
STATE OF INDIANA

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 for a glossary of terms used.

Spencer County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: Pending

County Official Responsible: Sara J. Arnold

Date Took Office: 1/1/2007

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

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: 12/26/2007

Workbook Values: Received

Ratio Study Approved: 1/28/2008

Estimated Date for Completion:

12/21/07- ratio study; Real Prop will be submitted after roll to the Auditor

What Work for Dataset has been Accomplished?

3/3/08- ratio study was approved, so plan to submit data by the end of the week

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? to date

Date for Neighborhood Analysis?

Date for Sales Analysis? 12/21/2007

Date for Land Valuation? 12/21/2007

Date for Improvement Valuation - Cost Approach: 12/21/2007

Date for Improvement Valuation - Income Approach: 12/21/2007

Date for Improvement Valuation - Sales Approach: 12/21/2007

Current Vendor: Reller's Southern Indiana Appraisal, LLC

Vendor Contract Must Meet Statutory Deadlines? yes

Pay Vendor When Deadline Met or Monthly? when deadlines are met

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009? yes

2008 Pay 2009 Vendor: Reller's Southern Indiana Appraisal, LLC

Spencer County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: Pending

Township Actions that Delayed County Duties:

Possibly 2 Twps of the 9 have not gotten Level I, therefore County will have to take over MH assessment duties. 1st week in office, letter sent to Trustee/Assessor's informing them that County expected them to do a better job of meeting deadlines, that their work is critical, and the County can't do its job if they don't do theirs, and that attitudes would have to change & communication is key. Message repeated at meeting on 3/2/07. Limited in its success. They were still late in turning over data. Threatened to withhold Assessing pay if new construction wasn't turned over. Phone calls/emails sent on regular basis.

How are Township Actions Being Resolved?

County Council approved funds for additional part-time employee in County Assessor's office (bringing staff of 2+Assessor to 2.5+Assessor). New PP and Sales software was purchased that should work much better than prior.

Other County Action/Documentation of Efforts:

Vendor does not object to amending contract for a performance bond

Spencer County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Personal Property

Compliance Status: **r-nr**

County Official Responsible: Sara J. Arnold

Date Took Office: 1/1/2007

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

Estimated Date for Completion:

11/21/2007

What Work for Dataset has been Accomplished?

4/3/08 update: resubmitted data to correct non-compliance issues completed & submitted

Roll to Auditor?

completed

Date for 2008 Mobile Home Valuation:

1/15/2008

Current Vendor: AS2, INC

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? renewed

2008 Pay 2009 Vendor: AS2, INC

Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

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

ABSTRACT

Office - Auditor

2007

Date Data Due

3/15 of the Pay Year

Date Loaded

Number of Days Late

48

Compliance Status

BUDGETORDER

Office - Auditor

2007

Date Data Due

2/15 of the Pay Year

Date Loaded

Number of Days Late

77

Compliance Status

PARCEL

Office - Assessor

2007

Date Data Due

10/1 of the Assessment Year

Date Loaded

3/14/2008

Number of Days Late

166

Compliance Status

Pending

PERSPROP

Office - Assessor

2007

Date Data Due

10/1 of the Assessment Year

Date Loaded

4/3/2008

Number of Days Late

186

Compliance Status

r-nr

RATIOSTUDY

Office - Assessor

2007

Date Data Due

6/1 of the Assessment Year

Date Loaded

12/26/2007

Number of Days Late

208

Compliance Status

Approved

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.

Spencer 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>	2/21/2008
<i>Number of Days Late</i>	-8
<i>Compliance Status</i>	r-nc

TAXDATA

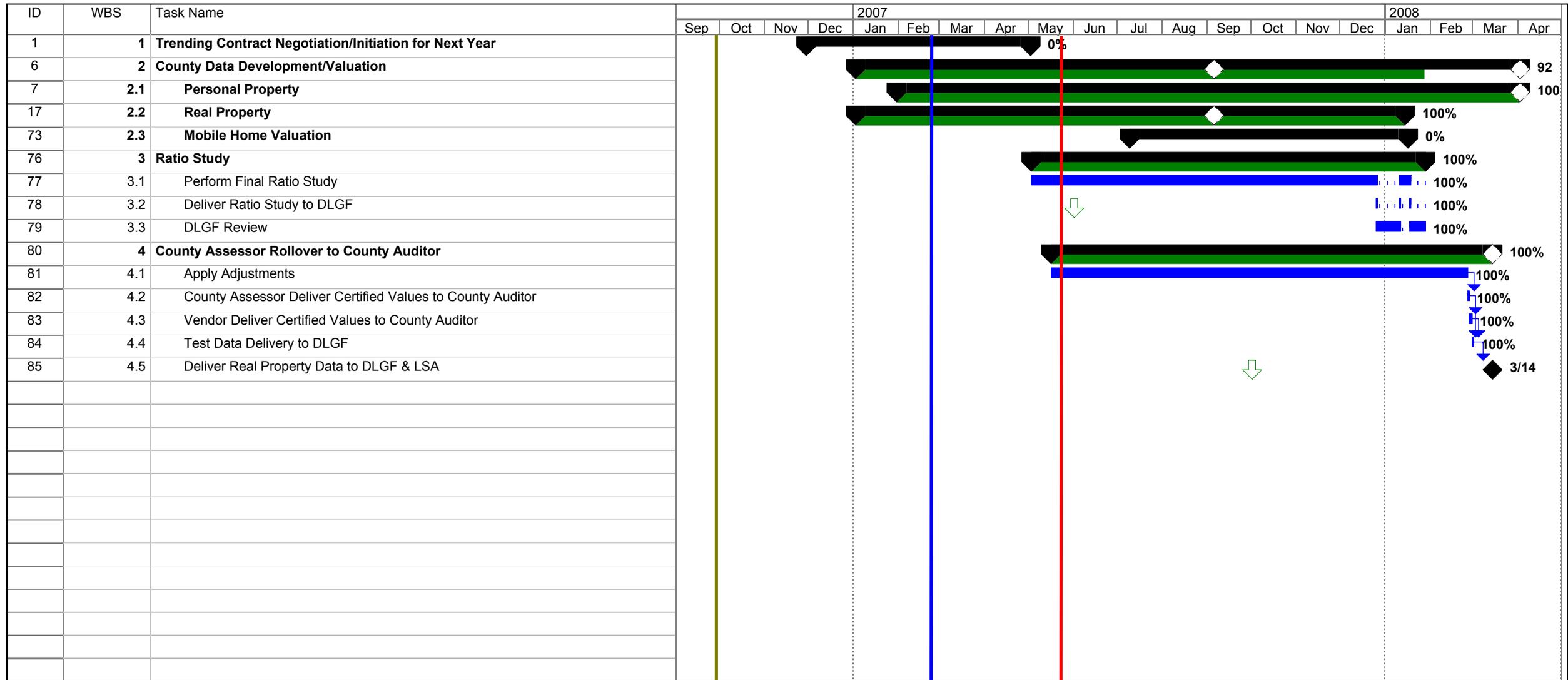
Office - Auditor

2007

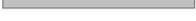
<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	62
<i>Compliance Status</i>	No data

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

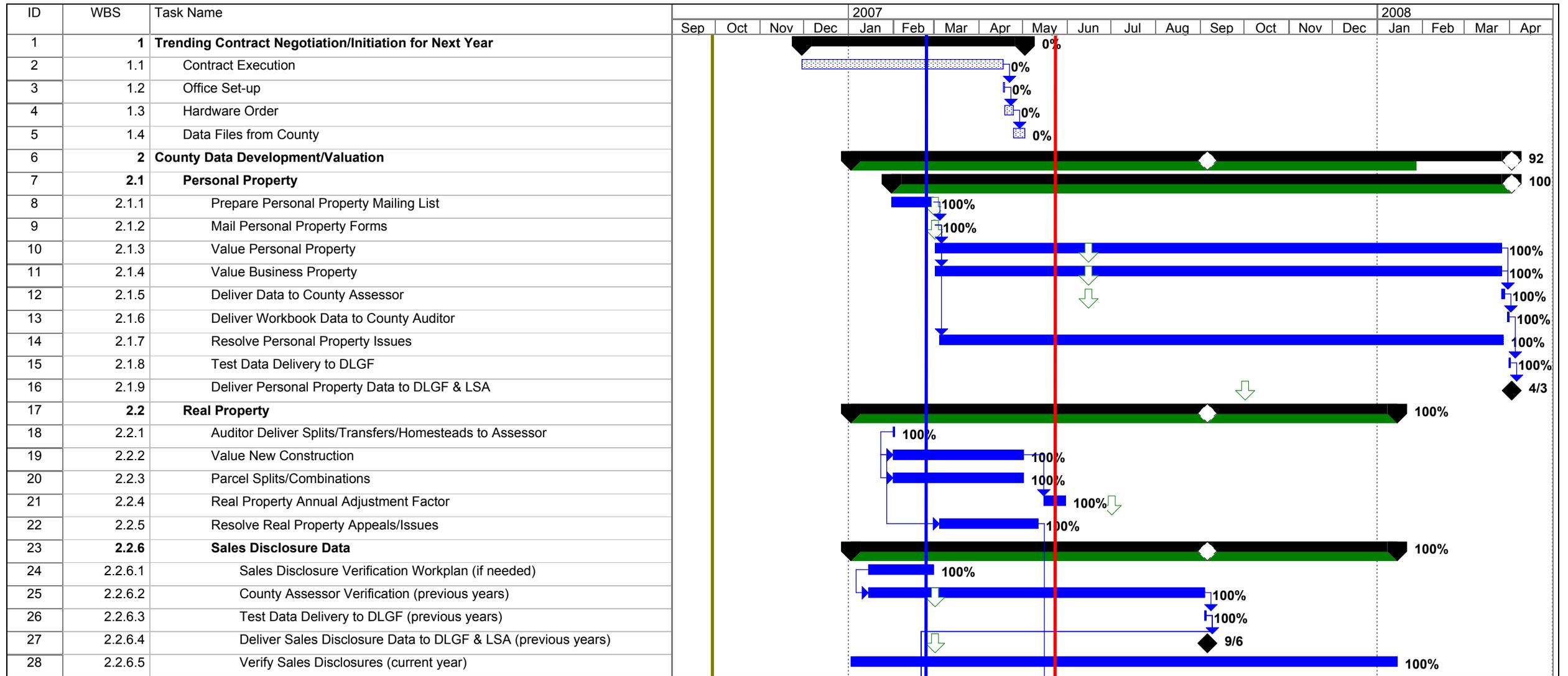
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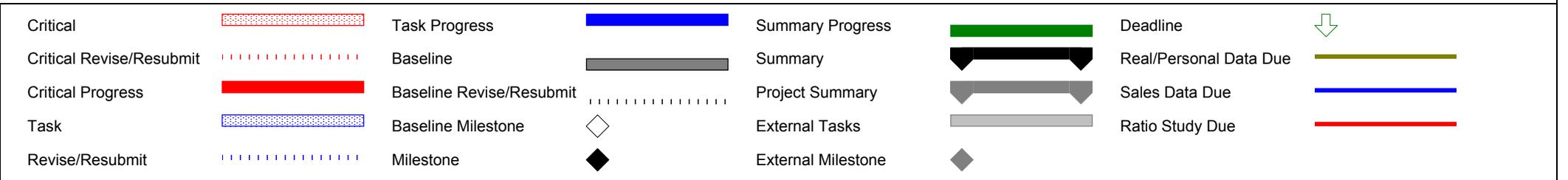
Project: Spencer County Trending.mp
Date: Thu 5/1/08

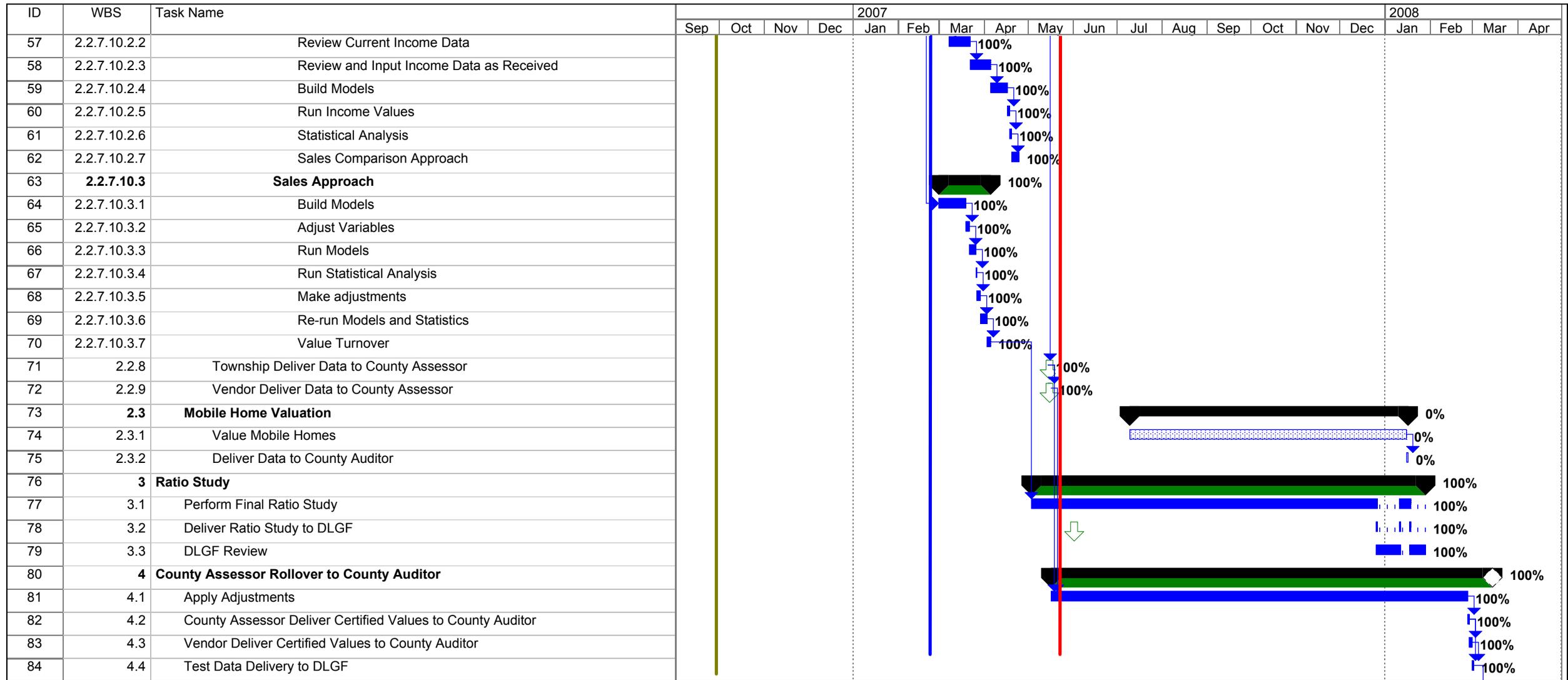
Critical		Task Progress		Summary Progress		Deadline	
Critical Revise/Resubmit		Baseline		Summary		Real/Personal Data Due	
Critical Progress		Baseline Revise/Resubmit		Project Summary		Sales Data Due	
Task		Baseline Milestone		External Tasks		Ratio Study Due	
Revise/Resubmit		Milestone		External Milestone			

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



Project: Spencer County Trending.mp
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Critical Revise/Resubmit		Baseline		Summary		Real/Personal Data Due	
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Task		Baseline Milestone		External Tasks		Ratio Study Due	
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		
85	4.5	Deliver Real Property Data to DLGF & LSA																						



◆ 3/14

Project: Spencer County Trending.mp
Date: Thu 5/1/08

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			

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