | 13. Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgement, condemnation, or probate. |
| <input type="checkbox"/> | <input type="checkbox"/> | 14. Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety. |
| <input type="checkbox"/> | <input type="checkbox"/> | 15. Transfer to a charity, not-for-profit organization, or government. |

Save Part B. CONDITIONS



Gateway SDF – Form Entry

Table C. SALES DATA - DISCLOSURE VALUE OF ITEMS IN TABLE B, ITEMS 1-15

Save Part C. SALES DATA

1. Conveyance date (MM/DD/YYYY):

2. Total number of parcels:

3. Describe any unusual or special circumstances related to this sale, including the specification of any less-than-complete ownership interest and terms of seller financing. Max character Limit is 255.

YES NO CONDITION

4. Family or business relationship existing between buyer and seller? Amount of discount: \$

(Disclose actual value in money, property, a service, an agreement, or other consideration.)

5. Estimated value of personal property: \$

6. Sales price: \$

YES NO CONDITION

7. Is the seller financing sale? If yes, answer questions (8-13).

8. Is buyer/borrower personally liable for loan?

9. Is this a mortgage loan?

10. Amount of loan: \$

11. Interest rate: %

12. Amount in points: \$

13. Amortization period:



Gateway SDF – Form Entry

Table D. PREPARER - PREPARER OF THE SALES DISCLOSURE FORM

Preparer Name	Preparer Company	Preparer Address
Empty	Empty	Empty

Use Profile Information?

<i>First Name</i>	<i>Middle Name</i>	<i>Last Name</i>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<i>Preparer Company</i>	<i>Preparer Title</i>	<i>Suffix</i>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<i>Address (Number and Street)</i>		
<input type="text"/>		
<i>Address 2</i>		
<input type="text"/>		
<input type="checkbox"/> Check if this Address is Outside the U.S.		
<i>City</i>		
<input type="text"/>		
<i>State</i>	<i>Zip</i>	
AL <input type="button" value="v"/>	<input type="text"/>	
<i>Telephone Number</i>	<i>Ext.</i>	<i>E-mail</i>
(<input type="text"/>) <input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/>

Use Profile Information?



Gateway SDF – Form Entry

Table E. SELLER(S)/GRANTOR(S)

Seller Name	Seller Company	Seller Address
Hanks, Tom		100 N. Senate Ave Indianapolis, IN 46204

Seller Company	Suffix	
<input type="text"/>	<input type="text"/>	
First Name	Middle Name	Last Name
<input type="text" value="Tom"/>	<input type="text"/>	<input type="text" value="Hanks"/>
Address (Number and Street)		
<input type="text" value="100 N. Senate Ave"/>		
<input type="checkbox"/> Check if this Address is Outside the U.S.		
City		
<input type="text" value="Indianapolis"/>		
State	Zip	
<input type="text" value="IN"/> ▼	<input type="text" value="46204"/>	
Telephone Number	E-mail	
<input type="text" value="(317)555-5555"/>	<input type="text"/>	



Gateway SDF – Form Entry

Table F. BUYER(S)/GRANTEE(S) - APPLICATION FOR PROPERTY TAX DEDUCTIONS - IDENTIFY ALL ITEMS THAT APPLY

Buyer Name	Buyer Company	Buyer Address	
Gordon, Charles		100 N Senate Ave Indianapolis, IN 46204	<input type="button" value="Edit"/> <input type="button" value="Delete"/>

Buyer Company	Suffix	
<input type="text"/>	<input type="text"/>	
First Name	Middle Name	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Address (Number and Street)		
<input type="text"/>		
<input type="checkbox"/> Check if this Address is Outside the U.S.		
City		
<input type="text"/>		
State	Zip	
AL <input type="button" value="v"/>	<input type="text"/>	
Telephone Number	E-mail	
(<input type="text"/>) - <input type="text"/>	<input type="text"/>	
<input type="checkbox"/> Would you like to receive tax bills by e-mail at this address?		
Pursuant to House Enrolled Act 1344-2009, filers for homestead deductions and their spouses are now required to provide the last 5 digits of their Social Security Numbers, or if they do not have Social Security Numbers, the last 5 digits of their state driver's license or state identification card numbers. Please note that if you are not filing for a homestead deduction, you DO NOT need to provide this information.		
Last 5 Digits of Driver's License/ID/Other Number:		<input type="text"/> IN <input type="button" value="v"/>
Last 5 Digits of Social Security Number: <input type="text"/>		



Gateway SDF – Form Entry

Save Part F. BUYER(S)/GRANTEE(S)

YES NO CONDITION

1. Will this property be the buyer's primary residence? Provide complete address of primary residence, including county:

Street Address: City:

State: Zip Code: County:

2. Does the buyer have a homestead in Indiana to be vacated for this residence? If yes, provide complete address of primary residence being vacated, including county:

Street Address: City:

State:

Zip Code: County:

YES NO CONDITION

3. Homestead
4. Solar Energy Heating/Cooling System
5. Wind Power Device
6. Hydroelectric Power Device
7. Geothermal Energy Heating/Cooling Device
8. Is this property a residential rental property?



Gateway SDF – Form Submission

PART 1 - To be completed by BUYER/GRANTEE and SELLER

SDF ID: 98-2014-9065041

Table A. PROPERTY TRANSFERRED - MUST BE CONVEYED ON A SINGLE CONVEYANCE DOCUMENT

Property Number	Property Address	Billing Address	Parcel Type
Empty	Empty	Empty	Empty

Multiple parcels may listed on one SDF if they are contiguous and are within the same taxing district.

Add Parcel

SDF ID: 98-2014-9065041

Table B. CONDITIONS - IDENTIFY ALL THAT APPLY

Save Part B. CONDITIONS

- | YES | NO | CONDITION |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 1. A transfer of real property interest for valuable consideration. |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. Buyer is an adjacent property owner. |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. Vacant Land. |



Gateway SDF – Form Submission

- | YES | NO | CONDITION |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 3. Homestead |
| <input type="checkbox"/> | <input type="checkbox"/> | 4. Solar Energy Heating/Cooling System |
| <input type="checkbox"/> | <input type="checkbox"/> | 5. Wind Power Device |
| <input type="checkbox"/> | <input type="checkbox"/> | 6. Hydroelectric Power Device |
| <input type="checkbox"/> | <input type="checkbox"/> | 7. Geothermal Energy Heating/Cooling Device |
| <input type="checkbox"/> | <input type="checkbox"/> | 8. Is this property a residential rental property? |

Save Part F. BUYER(S)/GRANTEE(S)

Submit Form

All submissions are final and cannot be edited by the preparer. Under penalties of perjury, I hereby certify that this Sales Disclosure, to the best of my knowledge and belief, is true, correct and complete as required by law, and is prepared in accordance with IC 6-1.1-5.5, "Real Property Sales Disclosure Act."

Submit

PDF print form



Gateway SDF – Assessor Edit Tool

Forms submitted via Gateway SDF are reviewed in the Assessor Edit Tools area

Welcome to the Sales Disclosure Application



New Users

Get started by creating a Gateway SDF account.



Returning Users

Already have an account? Login.



Assessor Tools

Access the Assessor Edit Tools.

Gateway SDF User Guide



Learn how to get started and navigate through Gateway SDF.

FAQ



Frequently asked questions regarding the sales disclosure form.

Search Database



Search the state's sales disclosure database.

Find How to File

Countries in Indiana choose the

Gateway SDF Video Tutorial

Learn how to enter a sales

Find PDF

Search by SDF ID to view a PDF



Sales Data Submission

- How do you submit sales data to the Department via the file upload for counties that use a third-party software vendor (i.e., not Gateway SDF)?

Gateway INDIANA
for government units

Sales Disclosure Form
An *Information for Indiana* Data Site

[Logout](#) | [Main](#) | [Change Password](#) | [FAQ](#) | [Search](#) | [Lookup](#) | **[FileUpload](#)** | [Admin](#)

Sales Disclosure Forms

Welcome cgordon@dlgf.in.gov.

[Begin a new SDF »](#)

First 1 Last

SDF ID	Buyer Name	Address	Submitted	Validated
--------	------------	---------	-----------	-----------

Vendor:



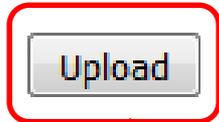
Sales Data Submission

[Logout](#) | [Main](#) | [Change Password](#) | [FAQ](#) | [FileUpload](#) | [Search](#) | [Lookup](#)

SALECONTAC:

SALEDISC:

SALEPARCEL:



When all 3 files have been selected
click the Upload button.



Click the Browse button and select the file
from its saved location. Repeat this step for
each of the 3 sales files.



Sales Data Submission

[Logout](#) | [Main](#) | [Change Password](#) | [FAQ](#) | [FileUpload](#) | [Search](#) | [Lookup](#)

SALECONTACT:

No file selected.

SALEDISC:

No file selected.

SALEPARCEL:

No file selected.

If files were upload and no issues found you would see the record counts for each file and the Error Count column would be blank.

Username	Upload_date	Completed	Update_count	Disc_count	Contac_count	Parcel_count	Error_count
cgordon@dlgf.in.gov	3/11/2016 12:00:00 AM	<input checked="" type="checkbox"/>	0	1208	4810	1484	
cgordon@dlgf.in.gov	3/10/2016 12:00:00 AM	<input checked="" type="checkbox"/>	6617	6617	28468	7281	
cgordon@dlgf.in.gov	3/10/2016 12:00:00 AM	<input checked="" type="checkbox"/>		0	0	0	
cgordon@dlgf.in.gov	3/10/2016 12:00:00 AM	<input checked="" type="checkbox"/>	2838	2839	8519	3130	
cgordon@dlgf.in.gov	3/10/2016 12:00:00 AM	<input checked="" type="checkbox"/>	2164	2164	8476	2289	
cgordon@dlgf.in.gov	3/2/2016 12:00:00 AM	<input checked="" type="checkbox"/>	2809	3206	9806	3532	
cgordon@dlgf.in.gov	3/2/2016 12:00:00 AM	<input checked="" type="checkbox"/>	3206	3206	9806	3532	
cgordon@dlgf.in.gov	3/2/2016 12:00:00 AM	<input checked="" type="checkbox"/>	2928	2944	10563	3400	
cgordon@dlgf.in.gov	3/2/2016 12:00:00 AM	<input checked="" type="checkbox"/>	490	490	1501	585	
cgordon@dlgf.in.gov	3/1/2016 12:00:00 AM	<input checked="" type="checkbox"/>	0	2809	8429	3098	
cgordon@dlgf.in.gov	3/1/2016 12:00:00 AM	<input checked="" type="checkbox"/>		0	0	0	1
cgordon@dlgf.in.gov	3/1/2016 12:00:00 AM	<input checked="" type="checkbox"/>	683	683	2598	827	
cgordon@dlgf.in.gov	2/18/2016 12:00:00 AM	<input checked="" type="checkbox"/>	71	624	2356	724	
cgordon@dlgf.in.gov	6/4/2015 12:00:00 AM	<input checked="" type="checkbox"/>	5342	5342	19866	2487	1
cgordon@dlgf.in.gov	4/6/2015 12:00:00 AM	<input checked="" type="checkbox"/>	4227	4230	15054	4673	
cgordon@dlgf.in.gov	4/6/2015 12:00:00 AM	<input checked="" type="checkbox"/>	3608	3608	12696	4062	

If an error occurs, you will see a "1" in the Error Count column. If this happens contact GatewaySDF support for help.



Sales Data Submission

- Upcoming features to Gateway SDF File Upload:
 - **Data Validators** – this feature examines the sales files (SALEPARCEL, SALEDISC, and SALECONTAC) for format errors prior to upload.
 - Number of Errors.
 - Link to Errors with descriptions of each error.
 - **Total Record Count** – this feature will give you a count of the number of sales records for the current year for your county as of the last upload.



Gateway SDF – Search

- Public Data Search Tool

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Search the state's sales disclosure database.

Find How to File



Counties in Indiana choose the method of filing

County:

Gateway SDF Video Tutorial



Learn how to enter a sales disclosure form in Gateway SDF.

Find PDF



Search by SDF ID to view a PDF copy of a sale disclosure form.



Gateway SDF – Search

SDF Online Search

SDF ID:

Year:

County:

Parcel #:

Buyer's Name (first, last, company):

First Name	Last Name	Company Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Seller's Name (first, last, company):

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

Preparer's Name (first, last, company):

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

Parcel Address:

Zip Code:

Tax District:

Sales Price (Min, Max):

<input type="text"/>	<input type="text"/>
----------------------	----------------------

Conveyance Date (Min, Max):

<input type="text"/>	<input type="text"/>
----------------------	----------------------

Sale Date (Min, Max):

<input type="text"/>	<input type="text"/>
----------------------	----------------------

Date Received (Min, Max):

<input type="text"/>	<input type="text"/>
----------------------	----------------------

Transfer Date (Min, Max):

<input type="text"/>	<input type="text"/>
----------------------	----------------------

Valid for Trending:

Property Class (Choose Range):



Gateway Miscellaneous

- Other useful Gateway tools assessors may be interested in learning about:
 - **Gateway** – different from Gateway SDF
 - Website: www.Gateway.ifionline.org
 - Assessment (PTABOA) Reports
 - **Budget Notices** – built using Parcel level data to match taxing districts and taxing units.
 - Can subscribe to units.
 - Uses real-time data during August – November.



Gateway SDF

- Gateway SDF support can be contacted at:

GatewaySDF@dlgf.in.gov



Questions?



Thank you!

Mike Duffy, General Counsel

- Telephone: 317-233-9219
- E-mail: mduffy@dlgf.in.gov (preferred)

Geoff Kuester, Director – Data Analysis Division

- Telephone: 317-233-8347
- E-mail: gkuester@dlgf.in.gov

James Johnson, Assistant Director – Data Analysis Division

- Telephone: 317-234-8274
- E-mail: jjohnson@dlgf.in.gov

Website: www.in.gov/dlgf

“Contact Us”: <http://www.in.gov/dlgf/2338.htm>