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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## Assessment Progress Introduction

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

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

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

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

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

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

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

# Franklin County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

**Dataset: 2008 Assessor Real Property**

**Compliance Status: Pending**

County Official Responsible: Sharon K. Halcomb

Date Took Office: 1/1/1991

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

Workplan Submitted: 12/17/2007

Workplan Detail Requested by DLGF:

Workplan Detail Submitted:

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

Workbook Values: Received

Ratio Study Approved: 1/7/2008

Estimated Date for Completion:

12/12/2007

What Work for Dataset has been Accomplished?

submitted ratio study & workbook on 12/12/07

Roll to Auditor?

upon approval of ratio study

Date for Splits and Combinations Entered? completed

2007 Pay 2008 New Construction Entered? completed

Date for completed 2007 Sales Disclosures entered? 3/1/2008

Date for Neighborhood Analysis?

Date for Sales Analysis?

Date for Land Valuation?

Date for Improvement Valuation - Cost Approach:

Date for Improvement Valuation - Income Approach:

Date for Improvement Valuation - Sales Approach:

Current Vendor:

Vendor Contract Must Meet Statutory Deadlines? yes

Pay Vendor When Deadline Met or Monthly? deadline

Warned Vendor for Failure to Meet Deadline? yes-penalty per contract for daily charge until work submitted if deadline is missed

Vendor Contract for 2008 Pay 2009? no-plan to complete in Jan 08

# *Franklin County Status on 2007 Pay 2008 Assessments*

*(Per correspondence with County Officials)*

**Dataset: 2008 Assessor Real Property**

**Compliance Status: Pending**

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2008 Pay 2009 Vendor:

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Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

no documentation other than emails to DLGF on status. Vendors not an issue. Staff works extra hours & evenings to get caught up. Problem is workload is more than staff can handle.

# *Franklin County Status on 2007 Pay 2008 Assessments*

*(Per correspondence with County Officials)*

**Dataset: 2008 Personal Property**

**Compliance Status: Pending**

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County Official Responsible: Sharon K. Halcomb

Date Took Office: 1/1/1991

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

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Estimated Date for Completion:

12/10/2007

What Work for Dataset has been Accomplished?

completed & submitted

Roll to Auditor?

Date for 2008 Mobile Home Valuation:

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Current Vendor:

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

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Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

# *Franklin County Data Status on Assessment Year 2007 Pay 2008 Data Submissions*

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## **ABSTRACT**

*Office - Auditor*

**2007**

*Date Data Due*

3/15 of the Pay Year

*Date Loaded*

*Number of Days Late*

48

*Compliance Status*

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## **BUDGETORDER**

*Office - Auditor*

**2007**

*Date Data Due*

2/15 of the Pay Year

*Date Loaded*

*Number of Days Late*

77

*Compliance Status*

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## **PARCEL**

*Office - Assessor*

**2007**

*Date Data Due*

10/1 of the Assessment Year

*Date Loaded*

2/7/2008

*Number of Days Late*

130

*Compliance Status*

Pending

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## **PERSPROP**

*Office - Assessor*

**2007**

*Date Data Due*

10/1 of the Assessment Year

*Date Loaded*

12/11/2007

*Number of Days Late*

72

*Compliance Status*

Pending

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## **RATIOSTUDY**

*Office - Assessor*

**2007**

*Date Data Due*

6/1 of the Assessment Year

*Date Loaded*

12/12/2007

*Number of Days Late*

194

*Compliance Status*

Approved

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

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

## *Franklin County Data Status on Assessment Year 2007 Pay 2008 Data Submissions*

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### **SALEDISC**

*Office - Assessor*

**2007**

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	2/26/2008
<i>Number of Days Late</i>	-3
<i>Compliance Status</i>	Pending

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### **TAXDATA**

*Office - Auditor*

**2007**

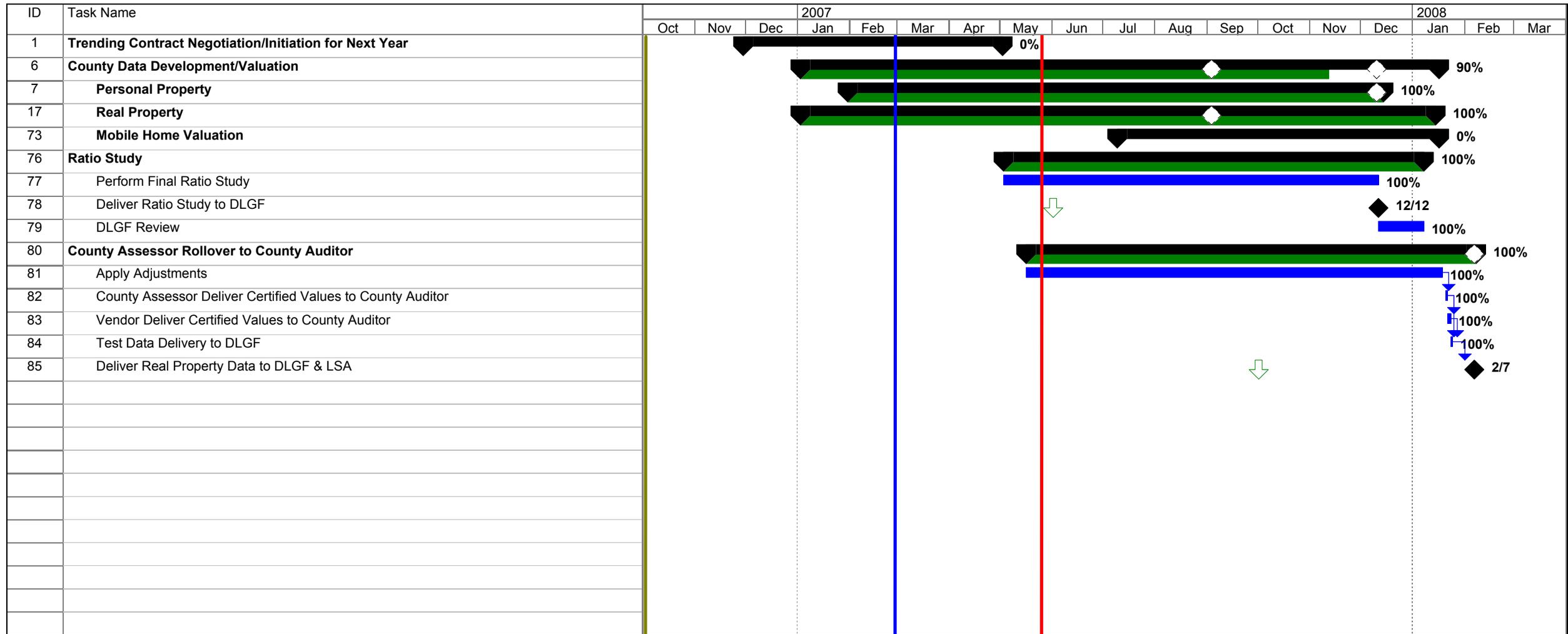
<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	62
<i>Compliance Status</i>	No data

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

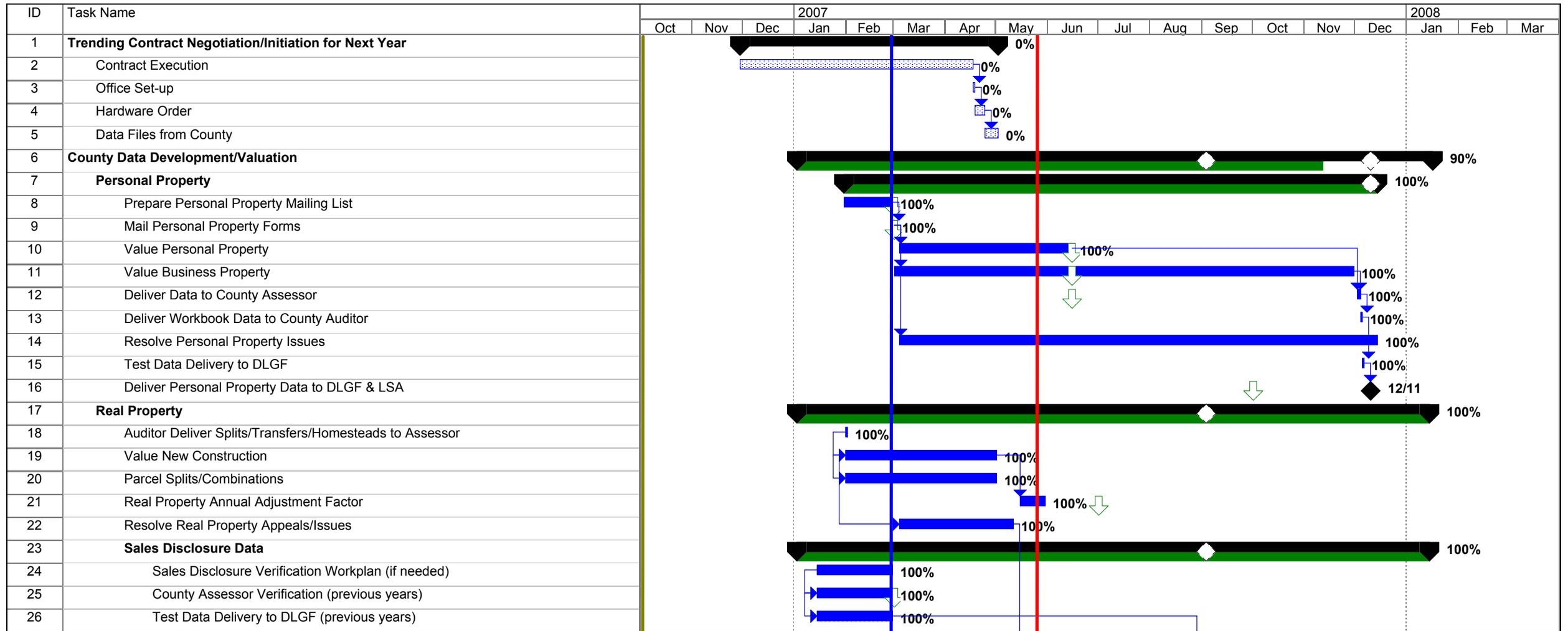
*Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to [data@dlgf.in.gov](mailto:data@dlgf.in.gov).*



Project: Franklin County Trending.mpr  
Date: Wed 4/30/08

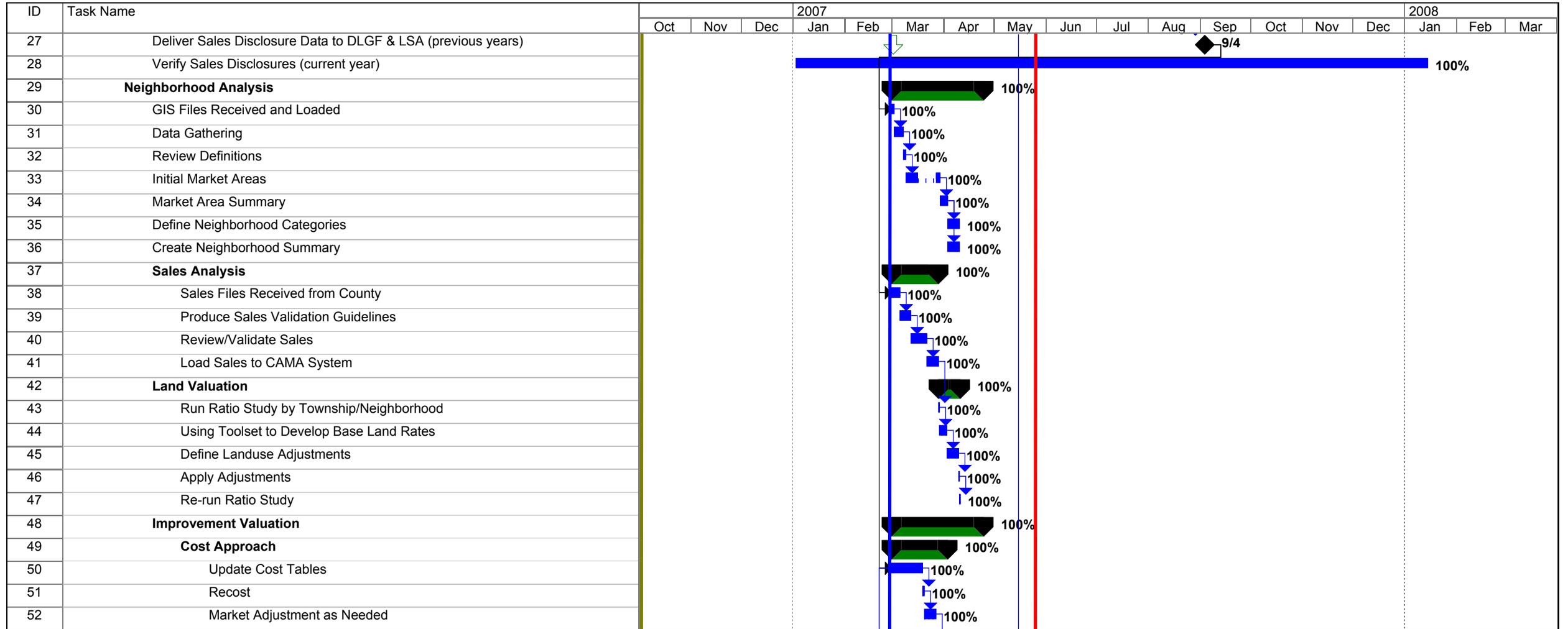
Critical		Baseline Revise/Resubmit		Task		Summary Progress	
Critical Revise/Resubmit		Baseline Milestone		Revise/Resubmit		SummarCritical	
Critical Progress		Milestone		Task Progress		Critical Revise/Resubmit	
Task		Summary Progress		Baseline		Critical Progress	
Revise/Resubmit		SummarCritical		Baseline Revise/Resubmit		Task	
Task Progress		Critical Revise/Resubmit		Baseline Milestone		Revise/Resubmit	
Baseline		Critical Progress		Milestone		Task Progress	

Note: Revise/Resubmit denotes data exchange between County and/or State



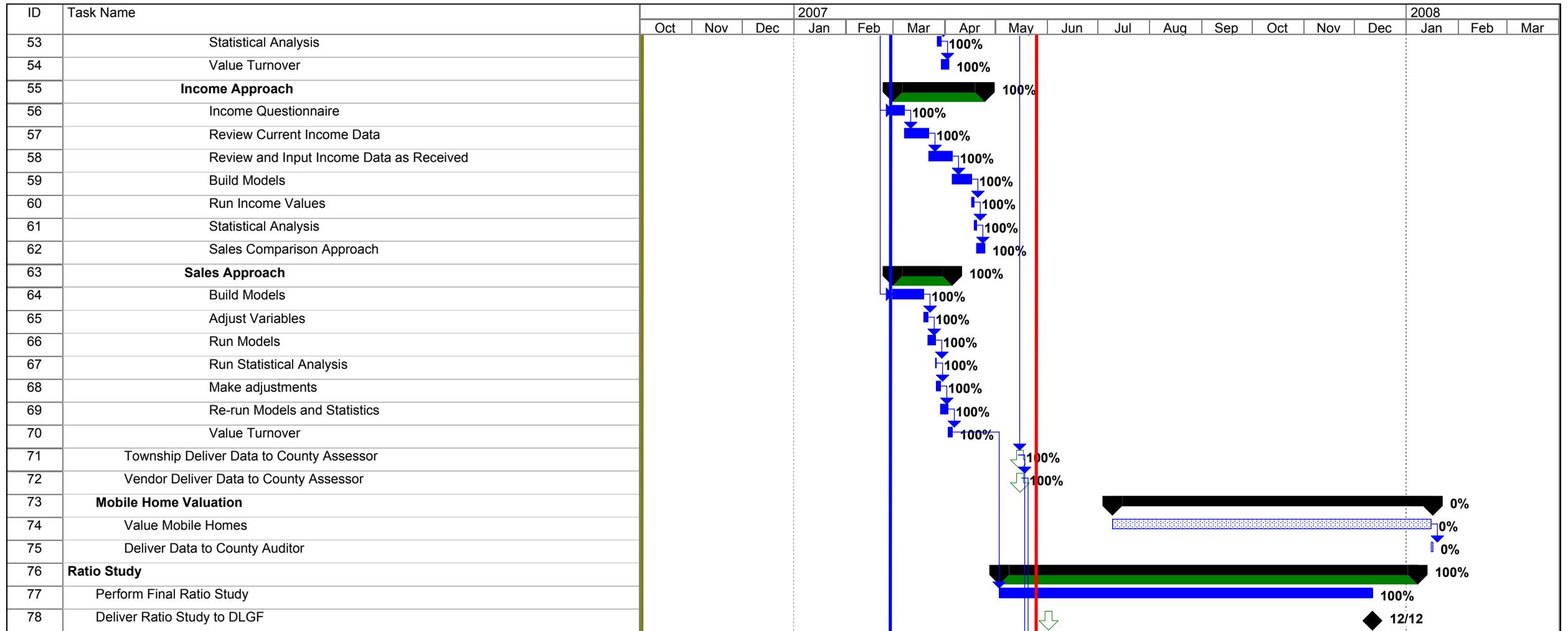
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Critical Progress		Milestone		Task Progress		Critical Revise/Resubmit	
Task		Summary Progress		Baseline		Critical Progress	
Revise/Resubmit		SummarCritical		Baseline Revise/Resubmit		Task	
Task Progress		Critical Revise/Resubmit		Baseline Milestone		Revise/Resubmit	
Baseline		Critical Progress		Milestone		Task Progress	



Project: Franklin County Trending.mpr  
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Task		Summary Progress		Baseline		Critical Progress	
Revise/Resubmit		SummarCritical		Baseline Revise/Resubmit		Task	
Task Progress		Critical Revise/Resubmit		Baseline Milestone		Revise/Resubmit	
Baseline		Critical Progress		Milestone		Task Progress	



Project: Franklin County Trending.mpr Date: Wed 4/30/08	Critical		Baseline Revise/Resubmit		Task		Summary Progress	
	Critical Revise/Resubmit		Baseline Milestone		Revise/Resubmit		SummarCritical	
	Critical Progress		Milestone		Task Progress		Critical Revise/Resubmit	
	Task		Summary Progress		Baseline		Critical Progress	
	Revise/Resubmit		SummarCritical		Baseline Revise/Resubmit		Task	
	Task Progress		Critical Revise/Resubmit		Baseline Milestone		Revise/Resubmit	
	Baseline		Critical Progress		Milestone		Task Progress	

ID	Task Name	2007												2008						
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
79	DLGF Review																			
80	<b>County Assessor Rollover to County Auditor</b>																			
81	Apply Adjustments																			
82	County Assessor Deliver Certified Values to County Auditor																			
83	Vendor Deliver Certified Values to County Auditor																			
84	Test Data Delivery to DLGF																			
85	Deliver Real Property Data to DLGF & LSA																			



Project: Franklin County Trending.mpr  
Date: Wed 4/30/08

Critical		Baseline Revise/Resubmit		Task		Summary Progress	
Critical Revise/Resubmit		Baseline Milestone		Revise/Resubmit		SummarCritical	
Critical Progress		Milestone		Task Progress		Critical Revise/Resubmit	
Task		Summary Progress		Baseline		Critical Progress	
Revise/Resubmit		SummarCritical		Baseline Revise/Resubmit		Task	
Task Progress		Critical Revise/Resubmit		Baseline Milestone		Revise/Resubmit	
Baseline		Critical Progress		Milestone		Task Progress	