
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 232-8779

Assessment Progress Introduction

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

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

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

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

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

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

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

Shelby County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: No data

County Official Responsible: O. Lynn Bass

Date Took Office: 1/1/2007

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

Workplan Submitted: 12/17/2007

Workplan Detail Requested by DLGF: 12/21/2007

Workplan Detail Submitted: 12/27/2007

2007 Pay 2008 Ratio Study Received:

Workbook Values:

Ratio Study Approved:

Estimated Date for Completion:

3-4 months after 6p7 re-trend approval; updated to 4/21/08

What Work for Dataset has been Accomplished?

4/9/08 update from Assessor: Projected date to submit 7p8 Ratio study is 4/21/08.

4/1/08 update from Auditor: finishing up 6p7 & getting ready to bill. Assessor's office has been working very hard on 7p8, and goal is to submit 7p8 ratio study to DLGF by end of April.

Roll to Auditor?

4/1/08 update from Auditor: Assessor's office has been working very hard on 7p8, and goal is to roll 7p8 to Auditor in mid-May.

2/5/08- plan to roll 6p7 re-trending to the Auditor this week.

Date for Splits and Combinations Entered?

2007 Pay 2008 New Construction Entered?

Date for completed 2007 Sales Disclosures entered? will start scanning Jan 2008

Date for Neighborhood Analysis? ongoing

Date for Sales Analysis? in process

Date for Land Valuation? in process

Date for Improvement Valuation - Cost Approach: in process

Date for Improvement Valuation - Income Approach: in process

Date for Improvement Valuation - Sales Approach: in process

Current Vendor: Nexus Group

Vendor Contract Must Meet Statutory Deadlines? yes

Pay Vendor When Deadline Met or Monthly? deadline

Warned Vendor for Failure to Meet Deadline?

Shelby County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: No data

Vendor Contract for 2008 Pay 2009? in process

2008 Pay 2009 Vendor: Nexus Group

Township Actions that Delayed County Duties:

none

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

weekly status reports provided by Vendor

Shelby County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Personal Property

Compliance Status: Pending

County Official Responsible: O. Lynn Bass

Date Took Office: 1/1/2007

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

Estimated Date for Completion:

12/12/2007

What Work for Dataset has been Accomplished?

completed & submitted

Roll to Auditor?

Date for 2008 Mobile Home Valuation:

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:

Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

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

ABSTRACT

<i>Office - Auditor</i>	2007
<i>Date Data Due</i>	3/15 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	48
<i>Compliance Status</i>	

BUDGETORDER

<i>Office - Auditor</i>	2007
<i>Date Data Due</i>	2/15 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	77
<i>Compliance Status</i>	

PARCEL

<i>Office - Assessor</i>	2007
<i>Date Data Due</i>	10/1 of the Assessment Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	214
<i>Compliance Status</i>	No data

PERSPROP

<i>Office - Assessor</i>	2007
<i>Date Data Due</i>	10/1 of the Assessment Year
<i>Date Loaded</i>	1/31/2008
<i>Number of Days Late</i>	123
<i>Compliance Status</i>	Pending

RATIOSTUDY

<i>Office - Assessor</i>	2007
<i>Date Data Due</i>	6/1 of the Assessment Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	336
<i>Compliance Status</i>	

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.

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

SALEDISC

Office - Assessor

2007

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

TAXDATA

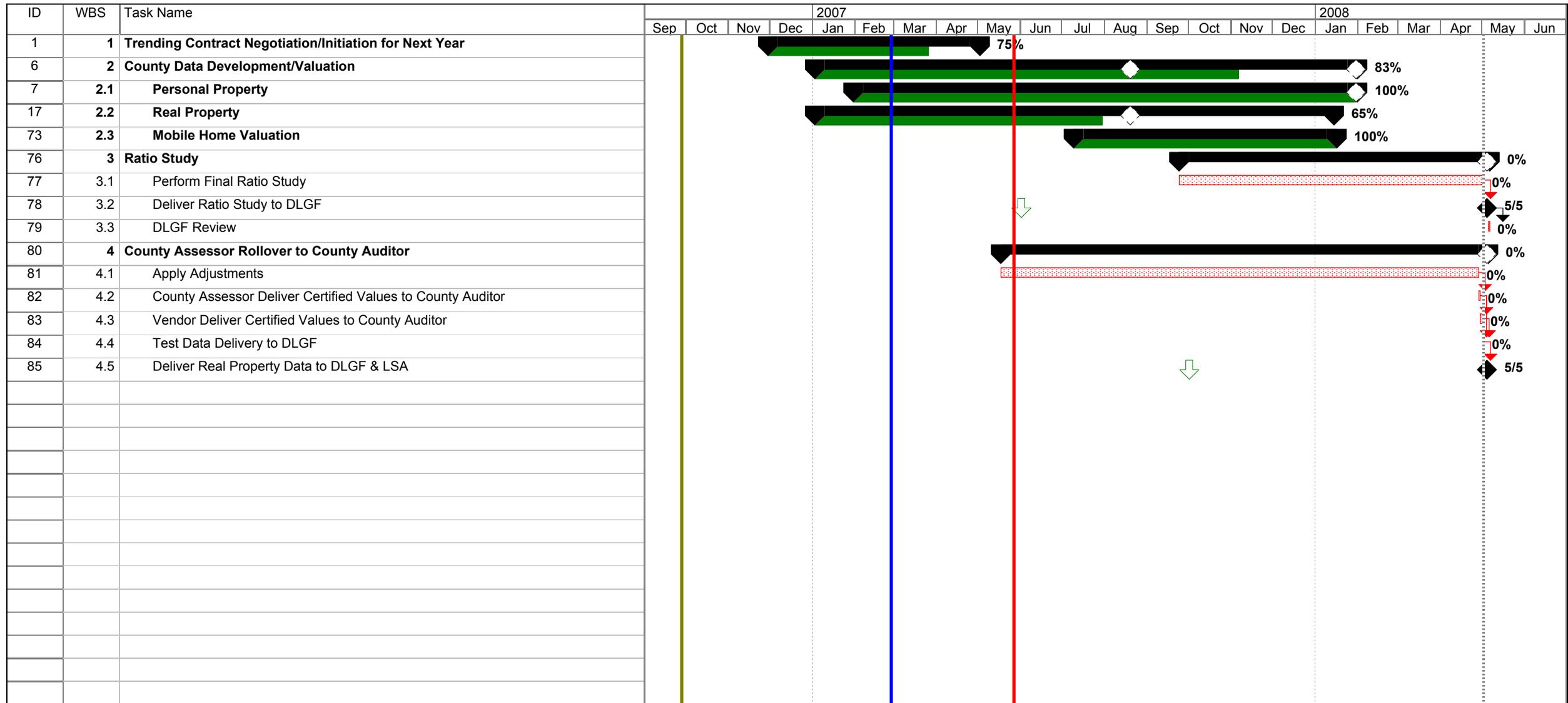
Office - Auditor

2007

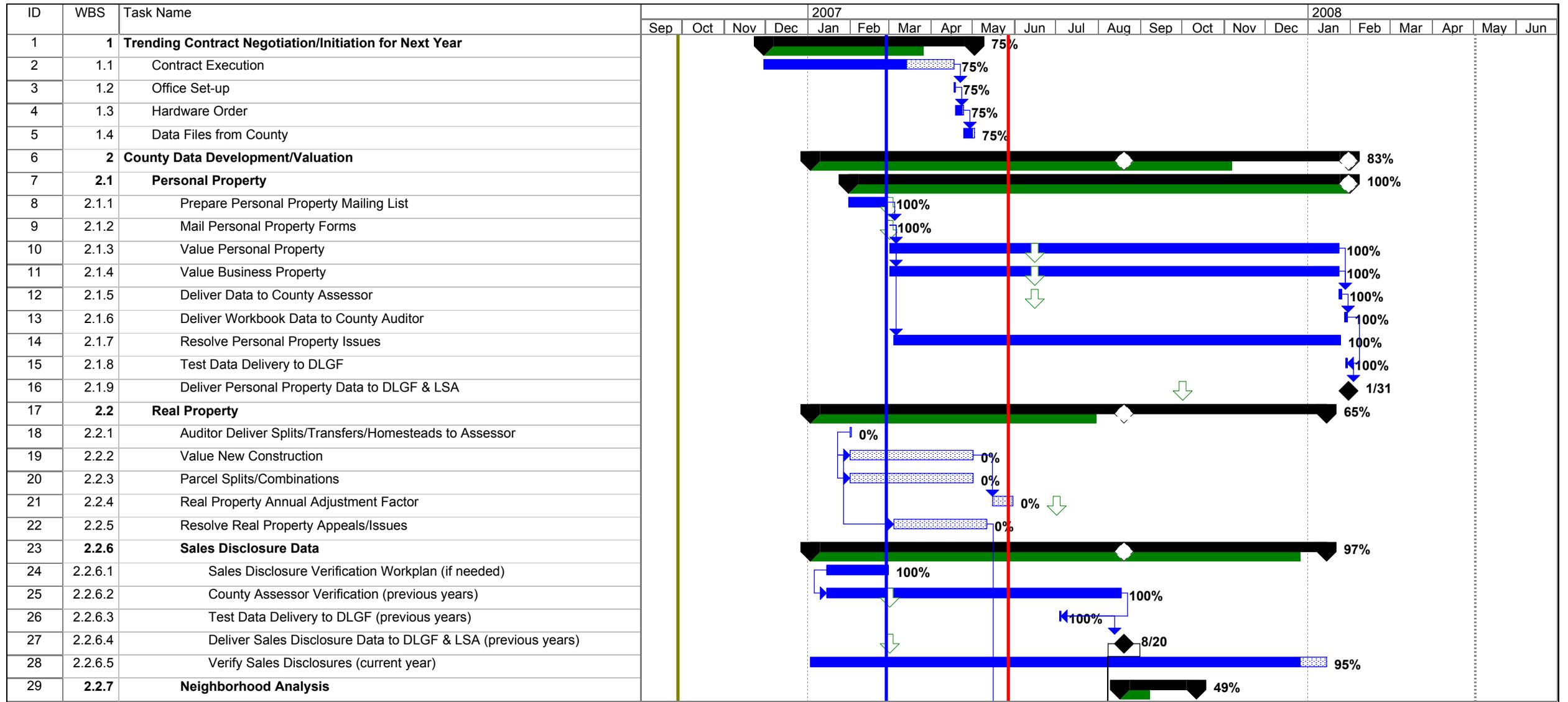
<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	62
<i>Compliance Status</i>	No data

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

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Project: Shelby County Trending.mpp Date: Fri 5/2/08	Critical		Task Progress		Summary Progress		Deadline	
	Critical Revise/Resubmit		Baseline		Summary		Real/Personal Data Due	
	Critical Progress		Baseline Revise/Resubmit		Project Summary		Sales Data Due	
	Task		Baseline Milestone		External Tasks		Ratio Study Due	
	Revise/Resubmit		Milestone		External Milestone			

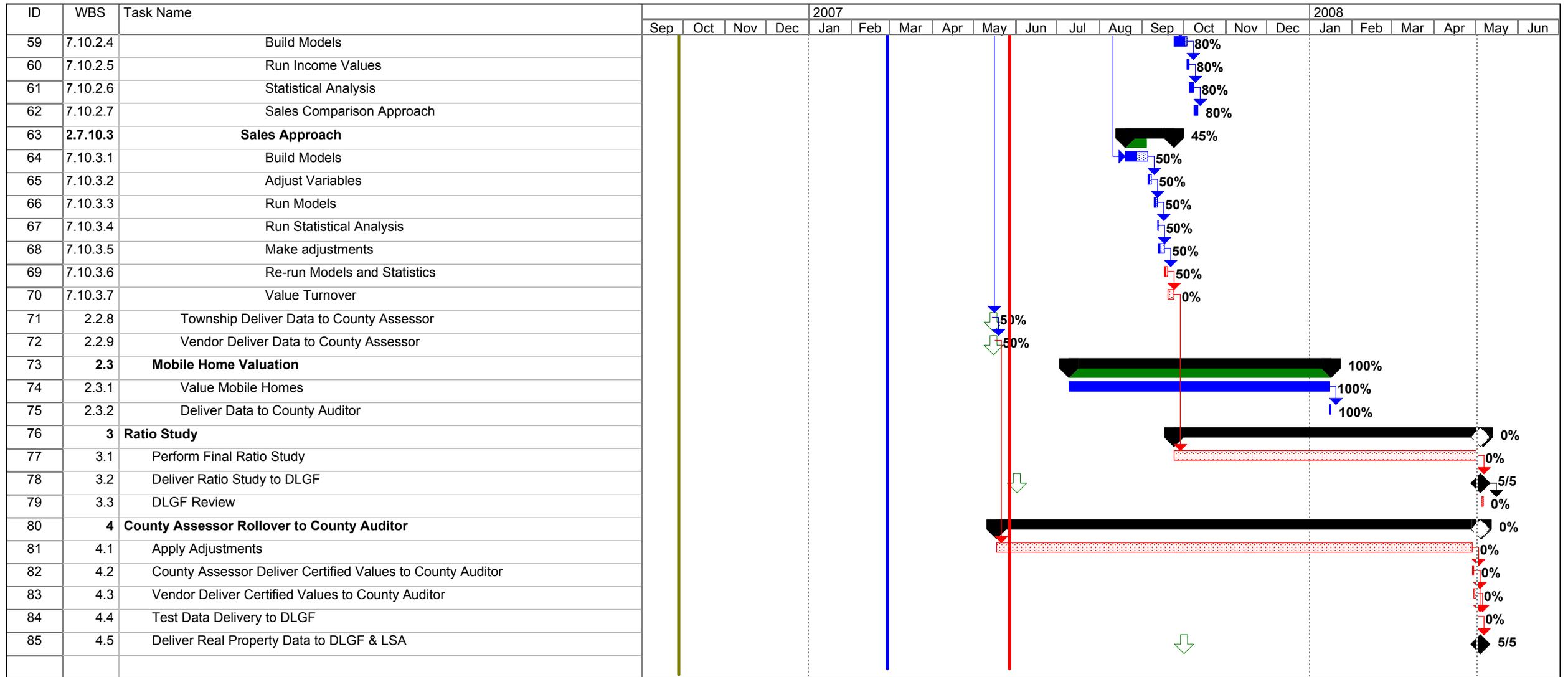


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	Revise/Resubmit		Milestone		External Milestone			

ID	WBS	Task Name	2007												2008								
			Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
30	2.2.7.1	GIS Files Received and Loaded																					
31	2.2.7.2	Data Gathering																					
32	2.2.7.3	Review Definitions																					
33	2.2.7.4	Initial Market Areas																					
34	2.2.7.5	Market Area Summary																					
35	2.2.7.6	Define Neighborhood Categories																					
36	2.2.7.7	Create Neighborhood Summary																					
37	2.2.7.8	Sales Analysis																					
38	2.2.7.8.1	Sales Files Received from County																					
39	2.2.7.8.2	Produce Sales Validation Guidelines																					
40	2.2.7.8.3	Review/Validate Sales																					
41	2.2.7.8.4	Load Sales to CAMA System																					
42	2.2.7.9	Land Valuation																					
43	2.2.7.9.1	Run Ratio Study by Township/Neighborhood																					
44	2.2.7.9.2	Using Toolset to Develop Base Land Rates																					
45	2.2.7.9.3	Define Landuse Adjustments																					
46	2.2.7.9.4	Apply Adjustments																					
47	2.2.7.9.5	Re-run Ratio Study																					
48	2.2.7.10	Improvement Valuation																					
49	2.7.10.1	Cost Approach																					
50	7.10.1.1	Update Cost Tables																					
51	7.10.1.2	Recost																					
52	7.10.1.3	Market Adjustment as Needed																					
53	7.10.1.4	Statistical Analysis																					
54	7.10.1.5	Value Turnover																					
55	2.7.10.2	Income Approach																					
56	7.10.2.1	Income Questionnaire																					
57	7.10.2.2	Review Current Income Data																					
58	7.10.2.3	Review and Input Income Data as Received																					

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



Project: Shelby County Trending.mpp
Date: Fri 5/2/08

Critical		Task Progress		Summary Progress		Deadline	
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Task		Baseline Milestone		External Tasks		Ratio Study Due	
Revise/Resubmit		Milestone		External Milestone			

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