

ARTICLE 26. COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Rule 1. General Provisions

50 IAC 26-1-1 Purpose

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. The purpose of this article is to establish standards for computer systems used by Indiana counties for the administration of the property tax assessment, billing, and settlement processes. *(Department of Local Government Finance; 50 IAC 26-1-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-1-2 Objectives

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. The standards and specifications established in this article are intended to promote the following objectives:

(1) To attain uniformity in property tax administration practices in each county in the state through the use of functionally equivalent computer systems.

(2) To improve the management and analysis ability of the department and counties through greater access to local property tax administration data.

(3) To provide assurance of the functionality and integration of property tax management systems through a defined certification program.

(4) To provide assistance to counties in their efforts to select computer software that meets the needs of their specific environment and complies with this article.

(5) To assure data integration between software platforms by establishing required data structures and import/export protocols.

(Department of Local Government Finance; 50 IAC 26-1-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-1-3 Application

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. This article applies to the following hardware, software, and services used by the county for the administration of property taxes:

(1) All county:

- (A) computer hardware;
- (B) assessment software;
- (C) tax and billing software;
- (D) property tax management systems; and
- (E) computer services;

used by the county for the administration of the property tax management system.

(2) All county purchases or contracts for:

- (A) computer hardware;
- (B) assessment software;
- (C) tax and billing software;
- (D) property tax management systems; and
- (E) computer services;

that are made or entered into for the administration of the property tax management system.

All purchases or contracts are subject to the requirements of this article. *(Department of Local Government Finance; 50 IAC 26-1-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

Rule 2. Definitions and Abbreviations

50 IAC 26-2-1 Definitions

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. The definitions in this rule apply throughout this article. (*Department of Local Government Finance; 50 IAC 26-2-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-2 "Abstract manual" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. "Abstract manual" means the version of the abstract manual published by the auditor of state and available on the auditor of state's website that provides instructions to county auditors for preparing the county abstract current at the time of preparation of the abstract. (*Department of Local Government Finance; 50 IAC 26-2-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-3 "ANSI" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 3. "ANSI" refers to the organization of United States business and industry groups formed in 1918 for the development of trade and communication standards. ANSI:

(1) is the American representative of the International Standards Organization; and

(2) developed and expanded ASCII.

(*Department of Local Government Finance; 50 IAC 26-2-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-4 "ASCII" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 4. "ASCII" refers to the coding scheme that assigns numeric values to up to two hundred fifty-six (256) characters, including the following:

(1) Alphabetic letters.

(2) Numerals.

(3) Punctuation marks.

(4) Other symbols.

ASCII was developed originally in 1968 and expanded in 1983 by ANSI to standardize data transmission among disparate hardware and software systems and is built into all personal computers. The published ANSI reference for ASCII is ANSI X3.110-1983. (*Department of Local Government Finance; 50 IAC 26-2-4; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-5 "Assessed value" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-1-3; IC 6-1.1-31.5

Sec. 5. "Assessed value" has the meaning set forth in IC 6-1.1-1-3(a). (*Department of Local Government Finance; 50 IAC 26-2-5; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-6 "Assessment software" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 6. "Assessment software" means all programs used for real and personal property assessment, valuation of annually assessed mobile homes, and sales ratio studies except the following:

- (1) Systems software.
- (2) Proprietary database management systems that are not proprietary to the assessment software vendor.

(Department of Local Government Finance; 50 IAC 26-2-6; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-2-7 "Assessment software vendor" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 7. "Assessment software vendor" means any person who offers to sell or license for use assessment software for the property tax management system in any county in the state. *(Department of Local Government Finance; 50 IAC 26-2-7; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-2-8 "Assessment system" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-5.5; IC 6-1.1-31.5

Sec. 8. (a) "Assessment system" means all data and functions necessary to the computation of an assessed value for every real estate parcel or an item of personal property in any of the following:

- (1) A county.
- (2) A township.
- (3) A taxing district.
- (4) A taxing unit.
- (b) The assessment system described in subsection (a) includes the following:
 - (1) Recording data on new construction or improvements.
 - (2) Acquiring descriptive data on all property.
 - (3) Determining the following:
 - (A) Land values.
 - (B) Improvement values.
 - (C) Annually assessed mobile home values.
 - (4) Producing required reports.
 - (5) Processing market information, including, but not limited to, the following:
 - (A) Information contained on the sales disclosure form required by IC 6-1.1-5.5.
 - (B) Appraisal information.
 - (C) Income and expense data.
 - (D) Cost information.
 - (6) Calculating sales ratio study.

(Department of Local Government Finance; 50 IAC 26-2-8; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-2-9 "Certification of gross assessed value" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 9. "Certification of gross assessed value" means the roll of gross assessed values from the county assessor to the county auditor. *(Department of Local Government Finance; 50 IAC 26-2-9; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-2-10 "Coefficient of dispersion" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 10. "Coefficient of dispersion" means a statistical measure used to gauge assessment uniformity by testing the degree of variation from a median assessment ratio. (*Department of Local Government Finance; 50 IAC 26-2-10; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-11 "Computer hardware" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 11. (a) "Computer hardware" means the mechanical, magnetic, electronic, and electrical components making up the physical parts of a computer system, including:

- (1) Central processing unit.
 - (2) Disk drives.
 - (3) Keyboard and mouse.
 - (4) Monitor.
- (b) Computer hardware also includes any peripheral equipment such as the following:

- (1) Printers.
 - (2) Modems.
 - (3) Pointing devices.
 - (4) Data storage devices.
 - (5) Servers and network storage and processing devices.
- (c) Computer hardware also includes any equipment used for computer networks such as the following:
- (1) Hubs, switches, and routers.
 - (2) Network cards and cables.
 - (3) Network services.
 - (4) Network software.
 - (5) Management tools and utilities.

(*Department of Local Government Finance; 50 IAC 26-2-11; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-12 "Computer hardware provider" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 12. "Computer hardware provider" means any entity that provides computer hardware. (*Department of Local Government Finance; 50 IAC 26-2-12; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-13 "Computer network" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 13. "Computer network" means a group of computers and associated devices that are connected by communications software, protocols, and facilities. (*Department of Local Government Finance; 50 IAC 26-2-13; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-14 "Computer services" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 14. "Computer services" means those activities that allow for or enhance the proper operation of a computer system. (*Department of Local Government Finance; 50 IAC 26-2-14; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-15 "Computer services provider" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 15. "Computer services provider" means any entity that provides computer system services, other than the providing of:
(1) assessment software;
(2) tax and billing software; or
(3) property tax management systems;
to a county. A computer services provider may also be a software vendor. (*Department of Local Government Finance; 50 IAC 26-2-15; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-16 "Computer software" or "software" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 16. "Computer software" or "software" means a collection of computer programs, procedures, and documentation used for the specific application of property tax management, including any:
(1) system utilities; and
(2) database management systems;
necessary to make them function properly. (*Department of Local Government Finance; 50 IAC 26-2-16; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-17 "Computer software provider" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 17. "Computer software provider" means an entity that provides computer software. (*Department of Local Government Finance; 50 IAC 26-2-17; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-18 "Computer system" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 18. "Computer system" means computer hardware and software used in the management of property tax functions at the county or township level in Indiana. (*Department of Local Government Finance; 50 IAC 26-2-18; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-19 "County" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5; IC 36-2-1-1

Sec. 19. "County" means a county described in IC 36-2-1-1 and includes, for the purpose of this article, all county offices or county officials when discharging duties related to the property tax management system. (*Department of Local Government Finance; 50 IAC 26-2-19; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-20 "Database" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 20. "Database" means a data file or group of data files composed of records, each containing fields, together with a set of operations for the following:

- (1) Creating.
- (2) Updating.
- (3) Deleting.
- (4) Searching.
- (5) Sorting.
- (6) Recombining.
- (7) Other related functions.

(Department of Local Government Finance; 50 IAC 26-2-20; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-2-21 "Database management system" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 21. "Database management system" means a software interface between the database and the user. A database management system:

- (1) handles user requests for database actions; and
- (2) allows for control of security and data integrity requirements.

(Department of Local Government Finance; 50 IAC 26-2-21; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-2-22 "Data processing department" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 22. "Data processing department" means a department or office of a county that has responsibility for the on-site development, installation, administration, and maintenance of any of the following:

- (1) Assessment software.
- (2) Tax and billing software.
- (3) Property tax management systems.

The term refers to a county department or office that develops and maintains software or systems subject to this article. *(Department of Local Government Finance; 50 IAC 26-2-22; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-2-23 "Department" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 23. "Department" means the department of local government finance. *(Department of Local Government Finance; 50 IAC 26-2-23; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-2-24 "IAAO Standard on Ratio Studies" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 24. "IAAO Standard on Ratio Studies" means the document published by the International Association of Assessing Officers titled IAAO Standard on Ratio Studies (April 2013) that is incorporated by reference in 50 IAC 27-1-4. *(Department of*

Local Government Finance; 50 IAC 26-2-24; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)

50 IAC 26-2-25 "Independent entity" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 25. "Independent entity" means an entity approved by the department that has no existing business relationship or other relationship with a computer software provider or a county. (*Department of Local Government Finance; 50 IAC 26-2-25; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-26 "Local certification" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 26. "Local certification" means when an independent entity confirms that a property tax management system installed in a county meets the requirements of this article, and thus the department declares it so upon communication from the county in which it is installed. (*Department of Local Government Finance; 50 IAC 26-2-26; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-27 "Manual for county auditors" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 5-11-1-2; IC 5-11-1-24; IC 6-1.1-31.5

Sec. 27. "Manual for county auditors" means the uniform compliance guidelines for county auditors developed by the state board of accounts under IC 5-11-1-2 and IC 5-11-1-24 current at the time of compliance. (*Department of Local Government Finance; 50 IAC 26-2-27; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-28 "Manual for county treasurers" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 5-11-1-2; IC 5-11-1-24; IC 6-1.1-31.5

Sec. 28. "Manual for county treasurers" means the uniform compliance guidelines for county treasurers developed by the state board of accounts under IC 5-11-1-2 and IC 5-11-1-24 current at the time of compliance. (*Department of Local Government Finance; 50 IAC 26-2-28; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-29 "Median assessment ratio" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 29. "Median assessment ratio" means a statistical measure of central tendency used to gauge assessment level for a group of properties. (*Department of Local Government Finance; 50 IAC 26-2-29; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-30 "Operator" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 30. "Operator" means a person who controls a machine or system, such as a computer. (*Department of Local Government Finance; 50 IAC 26-2-30; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-31 "Parcel number" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 31. "Parcel number" means a unique identifier in accordance with the state standard prescribed by 50 IAC 26-8-1 assigned to a real estate parcel by each county. (*Department of Local Government Finance; 50 IAC 26-2-31; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-32 "Price related differential" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 32. "Price related differential" means a statistical measure used to gauge assessment uniformity by testing whether higher or lower valued properties are assessed at the same level. (*Department of Local Government Finance; 50 IAC 26-2-32; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-33 "Property number" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 33. "Property number" means a unique identifier in accordance with the state standard prescribed by 50 IAC 26-8-2 assigned to:

- (1) a record of personal property;
- (2) an annually assessed mobile home record;
- (3) an oil interest record; or
- (4) a gas interest record.

A property number is not applied to real estate property. (*Department of Local Government Finance; 50 IAC 26-2-33; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-34 "Property tax management system" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 34. "Property tax management system" means all data and software functions necessary to the assessment, tax, and billing of all property for a taxing district or county and to produce all necessary reports. For each item of property, these functions include the following as applicable:

- (1) Data entry and ongoing data maintenance.
- (2) Data storage and retrieval.
- (3) Database management.
- (4) Computation of values.
- (5) Computation of taxes charged.
- (6) Collection, distribution, and settlement of taxes.
- (7) Sketch maintenance.
- (8) Photograph maintenance.
- (9) Error checking.
- (10) Internal controls.
- (11) Data editing.
- (12) Reporting.
- (13) Electronic transfer of data.
- (14) Export all or a portion of the data in an industry standard, vendor independent format.

(Department of Local Government Finance; 50 IAC 26-2-34; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-2-35 "Property tax management system certification" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 35. "Property tax management system certification" means when the department, according to the rules included in this article, deems that the property tax management system proposed by a county complies with this article. *(Department of Local Government Finance; 50 IAC 26-2-35; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-2-36 "Property Tax Management System Code List Manual" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 36. "Property Tax Management System Code List Manual" means the manual titled "Property Tax Management System Code List Manual" published by the department on the department's website which provides a comprehensive code list for the property tax management system current at the time of data submission. *(Department of Local Government Finance; 50 IAC 26-2-36; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-2-37 "Proprietary database management system" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 37. "Proprietary database management system" means a database management system that is as follows:

(1) Owned or copyrighted by an entity other than the county.

(2) Separate from the application or applications that produce the data stored in the database.

(Department of Local Government Finance; 50 IAC 26-2-37; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-2-38 "Real Property Assessment Manual" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 38. "Real Property Assessment Manual" means the assessment manual published by the department that is available on the department's website and is titled the Real Property Assessment Manual and that is incorporated by reference in 50 IAC 2.4-1-2. *(Department of Local Government Finance; 50 IAC 26-2-38; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)*

50 IAC 26-2-39 "Recertification" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 39. "Recertification" means property tax management system software previously certified by the department is subsequently certified again due to changes in the software that require retesting of the complete software suite, or portions thereof, or changes in legislative or department requirements that necessitate retesting for compliance. This recertification testing may be performed by the department or local government as directed by the department. *(Department of Local Government Finance; 50 IAC 26-2-39; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-2-40 "Response time" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 40. "Response time" means the amount of time that occurs from a keystroke or pointing device click to the point when the system is available to respond to the next action to be taken. (*Department of Local Government Finance; 50 IAC 26-2-40; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-41 "Settlement Instructions" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 41. "Settlement Instructions" means the version of the instructions titled "20 XX June Settlement Instructions" or "20XX December Settlement Instructions" published in June and December of each year by the auditor of state on the auditor of state's website that provides instructions to county auditors for performing settlement that is current at the time of preparation of settlement. (*Department of Local Government Finance; 50 IAC 26-2-41; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-42 "Software certification" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 42. "Software certification" means when the department, according to the rules included in this article, deems that the software application under review complies with this article. (*Department of Local Government Finance; 50 IAC 26-2-42; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-43 "State" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 43. "State" means the state of Indiana. (*Department of Local Government Finance; 50 IAC 26-2-43; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-44 "System administrator" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 44. "System administrator" means the person responsible for administering use of a multiple user computer system or communications system, or both. (*Department of Local Government Finance; 50 IAC 26-2-44; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-45 "Systems software" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 45. "Systems software" means the following:

- (1) Computer operating systems.
- (2) Computer system utilities.
- (3) Database management utilities.
- (4) Proprietary database management systems.
- (5) Networking software.
- (6) Communication software.
- (7) All other software necessary to the operation of a computer system except the following:
 - (A) Assessment software.
 - (B) Tax and billing software.

(C) Other property tax management software.

(Department of Local Government Finance; 50 IAC 26-2-45; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-2-46 "Tax and billing software" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 46. "Tax and billing software" means all programs used for the taxation and the billing of taxes for real and personal property as defined in 50 IAC 26-20-8, except the following:

(1) Systems software.

(2) Proprietary database management systems that are not proprietary to the tax and billing software vendor.

(Department of Local Government Finance; 50 IAC 26-2-46; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-2-47 "Tax and billing software vendor" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 47. "Tax and billing software vendor" means any person who offers to sell or license for use tax and billing software for the property tax management system in any county in the state. *(Department of Local Government Finance; 50 IAC 26-2-47; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-2-48 "Tax duplicate" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 48. "Tax duplicate" means the roll of property taxes payable prepared for each taxable year according to the requirements set forth in the manual for county auditors. *(Department of Local Government Finance; 50 IAC 26-2-48; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-2-49 "Tax duplicate number" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 49. "Tax duplicate number" means the unique sequential number assigned to each tax billing in the tax duplicate. *(Department of Local Government Finance; 50 IAC 26-2-49; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-2-50 "Tax identification number" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 50. "Tax identification number" means a unique identifier assigned to:

- (1) a real property parcel;
- (2) a personal property record;
- (3) an annually assessed mobile home;
- (4) an oil and gas lease;
- (5) a municipally billable utility assessment;
- (6) a special assessment that is not associated with a record for which a tax identification number would exist under one (1) of the other parts of this section;
- (7) a state assessed distributable property record; or
- (8) other assessment for which a tax bill is required;

for use by assessment officials and the county auditor and county treasurer offices. (*Department of Local Government Finance; 50 IAC 26-2-50; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-51 "Tax increment revenues" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-21.2-10; IC 6-1.1-31.5

Sec. 51. "Tax increment revenues" has the meaning set forth in IC 6-1.1-21.2-10. (*Department of Local Government Finance; 50 IAC 26-2-51; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-52 "Taxing district" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5; IC 36-1-2-20

Sec. 52. "Taxing district" has the meaning set forth in IC 36-1-2-20. (*Department of Local Government Finance; 50 IAC 26-2-52; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-53 "Taxing unit" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-1-21; IC 6-1.1-31.5

Sec. 53. "Taxing unit" has the meaning set forth in IC 6-1.1-1-21. (*Department of Local Government Finance; 50 IAC 26-2-53; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-54 "Township" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5; IC 36-6

Sec. 54. "Township" means a political subdivision within a county organized in accordance with IC 36-6. (*Department of Local Government Finance; 50 IAC 26-2-54; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-2-55 "Vendor" defined

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 55. "Vendor" includes the following:

- (1) A computer software provider.
- (2) A computer hardware provider.
- (3) A computer services provider.

(*Department of Local Government Finance; 50 IAC 26-2-55; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

Rule 3. Property Tax Management System Requirements

50 IAC 26-3-1 Hardware requirements

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. The following standards apply to all computer hardware: The hardware to be installed to support the property tax management system must meet or exceed the minimum configuration requirements for the complete set of software as installed to satisfy response time requirements as specified by section 7 of this rule. Software to be considered in determining the response time

requirements include the operating system, utilities and tools software, networking software, server software, the property tax management software, and any software that is required for the property tax management system to function properly. These requirements apply to the following:

- (1) The amount of random access memory.
- (2) The capacity of the hard disk.
- (3) Processor type.
- (4) Processor speed.
- (5) The amount processor cache memory.
- (6) The graphics card processor, speed, memory, and resolution.
- (7) Network speed.

(Department of Local Government Finance; 50 IAC 26-3-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-3-2 Software requirements

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. The following standards apply to all computer software:

(1) To be certified or recertified, all software in a property tax management system, including any software upon which it is dependent, must be a current version and release. For the purpose of this rule, "current version and release" means:

- (A) a version and release that the software publisher continues to:
- (i) publish or inventory;
 - (ii) provide complete maintenance; and
 - (iii) actively support as a fully maintainable and market viable product;

at the time it is to be acquired; and

(B) there is no reason to believe the publisher will discontinue support of the current version and release within the succeeding twenty-four (24) month period. If the installed version is not the current version and release, the department may require a version upgrade as a condition of certification or recertification.

(2) All computer software must meet the minimum requirements, for example, software version, as stated by the computer hardware manufacturers on which the software is installed.

(3) All computer software must be upgraded when it is not a current version and release fully supported by the software publisher or publishers.

(4) To maintain certification of the property tax management system, software vendors are required to notify the department in writing of any changes made to the certified software for all patch and version releases.

(5) The department reserves the right to require recertification of the entire software, or portions of the software, if changes are deemed significant.

(Department of Local Government Finance; 50 IAC 26-3-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)

50 IAC 26-3-3 Computer networks

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 3. The requirements for both the computer hardware and software components of computer networks are stated in sections 1 and 2 of this rule. *(Department of Local Government Finance; 50 IAC 26-3-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-3-4 Data transfer environment

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 4. All software must operate in an open system interconnection compliant environment. All hardware must operate in an open system interconnection compliant environment. (*Department of Local Government Finance; 50 IAC 26-3-4; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-3-5 Data import

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 5. (a) The property tax management system must provide for data to be imported and stored from files organized according to:

- (1) the property tax file format requirements found in 50 IAC 26-20; and
- (2) the property tax input-output file format requirements found in 50 IAC 26-21.

(b) The property tax management system must provide for batch updates from external files organized as flat ASCII files containing the same fields (or any subset thereof) as those in the database. For example, it must be possible for the database to be updated in batch mode from a reassessment contractor's files. As used in this section, "update" means adding new records to a database or modifying or deleting existing records, or both. Batch update programs shall provide the following features:

- (1) Perform the same edit checks as those performed for online updates.
- (2) Not update the database if an error is encountered, but shall identify the record in error and indicate the type of error until the record is corrected. Provide for a method of correcting errors online and releasing corrected records to the database.
- (3) Provide error reports for each update run, showing the contents of each record found to be in error.
- (4) Provide a means of reversing a batch update run to restore the database to its condition immediately before the batch update.

(*Department of Local Government Finance; 50 IAC 26-3-5; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-3-6 Data export

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5; IC 36-2-9-20
Affected: IC 6-1.1-31.5

Sec. 6. (a) The property tax management system must provide for the export of data organized according to the data transmission file format requirements provided in:

- (1) the property tax file format requirements found in 50 IAC 26-20; and
 - (2) the property tax input-output file format requirements found in 50 IAC 26-21.
- (b) The property tax management system must provide for the following:

- (1) The export of the following:
 - (A) Sales ratio data required for the ratio study calculation, including validated sales and parcel workbook information.
 - (B) Data produced from a user-defined report.
- (2) Data to be archived into files organized according to the import/export file layout specifications provided in the property tax file format requirements found in 50 IAC 26-20. The codes standing for items stored in the appropriate fields in the archived files must meet the required codes as provided in the current Property Tax Management System Code List Manual. This document is available on the department's website located at www.in.gov/dlgf/. The operator shall be able to select date ranges pertinent to the archiving process. Balance totals for each dataset identifying the number archived and the number remaining as part of the online system must be included. For the purpose of this article, "archive" means to copy data into files for permanent offline storage while leaving items such as transactional balances unaffected. Archives are intended to preserve a record of each key step in the property tax billing cycle. See 50 IAC 26-13-6 and 50 IAC 26-14-5 for additional archival requirements.

(*Department of Local Government Finance; 50 IAC 26-3-6; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-3-7 Response time

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 7. The response time must be reasonable in light of current industry standards. The response times for a stand-alone workstation and a networked workstation may not differ by more than ten percent (10%) for those systems that meet the configuration requirements specified in this article. *(Department of Local Government Finance; 50 IAC 26-3-7; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-3-8 General database management system requirements

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 8. The database management system must provide all data management, administration, and retrieval facilities necessary to the proper functioning of the system, including multiple user access and multiple program access. *(Department of Local Government Finance; 50 IAC 26-3-8; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-3-9 Proprietary database systems

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 9. Proprietary database management systems shall comply with the following:

- (1) The system shall be a current supported version and release when installed.
- (2) At any time that software certification or recertification is required, the installed version must be a current version and release of the publisher that owns the software for the hardware platform on which the property tax management system software is installed.
- (3) All proprietary database management systems shall:
 - (A) provide, or a compatible third party report writer must be available to provide, the capability to create the user-defined reports having the characteristics described in this article; and
 - (B) be either an:
 - (i) industry standard relational database management system; or
 - (ii) object-oriented database management system.

(4) All proprietary database management systems acquired shall support an industry standard structured query language. *(Department of Local Government Finance; 50 IAC 26-3-9; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-3-10 Database systems proprietary to the vendor

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 10. (a) All database systems owned by the applications software vendor shall:

- (1) meet all of the qualifications of other proprietary database systems; and
 - (2) be fully documented and the technical documentation held in escrow.
- (b) Should for any reason a county discontinue use of the assessment software or tax and billing software or any other part of the computer system at:
- (1) the end of a contractual period;
 - (2) contract termination;
 - (3) decertification; or
 - (4) failure of recertification;

the vendor of the software shall in no way impede or delay the smooth, orderly, and timely transfer of the county's data from the current database to a new database. *(Department of Local Government Finance; 50 IAC 26-3-10; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-3-11 System output

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 11. Users shall be able to route reports to any of the following:

- (1) A screen.
- (2) A file.
- (3) A printer.

(Department of Local Government Finance; 50 IAC 26-3-11; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-3-12 Online updates

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 12. (a) As used in this section, "update" means adding new records to a database or modifying or deleting existing records, or both. It must be possible for an operator with the appropriate security level to modify an existing record once it is found, regardless of the order of the original search. Updates must take immediate effect in the master file so that all data retrievals will be current. Updates under this section shall be made and applied to only the applicable assessment or tax years.

(b) An operator with the authority to:

- (1) add records must be able to do so online;
- (2) split parcels must be able to do so online; and
- (3) inactivate a record must be able to inactivate the current record, and the property tax management system must:
 - (A) allow an operator to change the status of a record from active to inactive;
 - (B) maintain a copy of a record with a status of inactive; and
 - (C) provide for the retrieval and viewing of a record with a status of inactive on the same retrieval keys as those provided for records with a status of active.

(c) It must be possible for an operator to find a record with a status of inactive and restore it to active status. In the case of real estate parcel records, all records must be considered to be permanent archive records unless they were added in error. A record created in error may be inactivated, subject to subsection (b)(3). A record that is replaced as a result of another transaction, for example, one replaced as a result of the split of a parcel, must be retained as part of the history of the appropriate parcel. *(Department of Local Government Finance; 50 IAC 26-3-12; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-3-13 Online screens

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 13. The online screens in the computer system must be as follows:

- (1) Be a menu-based system.
- (2) Place importance on using the fewest possible screens.
- (3) Not require redundant data entry. The operator should be able to travel from screen to screen without rekeying the primary key, such as parcel or tax identification number.
- (4) Promote the use of extensive pointing device support without sacrificing keyboard entry and cursor manipulation.
- (5) Provide for windowing/scrolling for online applications.

(Department of Local Government Finance; 50 IAC 26-3-13; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-3-14 Online help

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 14. In addition to user manuals and quick reference materials, the online computer system shall provide the following:

- (1) A user tutorial suitable for the use of new operators.
- (2) Online, context-sensitive help that is accessible to operators without requiring that they exit from the function on which they need help. The context-sensitive help function shall provide at least the following:
 - (A) For coded fields, a list of valid codes and their meanings.
 - (B) For noncoded fields, a description of constraints on data entry.
 - (C) For menus, a description of what actions are available on selection of each menu choice.
 - (D) When an error message has been issued:
 - (i) an explanation of the error condition; and
 - (ii) advice on corrective action.
 - (E) The ability for the operator to obtain help without allowing the operator to enter data violating the standards for data integrity specified in this article.

(Department of Local Government Finance; 50 IAC 26-3-14; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-3-15 Documentation preparation

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 15. Each vendor shall prepare the following documentation for each system:

- (1) User documentation.
- (2) Technical documentation.

The documentation must be made available in digital or hard copy, or both, forms to local government clients and the department.
(Department of Local Government Finance; 50 IAC 26-3-15; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)

50 IAC 26-3-16 User documentation

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 16. User documentation shall consist of the following:

- (1) A reference manual that includes the following:
 - (A) A description of each function performed by the system.
 - (B) A picture of each screen in the system.
 - (C) Pictures and instructions for the following:
 - (i) Each menu in the system.
 - (ii) Each report in the system.
 - (D) Complete operating instructions for the system.
 - (E) A listing of error messages and guidelines for user actions in response to each one.
- (2) A quick reference guide to the system to help the user navigate through the system without frequent reference to the manual.
- (3) A system administrator's manual that includes the following:
 - (A) Backup and restoration procedures.
 - (B) Recovery procedures.
 - (C) Procedures for the following:
 - (i) Any required periodic maintenance functions.
 - (ii) Adding and deleting users from the application.
 - (iii) Assigning and modifying access rights to the system.
 - (iv) Any batch operations not covered in the reference manual.
- (4) A training manual designed to introduce a new user to the system or any part of the system. This manual may be delivered in the form of an online tutorial.
- (5) Online help available to the user by topic.
- (6) Online, context-sensitive help available to the user through:

- (A) a designated keystroke sequence;
- (B) a series of clicks of a pointing device; or
- (C) an equivalent process.

(7) For each patch or version released, an online listing, by version and patch number, of defects corrected and other changes made, including a description of all changes.

(Department of Local Government Finance; 50 IAC 26-3-16; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-3-17 Technical documentation

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 17. Each vendor shall prepare technical documentation for the system that includes the following:

(1) Installation instructions.

(2) Specifications for:

- (A) hardware;
- (B) operating systems;
- (C) database systems; and
- (D) system utilities;

required by the system.

(3) Complete external documentation of the system, including the following:

- (A) Systems analysis.
- (B) Design documents.
- (C) Workflow and entity relationship diagrams.
- (D) Program specification.
- (E) Data dictionaries.
- (F) Comprehensive list of all data related codes used by the system.

(4) Complete documentation of all files.

(5) Complete database documentation.

(6) Any other information necessary to:

- (A) install;
- (B) operate; or
- (C) modify;

the system.

(Department of Local Government Finance; 50 IAC 26-3-17; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

Rule 4. Property Assessment System Requirements

50 IAC 26-4-1 Sketches and photographs

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. (a) The assessment system must provide for:

- (1) electronic sketches; and
- (2) digitized photographs;

to be maintained and linked to the related parcel or parcels.

(b) The online assessment system must:

- (1) permit the entry of a sketch of improvements, with:
 - (A) dimensions;
 - (B) labels; and
 - (C) annotation; and

- (2) compute all necessary floor:
 - (A) areas;
 - (B) perimeters; and
 - (C) perimeter area ratios.
- (c) The assessment system must:
 - (1) provide for graphic files, including sketches and photographs;
 - (2) meet ISO standards for the:
 - (A) capture;
 - (B) storage; and
 - (C) transfer;
- of photographic images; and
- (3) provide for accessibility to geographic information system data.

The sketch and photographic inventory databases must be accessible to other applications including geographic information systems, without third party translation utilities. (*Department of Local Government Finance; 50 IAC 26-4-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA*)

50 IAC 26-4-2 Record retrieval

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. (a) The assessment system must be designed to permit operators to retrieve all data on a parcel by at least the following characteristics:

- (1) Parcel number or property number.
- (2) Parcel address.
- (3) Owner's name.
- (b) The following must be possible:
 - (1) To enter a partial search key and perform wildcard searches. For example, a successful search could:
 - (A) be accomplished using only a few letters of the owner's name; and
 - (B) find the first record meeting the entered pattern.
 - (2) For the operator to obtain the next and prior records from any position in the file in the above search orders.

(c) It is required that operators be able to browse the database using any of the characteristics listed in subsection (a) beginning at any found record. (*Department of Local Government Finance; 50 IAC 26-4-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

Rule 5. Tax and Billing System Requirements

50 IAC 26-5-1 Record retrieval

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. (a) The tax and billing system must be designed to permit operators to retrieve all data on a property by any of the following characteristics:

- (1) Tax identification number.
- (2) Tax duplicate number.
- (3) Real parcel number or property number.
- (4) Real property parcel address reflecting the parcel's location.
- (5) Owner's name.
- (6) Owner's mailing address.
- (7) Billing address reflecting the address the tax statement is mailed to.
- (b) The following must be possible:

- (1) To enter a partial search key and perform wildcard searches. For example, a successful search could:
 - (A) be accomplished using only a few letters of the owner's name; and
 - (B) find the first record meeting the entered pattern.
- (2) For the operator to obtain the next and prior records from any position in the file in the above search orders.
- (c) It is required that operators be able to browse the database using any of the characteristics listed in subsection (a) beginning at any found record. (*Department of Local Government Finance; 50 IAC 26-5-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

Rule 6. Property Assessment Calculation Standards

50 IAC 26-6-1 Land valuation

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-4-13.6; IC 6-1.1-31.5

Sec. 1. (a) Assessment software must value land in accordance with the applicable county land valuation determined under IC 6-1.1-4-13.6. The database shall include all data necessary to price according to the land valuation determination, including all judgment factors applied by the assessor, and the following:

- (1) For platted lots, the following:
 - (A) Land type and property class.
 - (B) Actual frontage.
 - (C) Effective frontage.
 - (D) Effective depth.
 - (E) Depth factor.
 - (F) Land area.
 - (G) Base rate.
 - (H) Adjusted rate.
 - (I) Extended value.
 - (J) Influence factor type, direction, and percentage.
 - (K) Township.
 - (L) Summary page number from the land valuation determination.
 - (M) Taxing district code.
 - (N) Addition of subdivision identifier, where available.
 - (O) Lot number, where available.
 - (P) Description and value of petroleum and mineral rights.
 - (Q) Site value.
- (2) For unplatted lots, the following:
 - (A) Land type and property class.
 - (B) Soil identification.
 - (C) Measured acreage.
 - (D) Productivity factor.
 - (E) Base rate.
 - (F) Adjusted rate.
 - (G) Extended value.
 - (H) Influence factor type, direction, and percentage.
 - (I) Township.
 - (J) Range.
 - (K) Section.
 - (L) Taxing district code.
 - (M) Summary page number from the land valuation determination.
 - (N) Home site size.

- (O) Legal drain size.
- (P) Roadway size.
- (Q) Classified land size by classification type.
- (R) Description and value of petroleum and mineral rights.
- (S) Site value.

- (b) The land type and base rate tables and the soil used in land valuation shall be designed to be updated by the user.
- (c) The land valuation system shall do the following:
 - (1) Permit online system entry and change of all user-supplied data elements.
 - (2) Automatically select the appropriate base rate when land type is entered or changed.

It shall import data from external electronic file sources. For example, it shall provide for the importation of soil data or land sketch data from other electronic files.

- (d) If coordinate geometry features are included in the assessment system, it shall compute the following:
 - (1) Land area.
 - (2) Effective frontage.
 - (3) Effective depth.
 - (4) Depth factor.

(e) The land valuation database shall include the neighborhood codes used in the land valuation base rate guidelines to facilitate periodic updates of the valuation tables. *(Department of Local Government Finance; 50 IAC 26-6-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-6-2 Improvements valuation

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. The improvements valuation system shall:

- (1) compute the true tax value for individual improvements and in the aggregate by the total of all improvements for a parcel; and
- (2) display and print assessment information and sketches;

in the manner prescribed in this article. *(Department of Local Government Finance; 50 IAC 26-6-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-6-3 Homestead eligibility

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-12-37; IC 6-1.1-20.6; IC 6-1.1-31.5

Sec. 3. The assessment system must be able to separate the assessed value into the gross assessed value of each of the following:

- (1) Land eligible for the one percent (1%) tax cap under the definition in IC 6-1.1-12-37.
- (2) Improvements eligible for the one percent (1%) tax cap under the definition in IC 6-1.1-12-37.
- (3) Land eligible for the two percent (2%) tax cap under the definitions in IC 6-1.1-20.6-0.5, IC 6-1.1-20.6-2.3, and IC 6-1.1-20.6-4.
- (4) Improvements eligible for the two percent (2%) tax cap under the definitions in IC 6-1.1-20.6-0.5, IC 6-1.1-20.6-2.3, and IC 6-1.1-20.6-4.
- (5) Land eligible for the three percent (3%) tax cap under the definition in IC 6-1.1-20.6-2.5.
- (6) Improvements and personal property eligible for the three percent (3%) tax cap under the definition in IC 6-1.1-20.6-2.5.
- (7) Other elements as required by statute eliminating the need for reentry in the tax and billing system.

(Department of Local Government Finance; 50 IAC 26-6-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-6-4 Adjustments and appeals

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 4. The assessment system shall do the following:

(1) Prevent the entry of true tax values and assessed values that would replace a value computed under section 2 of this rule. An exception to this requirement shall be allowed only for entry of a sound value as outlined in subdivision (2).

(2) Permit the sound value entry of a true tax value in a practical fashion under reasonable circumstances consistent with section 2 of this rule. For the purpose of this section, "sound value" means the value of an entity established by comparing it to similar entities of comparable condition, desirability, and usefulness.

(3) In those circumstances when the sound value is entered, flag the record accordingly and require the operator to enter the reason for entering the sound value.

(4) Maintain a record of adjustments that affect the assessed value of a property resulting from error corrections made at the county level, appeals granted at the county level, and appeals granted by the Indiana board of tax review or any other valid reassessment under state law. Information maintained on each adjustment made shall include the following:

(A) The record that was changed.

(B) The prior values.

(C) The new values.

(D) The date of the adjustment.

(E) The reason for the adjustment.

(F) A short description of the change.

(Department of Local Government Finance; 50 IAC 26-6-4; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-6-5 Maintenance of assessment data from prior years

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 5. (a) The assessment system shall maintain and make available for electronic retrieval all assessment system data, except data related to personal property, annually assessed mobile homes, state assessed distributable property, and sales disclosures, relative to the following minimum standard:

(1) The current assessment year.

(2) The two (2) years before the current assessment year.

(b) Assessment data relating to dates not specified in subsection (a), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form. *(Department of Local Government Finance; 50 IAC 26-6-5; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA)*

50 IAC 26-6-6 Maintenance of data on personal property

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 6. (a) The assessment system shall maintain and make available for electronic retrieval all personal property data for all personal property required to be reported to assessing officials as described in the property tax file format requirements of 50 IAC 26-20 relative to the following minimum standard:

(1) The current assessment year.

(2) The two (2) years before the current assessment year.

(b) Assessment data relating to dates not specified in subsection (a), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form. *(Department of Local Government Finance; 50 IAC 26-6-6; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA)*

50 IAC 26-6-7 Maintenance of data on annually assessed mobile homes

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 7. (a) The assessment system shall maintain and make available for electronic retrieval all annually assessed mobile home data for all annually assessed mobile homes required to be reported to assessing officials as described in the property tax file format requirements of 50 IAC 26-20 relative to the following minimum standard:

(1) The current assessment year.

(2) The two (2) years before the current assessment year.

(b) Assessment data relating to dates not specified in subsection (a), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form. (*Department of Local Government Finance; 50 IAC 26-6-7; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA*)

50 IAC 26-6-8 Maintenance of data on oil and gas assessments

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 8. (a) The assessment system shall maintain and make available for electronic retrieval all oil and gas assessment data required to be reported to assessing officials as described in the property tax file format requirements of 50 IAC 26-20 relative to the following minimum standard:

(1) The current assessment year.

(2) The two (2) years before the current assessment year.

(b) Assessment data relating to dates not specified in subsection (a), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form.

(c) Notwithstanding subsection (a), a county may submit a request in writing to the department to waive the requirement of maintaining a certified assessment system specific to oil and gas assessments if oil and gas assessments constitute one-hundredth of one percent (0.01%) or less of the county's overall total gross assessed value for the year. The department shall review the request to verify that the county's oil and gas assessments fall within the aforementioned tolerance and shall approve the request upon successful verification. The department reserves the right to request additional information as necessary from the county in order to verify that the county's oil and gas assessments fall within the aforementioned tolerance.

(d) If in a year a county determines that its oil and gas assessments constitute more than one-hundredth of one percent (0.01%) of the county's overall total gross assessed value for that year, the county shall take steps to acquire and utilize an assessment system specific to oil and gas assessments prior to the next occurrence of when the county must have its property tax management system certified as prescribed in 50 IAC 26-18-4. However, the county's oil and gas assessment data submission to the department for that year shall not be considered invalid even if at the time of the submission, the county has not yet acquired or utilized an assessment system specific to oil and gas assessments.

(e) A county exempt from maintaining a certified assessment system specific to oil and gas assessments pursuant to subsection (c) shall still report oil and gas assessment data to the department in the OILGAS and OILGASALL file formats prescribed by 50 IAC 26-20. (*Department of Local Government Finance; 50 IAC 26-6-8; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA*)

50 IAC 26-6-9 Maintenance of data from sales disclosures

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 9. (a) The assessment system shall maintain and make available for electronic retrieval sales disclosure information for all sales disclosure forms as described in the sales disclosure file format requirements of 50 IAC 26-20 for a minimum of three (3) years before the most recent assessment.

(b) Sales disclosure data relating to dates not specified in subsection (a) that is purged from the online system shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form. *(Department of Local Government Finance; 50 IAC 26-6-9; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)*

50 IAC 26-6-10 Maintenance of assessment data for current and future years

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 10. The assessment system shall permit a county to maintain, enter, update, and retrieve the following:

(1) Real and personal property assessment records for the current assessment year, and the current tax year, as well as two (2) assessment years subsequent to the current assessment year.

(2) Annually assessed mobile home records for the current tax year as well as two (2) years subsequent to the current year.

(Department of Local Government Finance; 50 IAC 26-6-10; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)

50 IAC 26-6-11 Statistical calculations for equalization and annual adjustments

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 11. Assessment software must be able to calculate the following:

(1) An assessment ratio according to the Real Property Assessment Manual requirements established under 50 IAC 2.4.

(2) An assessment-assessment ratio in accordance with the IAAO Standard on Ratio Studies and 50 IAC 27.

(3) For a group or groups of parcels defined by the user, the following:

(A) A median assessment ratio.

(B) The coefficient of dispersion.

(C) The price related differential.

(Department of Local Government Finance; 50 IAC 26-6-11; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; errata filed Sep 17, 2012, 3:42 p.m.: 20121003-IR-050120546ACA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)

50 IAC 26-6-12 Equalization

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 12. (a) Assessment software must be able to calculate an assessment ratio for each of the classes of property specified in 50 IAC 27-4-6 within each township.

(b) Assessment software must have the capability to:

(1) Exclude parcels coded as distributable utility property according to property class specifications provided in this article when calculating assessment ratios.

(2) Provide a secondary means of property classification at the parcel level for locally assessed utility property, other than that required in Code List 1 -- Property Class Codes as provided in the Property Tax Management System Code List Manual. This secondary means of property classification at the parcel level should indicate the major improvement use/occupancy and may be used for the possible query and inclusion of locally assessed utility real property parcels in assessment ratio studies.

(3) Calculate assessment ratios based on at least the minimum number of verified sales as determined by the IAAO Standard on Ratio Studies. Assessment software must not produce an assessment ratio if the minimum requirement of verified sales cannot be met, except in the matter of agricultural land.

(4) Provide a data field in which an equalization factor can be entered once and applied to parcels (or the land or improvement portion of parcels) within any class of property in a township.

(5) Be able to produce the data required within 50 IAC 27-9-3 in the format prescribed by 50 IAC 26-8-3.

(Department of Local Government Finance; 50 IAC 26-6-12; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; errata

filed Sep 17, 2012, 3:42 p.m.: 20121003-IR-050120546ACA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)

50 IAC 26-6-13 Annual adjustments

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 13. (a) Assessment software used in the assessment of real property must do the following:

- (1) Support calculation standards for an annual adjustment of real property assessed valuations in accordance with the IAAO Standard on Ratio Studies and 50 IAC 27.
 - (2) Meet the annual adjustment requirements for computer assisted mass appraisal systems specified in 50 IAC 27-9-2.
 - (3) Support the following:
 - (A) Calculation of time adjusted sales prices in accordance with procedures outlined in the IAAO Standard on Ratio Studies and 50 IAC 27-5-2.
 - (B) Manual entry of time adjusted sale prices when an alternative method of calculation is utilized by a local assessing official.
 - (C) Annual adjustment factors that can be applied to user-specified groups of properties.
 - (4) Be able to apply the factor resulting from revised ratio studies to a group of properties for valuation adjustment.
 - (5) Support the manual entry of annual adjustment factors when an alternative method of calculation is utilized by a local assessing official.
- (b) Once a property value has been modified by an annual adjustment factor, assessment software must do the following:
- (1) Notify the user that the parcel requires a notice of valuation to be sent to the taxpayer.
 - (2) Support marking the parcel as requiring notice in the event a group of notices are printed in batch following multiple property value adjustments.

(Department of Local Government Finance; 50 IAC 26-6-13; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)

50 IAC 26-6-14 Unique identifiers for personal property filers

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 14. Assessment software used in the assessment of personal property must be able to create and maintain a unique identifier that pertains to a specific personal property filer that allows for the following:

- (1) The accurate application and apportionment of any pertinent fees and penalties.
- (2) The record retrieval of data as referenced in 50 IAC 26-4-2.
- (3) The reporting requirements as referenced in 50 IAC 26-10-1.
- (4) The inclusion of said identifier in the data transmission file format requirements as referenced in 50 IAC 26-20-5.

The unique identifier for a given personal property filer shall be carried forward into the following years if a return is subsequently filed by the filer. *(Department of Local Government Finance; 50 IAC 26-6-14; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA)*

Rule 7. Property Tax and Billing Calculation Standards

50 IAC 26-7-1 Deductions

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. Tax and billing software must be able to do the following:

- (1) Separately identify the type and amount of all deductions contained in the Indiana Code.
- (2) Calculate each deduction according to specifications provided in the Indiana Code and by the department, inclusive of the ability to apply a portion of or all the deduction amount to a designated assessed value category as referenced in section 7 of

this rule.

(Department of Local Government Finance; 50 IAC 26-7-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA)

50 IAC 26-7-2 Exemptions

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. Tax and billing software must be able to do the following:

(1) Identify the following:

(A) The type of all exemptions contained in the Indiana Code.

(B) The type of property tax exemption.

(2) Designate assessed value as full or partially exempt as follows:

(A) Percentage of land assessed value to be exempt.

(B) Percentage of improvements assessed value to be exempt.

This designation of exempt percentages shall include information on which portion of the exemption applies to the 1%, 2%, or 3% property tax caps.

(3) Calculate each exemption according to specifications provided in the Indiana Code and by the department.

(Department of Local Government Finance; 50 IAC 26-7-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-7-3 Credits

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 3. Tax and billing software must be able to do the following:

(1) Separately identify the type and amount of all credits contained in the Indiana Code.

(2) Calculate each according to specifications provided in the Indiana Code and by the department.

(Department of Local Government Finance; 50 IAC 26-7-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-7-4 Economic revitalization area deduction

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-12.1; IC 6-1.1-31.5

Sec. 4. Tax and billing software must be able to do the following:

(1) Calculate economic revitalization area deductions in the manner prescribed under IC 6-1.1-12.1.

(2) Identify the following elements necessary for calculation of an economic revitalization area deduction:

(A) Parcel or property receiving the deduction.

(B) The number of years the parcel or property is to receive the deduction.

(C) The percentage of the deduction for each year the parcel or property is to receive the deduction.

(D) The assessed value eligible to receive the deduction.

(E) The specific improvement to receive the deduction, if multiple improvements exist on a parcel receiving a deduction.

(Department of Local Government Finance; 50 IAC 26-7-4; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-7-5 Investment deduction

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-12.4; IC 6-1.1-31.5

Sec. 5. Tax and billing software must be able to do the following:

(1) Calculate investment deductions in the manner prescribed under IC 6-1.1-12.4.

(2) Identify the following elements necessary for calculation of an investment deduction:

- (A) Parcel or property receiving the deduction.
- (B) The assessed value eligible to receive the deduction.
- (C) The specific improvement to receive the deduction, if multiple improvements exist on a parcel receiving a deduction.

(Department of Local Government Finance; 50 IAC 26-7-5; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-7-6 State assessed distributable property

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 6. Tax and billing systems must utilize state assessed distributable property data provided by the department in the format prescribed by 50 IAC 26-11-2 for tax calculation. *(Department of Local Government Finance; 50 IAC 26-7-6; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-7-7 Homestead eligibility

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-12-37; IC 6-1.1-20.6; IC 6-1.1-31.5

Sec. 7. Tax and billing software must be able to accept assessed value separated into the gross assessed value of each of the following:

- (1) Land eligible for the one percent (1%) tax cap under the definition in IC 6-1.1-12-37.
- (2) Improvements eligible for the one percent (1%) tax cap under the definition in IC 6-1.1-12-37.
- (3) Land eligible for the two percent (2%) tax cap under the definitions in IC 6-1.1-20.6-0.5, IC 6-1.1-20.6-2.3, and IC 6-1.1-20.6-4.
- (4) Improvements eligible for the two percent (2%) tax cap under the definitions in IC 6-1.1-20.6-0.5, IC 6-1.1-20.6-2.3, and IC 6-1.1-20.6-4.
- (5) Land eligible for the three percent (3%) tax cap under the definition in IC 6-1.1-20.6-2.5.
- (6) Improvements and personal property eligible for the three percent (3%) tax cap under the definition in IC 6-1.1-20.6-2.5.

(Department of Local Government Finance; 50 IAC 26-7-7; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-7-8 Calculation of property tax rates

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 8. (a) Tax and billing software must:

- (1) be able to accept data entry of an individual taxing unit fund rate; and
- (2) overwrite data entered fund rates with those provided by the department through the integration requirement under 50 IAC 26-11-2 if the two (2) rates differ and use the resulting set of rates for tax calculation.

(b) Tax and billing software must be able to do the following:

- (1) Link a taxing unit's funds to the appropriate taxing district.
- (2) Aggregate individual:
 - (A) taxing unit fund rates for any given taxing unit; and
 - (B) fund rates for any given taxing district.

(Department of Local Government Finance; 50 IAC 26-7-8; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-7-9 County auditor certified statement

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-17-1; IC 6-1.1-31.5

Sec. 9. Tax and billing software must be able to calculate, maintain, and output all data required to prepare the certified statement of net assessed value under IC 6-1.1-17-1. *(Department of Local Government Finance; 50 IAC 26-7-9; filed Jan 28, 2011,*

3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-7-10 Tax increment revenues

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5; IC 6-1.1-39-5; IC 8-22-3.5-9; IC 36-7

Sec. 10. (a) As used in this section, "unit" refers to a unit that collects property tax revenue for an allocation area pursuant to any of the following statutes:

- (1) IC 6-1.1-39-5.
- (2) IC 8-22-3.5-9.
- (3) IC 36-7-14-1.
- (4) IC 36-7-14.5-12.5.
- (5) IC 36-7-15.1-1.
- (6) IC 36-7-30-25.
- (7) IC 36-7-32-17.

(b) Tax and billing software must be able to do the following:

(1) Account for the following:

(A) The base assessed value:

- (i) for each parcel of real property; and
- (ii) of personal property for a particular taxpayer at a particular location.

(B) Allocations, on a percentage or flat amount basis, of the base assessed value of the parcel due to parcel splits or parcel combinations.

(C) Adjustments, on a percentage or flat amount basis, of the base assessed value of the parcel of real property, due to reassessment or annual trending adjustments.

(2) Reallocate the base by class of property, for example, loss of value for residential properties.

(3) Add parcels of real property and personal property to the allocation area.

(4) Delete parcels of real property and personal property from the allocation area.

(5) Display, by date of assessment, the base and incremental assessed value of each parcel of real property.

(6) Apply the following:

(A) Either:

- (i) differing total gross or differing net tax rates; or
- (ii) both differing total gross and differing net tax rates;

to different parcels of real property in an allocation area.

(B) Differing net tax rates to real property and personal property in an allocation area.

(7) Aggregate the following:

(A) Parcel calculations by property class.

(B) The incremental assessed values of all properties within an allocation area.

(8) Edit the aggregate incremental value:

(A) within a taxing district; or

(B) for multiple taxing districts.

(9) Account for incremental assessed valuation by parcel.

(10) Exclude classes of property from aggregation of incremental values, for example, residential.

(11) Designate individual tax increment revenues parcels ineligible for state credits.

(12) Designate an allocation area with a unique identifier in a format prescribed by the department that must be carried over from one (1) pay year to the next and may not be reused in the event the allocation area expires.

(13) Designate the unit that established the allocation area.

(Department of Local Government Finance; 50 IAC 26-7-10; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA)

50 IAC 26-7-11 Tax duplicate

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-22-3; IC 6-1.1-31.5

Sec. 11. Tax and billing software must be able to calculate, maintain, and output all data required to prepare the tax duplicate under IC 6-1.1-22-3 and the manual for county auditors. (*Department of Local Government Finance; 50 IAC 26-7-11; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-7-12 County abstract

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-22; IC 6-1.1-31.5

Sec. 12. Tax and billing software must be able to calculate, maintain, and output all data required to prepare the abstract of:
(1) property;
(2) assessments;
(3) taxes;
(4) deductions; and
(5) exemptions;

under IC 6-1.1-22 and the abstract manual. The abstract data must be provided to the department in the format prescribed in 50 IAC 26-20. (*Department of Local Government Finance; 50 IAC 26-7-12; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA*)

50 IAC 26-7-13 Creation of statements of taxes and assessments

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-22; IC 6-1.1-31.5

Sec. 13. Tax and billing software must be able to record all data required to prepare statements of taxes and assessments in a manner prescribed or approved by the state board of accounts, including information required under IC 6-1.1-22. (*Department of Local Government Finance; 50 IAC 26-7-13; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-7-14 Creation of provisional tax statements

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-22.5; IC 6-1.1-31.5

Sec. 14. Tax and billing software must be able to record all data required to prepare the following:

- (1) A provisional tax statement under IC 6-1.1-22.5.
- (2) For each instance a provisional tax statement is created, a corresponding reconciling statement under IC 6-1.1-22.5.

(*Department of Local Government Finance; 50 IAC 26-7-14; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-7-15 Correction of error

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-15; IC 6-1.1-31.5

Sec. 15. Under IC 6-1.1-15, tax and billing software must be able to do the following:

- (1) Record entry of a correction of error.
- (2) Apply it to the assessment of property.

(*Department of Local Government Finance; 50 IAC 26-7-15; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-7-16 Omitted or undervalued tangible property

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-9; IC 6-1.1-31.5

Sec. 16. Tax and billing software must be able to record assessment adjustments made for the purpose of undervalued or omitted property according to the requirements set forth in IC 6-1.1-9 and the manual for county auditors. (*Department of Local Government Finance; 50 IAC 26-7-16; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-7-17 Legislative changes

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 17. Tax and billing software must be able to record adjustments resulting from legislative changes, including legislative changes that retroactively affect the calculation of taxes. (*Department of Local Government Finance; 50 IAC 26-7-17; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-7-18 Changes as a result of adjudication

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 18. Tax and billing software must be able to record adjustments resulting from adjudication by an administrative agency or a court. (*Department of Local Government Finance; 50 IAC 26-7-18; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-7-19 Receipt, posting, and reconciliation of payment

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-22; IC 6-1.1-31.5

Sec. 19. Tax and billing software must be able to do the following:

(1) Record the following:

(A) The acceptance, posting, and reconciliation of property tax payments to the county treasurer according to the following:

(i) The requirements set forth in IC 6-1.1-22.

(ii) The manual for county auditors and manual for county treasurers.

(B) Payment information from payments made at a third party location, for example, financial institution.

(C) Type of payment received.

(2) Accept payments by automatic clearing house.

(3) Hold payment in suspense, pending application to a bill.

(*Department of Local Government Finance; 50 IAC 26-7-19; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-7-20 Refunds

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 20. Tax and billing software must:

(1) capture refund data;

(2) incorporate it into the property tax settlement process according to the:

(A) manual for county auditors;

(B) manual for county treasurers; and

(C) settlement instructions; and

- (3) be able to compute a refund amount based on a change in:
- (A) assessment;
 - (B) deductions;
 - (C) exemptions;
 - (D) credits;
 - (E) penalties charged; or
 - (F) any combination thereof.

(Department of Local Government Finance; 50 IAC 26-7-20; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-7-21 Calculation of tax penalties

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5; IC 6-1.1-37

Sec. 21. Tax and billing software must be able to calculate penalties according to the requirements set forth in IC 6-1.1-37.
(Department of Local Government Finance; 50 IAC 26-7-21; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-7-22 Settlement

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-27; IC 6-1.1-31.5

Sec. 22. Tax and billing software must be able to do the following:

- (1) Calculate monies available for distribution to individual taxing units under IC 6-1.1-27 and in the manner prescribed by the following:
- (A) The state board of accounts according to the following:
 - (i) The manual for county auditors.
 - (ii) The manual for county treasurers.
 - (B) The settlement instructions.
- (2) Record all data required to prepare the following:
- (A) The certificate of settlement according to requirements under IC 6-1.1-27 and in the manner prescribed by the following:
 - (i) The state board of accounts according to the manual for county auditors and manual for county treasurers.
 - (ii) The settlement instructions.
 - (B) The statement of the distribution of taxes collected according to the requirements set forth in IC 6-1.1-27 and in the manner prescribed by the following:
 - (i) The state board of accounts according to the manual for county auditors and manual for county treasurers.
 - (ii) The settlement instructions.

(Department of Local Government Finance; 50 IAC 26-7-22; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-7-23 Sale of real property due to delinquent taxes

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-24; IC 6-1.1-31.5

Sec. 23. Tax and billing software must be able to do the following:

- (1) Record all data required to prepare a delinquent list of real property as follows:
- (A) According to requirements provided in IC 6-1.1-24.
 - (B) In the manner prescribed by the following:
 - (i) The manual for county auditors.
 - (ii) The manual for county treasurers.
- (2) Remove properties from delinquency as follows:
- (A) According to requirements provided in IC 6-1.1-24.

(B) In the manner prescribed by the following:

- (i) The manual for county auditors.
- (ii) The manual for county treasurers.

(Department of Local Government Finance; 50 IAC 26-7-23; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-7-24 Delinquent personal property

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-23; IC 6-1.1-31.5

Sec. 24. Tax and billing software must be able to capture delinquent personal property data required for the following:

- (1) Inclusion in a written demand served upon the taxpayer according to IC 6-1.1-23.
- (2) A record of delinquencies for filing with the clerk of the circuit court and update the tax duplicate according to requirements specified in IC 6-1.1-23.

(Department of Local Government Finance; 50 IAC 26-7-24; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-7-25 Maintenance of tax and billing data from prior years

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 25. (a) The tax and billing system shall maintain and make available for electronic retrieval all tax and billing system data relative to the following:

- (1) The current tax year.
- (2) The two (2) tax years before the current tax year.

(b) Tax and billing data relating to dates not specified in subsection (a), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form. *(Department of Local Government Finance; 50 IAC 26-7-25; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-7-26 Maintenance of tax and billing data for future years

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 26. The tax and billing system shall permit a county to maintain, enter, update, and retrieve tax and billing records for the following:

- (1) The current tax year.
- (2) Two (2) tax years subsequent to the current tax year.

(Department of Local Government Finance; 50 IAC 26-7-26; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

Rule 8. Data and File Format Requirements

50 IAC 26-8-1 Real parcel numbering system for real property

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5; IC 32-19-3-1

Sec. 1. (a) A county shall maintain a parcel index numbering system in accordance with subsection (b).

(b) The county parcel index numbering system shall be as follows:

- (1) Keyed to the geographic location of each parcel on a county section map that:
 - (A) was established using United States public land surveys referenced in IC 32-19-3-1; and
 - (B) is otherwise based on the applicable Indiana coordinate systems referenced in IC 32-19-3-1.
- (2) Structured as "00-00-00-000-000.000-000". The digits indicated shall reference the following:

- (A) The first "00" digits shall reference the county.
- (B) The second "00" digits shall reference the congressional township and range.
- (C) The third "00" digits shall reference the section number assigned under the United States public lands survey.
- (D) The fourth "000" digits shall reference block numbers in urban areas (if no block number is necessary, they remain all zeros).
- (E) The fifth "000.000" digits shall reference the permanent parcel number assigned to identify each parcel.
- (F) The last "000" digits shall reference the state assigned taxing district in which the parcel is located (if it is only a two (2) digit number the first digit is to remain a zero (0)).

(Department of Local Government Finance; 50 IAC 26-8-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; errata filed Mar 4, 2011, 8:39 a.m.: 20110309-IR-050100165ACA)

50 IAC 26-8-2 Property numbering system for personal property which includes business personal property, annually assessed mobile homes, oil, and gas

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. A county shall maintain an index numbering system in accordance with the following requirements:

- (1) The property number identifier must start with the 2-digit county number. If the county number is one (1) digit, a leading zero (0) is to be applied.
- (2) The property number identifier must be unique within the county.
- (3) The property number identifier for a given taxpayer shall be carried forward into following years if a return is subsequently filed by the taxpayer.

(Department of Local Government Finance; 50 IAC 26-8-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-8-3 Sales ratio study file format requirements

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. A county shall transmit sales ratio study data required under 50 IAC 27-9-3 to the department, including validated sales and parcel workbook information. All sales records must be verified and validated for ratio study consideration prior to submission to the department. *(Department of Local Government Finance; 50 IAC 26-8-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; errata filed Sep 17, 2012, 3:42 p.m.: 20121003-IR-050120546ACA)*

50 IAC 26-8-4 Property tax input-output file format requirements

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-17; IC 6-1.1-31.5

Sec. 4. A county shall import data provided by the department according to the file format requirements provided in the property tax input-output file format requirements found in 50 IAC 26-21 for the following data set: County budget order. *(Department of Local Government Finance; 50 IAC 26-8-4; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-8-5 Deadline for annual data submissions to the department and the legislative services agency

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-4-25; IC 6-1.1-31.5; IC 36-2-9-20

Sec. 5. A county shall transmit the following:

- (1) Property tax assessment, tax, and billing data, with the exception of sales disclosure data, to the department and the legislative services agency according to the requirements set forth in IC 6-1.1-4-25 and IC 36-2-9-20.
- (2) Verified and validated sales disclosure data to the department according to the requirements set forth in 50 IAC 27-9-1.

(Department of Local Government Finance; 50 IAC 26-8-5; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed Nov

2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)

50 IAC 26-8-6 Annual data transmission file format requirements

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 6. A county shall transmit property tax assessment, tax, and billing data to the department in the format prescribed by the property tax file format requirements found in 50 IAC 26-20 and when applicable in the format prescribed by the department for upload to the Indiana gateway for government units portal. (*Department of Local Government Finance; 50 IAC 26-8-6; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA*)

50 IAC 26-8-7 Data transmission instructions

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 7. (a) Instructions for annual data transmission provided within the property tax file format requirements found in 50 IAC 26-20 shall be met during data transmission by a county.

(b) Instructions for input-output file transmission provided within the property tax input-output file format requirements found in 50 IAC 26-21 shall be met during data transmission by a county.

(c) Instructions for data transmission provided along with the file format requirements prescribed by the department for upload to the Indiana gateway for government units portal shall be met during data transmission by a county. (*Department of Local Government Finance; 50 IAC 26-8-7; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA*)

Rule 9. General Reporting Requirements

50 IAC 26-9-1 Histories and transaction logs

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. (a) The database system shall be able to generate a historical transaction log for managerial and audit purposes. Reports using history data must do the following:

- (1) Include the following:
 - (A) The username or user identification.
 - (B) The date and time.
 - (C) Terminal identification.
 - (D) Transaction type.
- (2) Accept the following parameters to be specified by the user:
 - (A) User or user identification.
 - (B) Terminal.
 - (C) Error level.
 - (D) Transaction type.
 - (E) Starting and ending dates and times.

All transaction logs must allow for generation of totals and summary level information.

(b) Reports using history data must be retrievable from the online database system for a period dating back to the beginning of the assessment year that immediately precedes the last date of the general reassessment. Older transactions and history data must be retained offline in an electronic format if the property tax management system is not capable of maintaining all data online.

(c) Historical transaction log data relating to dates not specified in subsection (b), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in

machine-readable form. (*Department of Local Government Finance; 50 IAC 26-9-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

Rule 10. Assessment Reporting Requirements

50 IAC 26-10-1 User-defined reports for assessment

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. (a) The reporting system shall provide a facility for user-defined reports that provides the following capabilities:

- (1) Screen prints.
- (2) Selection of any group of the following:
 - (A) Database fields within a year or across multiple years for inclusion in a report.
 - (B) Records for inclusion in a report.
- (3) Creation by the user of report fields computed from database fields or other computed fields.
- (4) User-specified summary statistics for all report fields, overall and by group.
- (5) Printing in any user-specified order.
- (6) Grouping on any user-specified criterion.
- (b) Available summary statistics shall include the following:
 - (1) Sum.
 - (2) Count.
 - (3) Mean.
 - (4) Median.
 - (5) Difference.
 - (6) Product.
 - (7) Ratio.
 - (8) Standard deviation.
 - (9) Coefficient of variation.
 - (10) Coefficient of dispersion.
 - (11) Price related differential.
 - (12) Variance.
 - (13) Percentages.
 - (14) Linear regression.
 - (15) Weighted mean.
- (c) The grouping and record selection facility:
 - (1) shall provide for complex selections using all logical operators; and
 - (2) must permit nesting of operations.
- (d) The system shall permit the user to save:
 - (1) the layout of a user-defined report; and
 - (2) user-defined queries;

for subsequent use. (*Department of Local Government Finance; 50 IAC 26-10-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-10-2 Assessed value reports

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. The reporting system shall make available on demand management reports to county assessors or designees within the offices that provide the following information:

- (1) The total assessed value under appeal by the following:

- (A) Taxing district.
- (B) Township.
- (C) County.
- (2) The total number of changes in assessment processed including resulting change in assessed value by type of change including:
 - (A) Corrections of error.
 - (B) Adjudicated appeals.
 - (C) Annual maintenance changes.
 - (D) Additional assessment.
 - (E) Other.
- (3) Lists of the following:
 - (A) Adjustments made to the assessed value through exemption or deduction with ability to run by parcel or in summary showing grand totals by deduction or exemption type and totals by deduction or exemption type within the taxing district and township.
 - (B) User-specified data fields for adjacent parcels owned by the same taxpayer.

(Department of Local Government Finance; 50 IAC 26-10-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)

50 IAC 26-10-3 Assessment forms and reports

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-3-15; IC 6-1.1-3-18; IC 6-1.1-4-22; IC 6-1.1-7; IC 6-1.1-9-1; IC 6-1.1-15-4

Sec. 3. The assessment system shall maintain data necessary to generate the following reports:

- (1) A notice of assessment required by IC 6-1.1-4-22.
- (2) A notice of assessment required by IC 6-1.1-3-15 or IC 6-1.1-9-1.
- (3) A notice of assessment for annually assessed mobile homes required by IC 6-1.1-7.
- (4) A notice of final determination of assessment as required by IC 6-1.1-15-4.
- (5) A notice of change of assessment for oil and gas assessments required by IC 6-1.1-3-18.
- (6) A property record card required by the Real Property Assessment Guidelines established under 50 IAC 2.4-1-2. If photo or video imaging is provided, it must be possible for an operator to print any photographic images associated with the current record.
- (7) Any other form or report required by the department. Reasonable facsimiles of the above forms may be generated if they contain all information required on the department's forms and have been approved by the department.

(Department of Local Government Finance; 50 IAC 26-10-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)

Rule 11. Tax and Billing Reporting Requirements

50 IAC 26-11-1 User-defined reports for tax and billing

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. (a) The reporting system shall provide a facility for user-defined reports that provides the following capabilities:

- (1) Screen prints.
- (2) Selection of any group of the following:
 - (A) Database fields within a year or across multiple years for inclusion in a report.
 - (B) Records for inclusion in a report.
- (3) Creation by the user of report fields computed from database fields or other computed fields.
- (4) User-specified summary statistics for all report fields, overall and by group.
- (5) Printing in any user-specified order.

- (6) Grouping on any user-specified criterion.
- (b) Available summary statistics shall include the following:
 - (1) Sum.
 - (2) Count.
 - (3) Mean.
 - (4) Median.
 - (5) Difference.
 - (6) Product.
 - (7) Ratio.
 - (8) Variance.
 - (9) Percentages.
- (c) The grouping and record selection facility:
 - (1) shall provide for complex selections using all logical operators; and
 - (2) must permit nesting of operations.
- (d) The system shall permit the user to save:
 - (1) the layout of a user-defined report; and
 - (2) user-defined queries;

for subsequent use. (*Department of Local Government Finance; 50 IAC 26-11-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-11-2 Tax and billing management reports

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. (a) The reporting system shall make available on demand management reports to county auditors and county treasurers or designees within the offices that provide the following information:

- (1) The amount of property tax remaining to collect in current cycle, how much was billed, and how much has been paid.
- (2) Lists of the following:
 - (A) Taxpayers in bankruptcy by parcel or tax identification number.
 - (B) Properties pending tax of sheriff sale including total or summary information.
- (3) Total assessed value under appeal by taxing district, township, and county.
- (4) Total number of corrections of error processed and resulting change in assessed value by type of error within a taxing district with totals for taxing district and county.
- (5) Lists of the following:
 - (A) Adjustments made to the assessed value through exemption or deduction with ability to run by parcel or in summary showing grand totals by deduction or exemption type and totals by deduction or exemption type within the taxing district and county.
 - (B) User-specified data fields for adjacent parcels owned by the same taxpayer.
- (6) Billing detail comparison among years or billing cycles specified by the user.
- (7) A list of all records on which a refund is due.
- (8) A list of all taxpayers who are requesting electronic notification of their tax statements.

(b) The reporting system shall make available on demand management reports to county auditors or designees within the office that provide lists of the following:

- (1) Parcels on which multiple exemptions or deductions, or both, are applied and corresponding exemptions or deductions, or both, for each parcel.
- (2) Taxpayers receiving multiple exemptions or deductions, or both, and corresponding exemptions or deductions, or both, for each taxpayer.

(c) The reporting system shall make available on demand management reports to county treasurers or designees within the office that provide the number and amount of payments processed on a given day by clerk. (*Department of Local Government Finance; 50 IAC 26-11-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-*

IR-050180006FRA)

50 IAC 26-11-3 Tax and billing forms and reports

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-22-9; IC 6-1.1-31.5

Sec. 3. (a) The reporting system shall be able to print and generate the following reports in an electronic format:

(1) For one (1) or two (2) installments as required by IC 6-1.1-22-9 or as authorized by the department, generate one (1) statement of taxes and assessments per each of the following:

- (A) Record of the tax duplicate.
- (B) Real or personal property in a tax increment revenues allocation area.
- (C) Ad hoc output by county officials.

(2) Provisional and reconciling tax statement.

(3) Tax adjustment board rate chart according to the file format requirements provided in 50 IAC 26-8-4.

(4) Certified statement of net assessed value.

(5) Tax duplicate.

(6) Abstract of the following:

- (A) Property.
- (B) Assessments.
- (C) Taxes and state and local credits.
- (D) Deductions.
- (E) Exemptions.

(7) Certificate of settlement.

(8) Treasurer's real property delinquency list for certification to county auditor.

(9) Written demand to be served upon taxpayers delinquent in the payment of personal property taxes.

(10) Record of delinquencies for filing with clerk of the circuit court.

(11) Certificate of tax distribution.

(12) Lock modification tracking document per the format prescribed by the department.

(13) Any other form or report required by law.

(b) Tax and billing systems must be able to generate statements of taxes and assessments in batch for transfer to a mortgagee maintaining escrow accounts for persons liable for property taxes or special assessments. (*Department of Local Government Finance; 50 IAC 26-11-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA*)

Rule 12. Internal Control and Accounting Standards for Property Tax Management Systems

50 IAC 26-12-1 Data integrity

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. The property tax management system must have features to ensure data integrity, including the following:

(1) Field or record locking to prevent simultaneous updates while permitting read-only access.

(2) On transaction records, the following:

- (A) The date of the transaction.
- (B) The user identification of the operator who entered the transaction.

(3) Not allowing a duplicate of a key that uniquely identifies a record in a file.

(4) Validity checks for data, such as not allowing an alphabetic character to be stored in an all-numeric field, immediately following entry of the data into the system.

(5) Checks for:

- (A) data that are out-of-range or unreasonable, such as a:

- (i) transaction date of August 13, 2997; or
- (ii) negative net assessed value;
- (B) logically impossible combinations of values across fields;
- (C) data that fall outside of a range, or above a threshold, specified by the local computer system administrator;
- (D) null or empty data fields that will result in noncompliance with the property tax file format requirements found in 50 IAC 26-20; and
- (E) data that is inconsistent with data entry fields specified by code lists published in the Property Tax Management System Code List Manual;

immediately following entry of the data into the system.

(Department of Local Government Finance; 50 IAC 26-12-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-12-2 Password and login requirements

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. The property tax management system must include a security feature whereby individual users can be assigned a username or user identification, with a corresponding password, each of which must be input by the user in order to log onto the system. The security feature must meet the following requirements:

- (1) Users must be prompted to change their passwords in accordance with standards set by the state board of accounts.
- (2) Passwords must be as follows:
 - (A) Contain a minimum of eight (8) characters.
 - (B) Combine at least three (3) of the following four (4) types of characters:
 - (i) Alpha.
 - (ii) Numeric.
 - (iii) Special.
 - (iv) Uppercase and lowercase.
- (3) New users must be prompted to change passwords after initial login.
- (4) Users must be as follows:
 - (A) Prompted to change passwords as follows:
 - (i) After password reset by system administrator.
 - (ii) Once the current password has expired.
 - (B) Locked out of the property tax management system after three (3) unsuccessful login attempts. The user must remain locked out until password reset by system administrator.
- (5) The property tax management system must not accept a password from a given user if the password is identical to any of the thirteen (13) previous passwords used by that same user.
- (6) Users must be automatically locked out of the system after fifteen (15) minutes of inactivity.
- (7) The system:
 - (A) must prevent simultaneous logons by the same user; and
 - (B) should store all passwords in an encrypted format.

(Department of Local Government Finance; 50 IAC 26-12-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-12-3 Data backups

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 3. To preserve ongoing work in the event of equipment failure or other catastrophe, the property tax management system:

- (1) shall backup records daily; and
- (2) must backup records by:
 - (A) electronically mirroring and storing data in a secondary location; or
 - (B) transferring records to removable media that can be taken to a secondary location.

(Department of Local Government Finance; 50 IAC 26-12-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-12-4 System and data security

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 4. The property tax management system must log activities of all system administrators. *(Department of Local Government Finance; 50 IAC 26-12-4; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

Rule 13. Internal Control and Accounting Standards for Assessment Systems

50 IAC 26-13-1 Capture and maintenance of data on assessment record addition, update, and deletion

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. (a) The assessment system shall capture the following:

- (1) A date and time stamp showing the date and time each record was created.
- (2) A username or user identification stamp showing the operator who created the record.
- (3) A date and time stamp on each record showing the date and time of each update.
- (4) A username or user identification stamp showing the operator who performed each update.
- (5) A date and time stamp on each record showing the date and time a record was deleted.
- (6) A username or user identification stamp showing the operator who deleted a record.
- (7) A reason code for each change to an assessment from Code List 5 - Reason for Change Codes of the property tax file format requirements found in the Property Tax Management System Code List Manual.

(b) The assessment system shall maintain and make available for electronic retrieval the data required under subsection (a) relative to the following:

- (1) The year preceding the effective date of the last general reassessment through the current assessment year.
- (2) The two (2) assessment years subsequent to the current assessment year.
- (c) In addition to subsection (b), the assessment system shall permit a county to do the following:

- (1) Maintain current records.
- (2) Enter, update, and retrieve records for an ongoing reassessment.

(d) Assessment data relating to dates not specified in subsection (b), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form.

(e) The system must not allow the change of data contained under subsection (a) from years before the current tax year. *(Department of Local Government Finance; 50 IAC 26-13-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-13-2 Data integrity

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. The assessment system must have features to ensure data integrity, including the following:

- (1) The inability to add, modify, or remove certified assessment data in the current tax year following certification of assessed values to the county auditor.
- (2) Any corrections needed to a parcel's assessment data for appeals, corrections of error, or other allowable changes in a current tax year may be entered into the system but must not overwrite the certified assessment data for that parcel. A separate posting of the corrections shall be created. Both the certified assessment data and the updated assessment data shall be available for review in the system.
- (3) The system must not allow the change of records from years before current tax year.

(Department of Local Government Finance; 50 IAC 26-13-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-13-3 Changes to parcel numbers

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. Where parcel numbers have changed, all parcel records must include the old parcel number. (*Department of Local Government Finance; 50 IAC 26-13-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-13-4 System and data security

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 4. (a) The assessment system shall include a security system to ensure computer system and data security. The security system must provide for the following:

- (1) Adequate access controls to the system as a whole.
- (2) Appropriate levels of control for access to database functions.

It must be possible for a local computer system administrator to define users and assign them rights to the system. Rights must be user-specific and not device-specific.

(b) The following rights levels must be available:

- (1) None (no access to the assessment system).
- (2) Read-only (search and view).
- (3) Add parcel and assessment data.
- (4) Add appeals data.
- (5) Delete a parcel.
- (6) Split a parcel.
- (7) Add a personal property record.
- (8) Modify a personal property record.
- (9) Add valuation table data.
- (10) Modify valuation table data.
- (11) Modify parcel address.

(*Department of Local Government Finance; 50 IAC 26-13-4; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-13-5 Assessment system indicators

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-12; IC 6-1.1-21.2-3; IC 6-1.1-31.5; IC 36-1-8.5

Sec. 5. The assessment system shall indicate records that meet any of the following criteria:

- (1) Property located in an allocation area as defined in IC 6-1.1-21.2-3.
- (2) Parcels for which a standard deduction for homestead could be claimed under IC 6-1.1-12.
- (3) An individual associated with the property is requesting anonymity from public records disclosure pursuant to IC 36-1-8.5.

(*Department of Local Government Finance; 50 IAC 26-13-5; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA*)

50 IAC 26-13-6 Data archiving requirements

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 6. The assessment system shall automatically archive records immediately following certification of gross assessed values to the county auditor. (*Department of Local Government Finance; 50 IAC 26-13-6; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

Rule 14. Internal Control and Accounting Standards for Tax and Billing Systems

50 IAC 26-14-1 Capture and maintenance of data on tax and billing record

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. (a) The tax and billing system shall capture the following:

- (1) A date and time stamp showing the date and time each record was created.
- (2) A username or user identification stamp showing the operator who created the record.
- (3) A date and time stamp on each record showing the date and time of each update.
- (4) A username or user identification stamp showing the operator who performed each update.
- (5) A date and time stamp on each record showing the date and time a record was deleted.
- (6) A username or user identification stamp showing the operator who deleted a record.
- (7) A reason code for each change resulting in a change to taxes charged from Code List 5 - Reason for Change Codes of the property tax file format requirements found in the Property Tax Management System Code List Manual.

(b) The tax and billing system shall maintain and make available for electronic retrieval the data required under subsection (a) relative to the following:

- (1) The current tax year.
- (2) The two (2) tax years before the current tax year.
- (3) The two (2) tax years subsequent to the current tax year.

(c) In addition to subsection (b), the tax and billing system shall permit a county to do the following:

- (1) Maintain current records.
- (2) Enter, update, and retrieve records for all periods specified in subsection (b).

(d) Tax and billing data relating to dates not specified in subsection (b), that is purged from the online system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form.

(e) The system must not allow the change of data contained under subsection (a) from years before the current tax year.

(Department of Local Government Finance; 50 IAC 26-14-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-14-2 Data integrity

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. The tax and billing system must have features to ensure data integrity, including the following:

- (1) The inability to add, modify, or remove certified gross assessed value received from the assessment system in the current tax year.
- (2) The inability to add, modify, or remove certified net assessed value data in the current tax year following certification of net assessed values.
- (3) Any modifications needed to a parcel's net assessed value for appeals, corrections of error, appropriate filing of deduction applications, or other allowable changes in a current tax year may be entered into the system, but must not overwrite the certified gross assessed value data or the certified net assessed value data for that parcel. A separate posting of the modifications shall be created. The certified gross assessed value data, the certified net assessed value data, the modified gross assessed value data, and the modified net assessed value data shall be available for review in the system.
- (4) The inability to add, modify, or remove tax data after calculation of tax liability in the current tax year unless through one (1) of the following:
 - (A) A correction of error by the county auditor.
 - (B) An assessment adjustment for the purpose of omitted or undervalued property by the county auditor.
 - (C) An adjudication by an administrative agency or court.
 - (D) A legislative change that retroactively affects the calculation of taxes.
- (5) When an owner has filed for bankruptcy, that owner's property cannot be marked for a tax sale.

- (6) Deductions, exemptions, and credits must be rolled to the following year, if applicable.
- (7) The inability to do the following:
 - (A) Change or reallocate a payment posting from a prior tax collection period.
 - (B) Manually overwrite rates contained in a department issued county budget order.

(Department of Local Government Finance; 50 IAC 26-14-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-14-3 System and data security

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. (a) The tax and billing system shall include a security system to ensure computer system and data security. The security system must provide for the following:

- (1) Adequate access controls to the system as a whole.
- (2) Appropriate levels of control for access to database functions.

It must be possible for a local computer system administrator to define users and assign them rights to the system that correspond to employee job responsibilities and functions and that are not in violation with segregation of duties. Rights must be user-specific and not be device-specific.

(b) The following rights levels must be available for authorized auditor office personnel:

- (1) None (no access to the tax and billing system).
- (2) Read-only (search and view).
- (3) Add credit, deduction, and exemption data.
- (4) Modify credit, deduction, and exemption data.
- (5) Modify owner address.
- (6) Enter a certificate of error.
- (7) Enter an additional assessment.
- (8) Perform settlement functions.
- (9) Enter a tax recharge.

(c) The following rights levels must be available for authorized treasurer office personnel:

- (1) None (no access to the tax and billing system).
- (2) Read-only (search and view).
- (3) Modify payment data.
- (4) Modify billing address.

(d) A user shall not have access to a right to which that user has not been assigned. *(Department of Local Government Finance; 50 IAC 26-14-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-14-4 Notices to operator

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5; IC 36-1-8.5

Sec. 4. The tax and billing system shall flag records that meet any of the following criteria:

- (1) Bankruptcy.
- (2) Under appeal.
- (3) Tax sale.
- (4) History of payment by check despite insufficient funds.
- (5) Overpayment of taxes.
- (6) Demand notice.
- (7) Sheriff sale.
- (8) Escrow companies.
- (9) Public employees.
- (10) Taxpayer requesting electronic notification and receipt of the taxpayer's tax statement.

(11) An individual associated with the property is requesting anonymity from public records disclosure pursuant to IC 36-1-8.5. (Department of Local Government Finance; 50 IAC 26-14-4; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA)

50 IAC 26-14-5 Data archiving requirements

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 5. The tax and billing system shall automatically archive records after the following:

- (1) Certification of net assessed values to the department.
- (2) Billing and abstract of taxes to the auditor of state.
- (3) Each settlement period.

(Department of Local Government Finance; 50 IAC 26-14-5; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

Rule 15. County Office Integration Standards

50 IAC 26-15-1 Electronic integration requirement

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 1. (a) The property tax management system must do the following:

- (1) Perform all subsequent integration standards of this rule electronically.
- (2) Not rely upon manual rekeying of data into external subsystems.

(b) For the purposes of this rule, "immediate" is defined as within twenty-four (24) hours of the identified change.

(Department of Local Government Finance; 50 IAC 26-15-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-15-2 Addition, modification, or deletion of parcel address

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 2. The property tax management system must do the following:

- (1) Allow authorized county personnel the ability to add, modify, and delete if applicable the following:
 - (A) A real property parcel address.
 - (B) A personal property address.
 - (C) An annually assessed mobile home address.
 - (D) An oil interest property address.
 - (E) A gas interest property address.
 - (F) A railroad property address.
 - (G) A utility property address.

Such changes shall impact only the appropriate assessment and tax years.

(2) Enable immediate access of the updated address to all other authorized county personnel.

(Department of Local Government Finance; 50 IAC 26-15-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-15-3 Addition, modification, or deletion of owner data

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. The property tax management system must do the following:

- (1) Allow authorized county personnel the ability to add, modify, and delete if applicable the following:
 - (A) A real property owner's name and address.

- (B) A personal property owner's name and address.
- (C) An annually assessed mobile home owner's name and address.
- (D) An oil interest owner's name and address.
- (E) A gas interest owner's name and address.
- (F) A railroad owner's name and address.
- (G) A utility owner's name and address.

Such changes shall impact only the appropriate assessment and tax years.

- (2) Enable immediate access of the updated name and address to all other authorized county personnel.

(Department of Local Government Finance; 50 IAC 26-15-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-15-4 Addition, modification, or deletion of billing data

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 4. The property tax management system must do the following:

- (1) Allow authorized county personnel the ability to add, modify, and delete if applicable the following:

- (A) A real property taxpayer's name and billing address.
- (B) A personal property taxpayer's name and billing address.
- (C) An annually assessed mobile home taxpayer's name and billing address.
- (D) An oil taxpayer's name and billing address.
- (E) A gas taxpayer's name and billing address.
- (F) A railroad taxpayer's name and address.
- (G) A utility taxpayer's name and address.

Such changes shall impact only the appropriate assessment and tax years.

- (2) Enable immediate access of updated name and address to all other authorized county personnel.

(Department of Local Government Finance; 50 IAC 26-15-4; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-15-5 Annual certification of real property and personal property gross assessed values to county auditor

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-12-37; IC 6-1.1-20.6; IC 6-1.1-31.5

Sec. 5. (a) The property tax management system must perform an annual update of the following:

- (1) Real property and personal property gross assessed values for each property, accessible by authorized county auditor and treasurer office personnel, after recalculation by the county assessor for the current assessment year.
- (2) Classification of real property and personal property by authorized assessing officials for access by county auditor and treasurer office personnel.
- (3) The amount of real property and personal property gross assessed value of all property within the county.
- (4) The amount of real property gross assessed value eligible to receive a standard deduction for homestead under IC 6-1.1-12-37 for each real property parcel. The property tax management system must also update the separations of the gross assessed value eligible by the gross assessed value of each of the following:
 - (A) Land eligible for the one percent (1%) tax cap under the definition in IC 6-1.1-12-37.
 - (B) Improvements eligible for the one percent (1%) tax cap under the definition in IC 6-1.1-12-37.
 - (C) Land eligible for the two percent (2%) tax cap under the definitions in IC 6-1.1-20.6-0.5, IC 6-1.1-20.6-2.3, and IC 6-1.1-20.6-4.
 - (D) Improvements eligible for the two percent (2%) tax cap under the definitions in IC 6-1.1-20.6-0.5, IC 6-1.1-20.6-2.3, and IC 6-1.1-20.6-4.
 - (E) Land eligible for the three percent (3%) tax cap under the definition in IC 6-1.1-20.6-2.5.
 - (F) Improvements and personal property eligible for the three percent (3%) tax cap under the definition in IC 6-1.1-20.6-2.5.

- (b) After the property tax management system performs the functions described in subsection (a), it must not allow assessing

officials to subsequently update the certified assessment data described in subsection (a) for auditor or treasurer personnel access during the current tax year. Any changes or corrections are allowed but must be maintained in separate data tables, preserving the certified assessment data. (*Department of Local Government Finance; 50 IAC 26-15-5; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-15-6 Annually assessed mobile homes

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-12-37; IC 6-1.1-31.5

Sec. 6. The property tax management system must do the following:

(1) Perform an annual update of individual annually assessed mobile home gross assessed values, accessible by authorized county auditor and treasurer office personnel, after recalculation by the county assessor for the current assessment year.

(2) Not allow subsequent electronic update of individual annually assessed mobile home certified assessed values by the county assessor for the current tax year.

(3) Perform an annual update of the amount of gross assessed value eligible to receive a standard deduction for homestead under IC 6-1.1-12-37 for each annually assessed mobile home. The property tax management system must also update the separations of the gross assessed value eligible by the gross assessed value of each of the following:

(A) Improvement eligible for the standard deduction for homestead under IC 6-1.1-12-37.

(B) Improvements ineligible for the standard deduction for homestead under IC 6-1.1-12-37.

(*Department of Local Government Finance; 50 IAC 26-15-6; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-15-7 Oil and gas assessments

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 7. The property tax management system must do the following:

(1) Perform an annual update of individual oil and gas assessed values accessible by authorized county auditor and treasurer office personnel after recalculation by the county assessor for the current assessment year.

(2) Not allow subsequent electronic update of individual oil and gas certified assessed values by the county assessor for the current tax year.

(*Department of Local Government Finance; 50 IAC 26-15-7; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-15-8 Modification of gross assessed value as a result of final appeal determination, correction of error, omitted or undervalued property, or legislative changes

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-15-10; IC 6-1.1-31.5

Sec. 8. The property tax management system must do the following:

(1) Allow update of the real or personal property gross assessed value by authorized county officials for the current or subsequent assessment years and the current tax year after any of the following:

(A) Final appeal determination.

(B) Correction of error.

(C) Omitted or undervalued property.

(D) Legislative changes that retroactively affect the calculation of taxes.

(2) Initiate immediate recalculation of taxes for the current or prior assessment years following update to the assessed value.

(3) Not allow the tax and billing system to assess delinquent penalties against assessed values recorded as actively under appeal in the assessment system so long as the taxpayer is compliant with IC 6-1.1-15-10.

(4) The tax and billing system shall include a display of the calculation described in IC 6-1.1-15-10 that is accessible to the end user.

(*Department of Local Government Finance; 50 IAC 26-15-8; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed*

May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA)

50 IAC 26-15-9 Creation of new parcel or property records by the assessor

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 9. The property tax management system must provide authorized auditor and treasurer personnel immediate access to new real or personal property records created by the county assessor. (*Department of Local Government Finance; 50 IAC 26-15-9; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-15-10 Inactivation of parcel or property records by the assessor

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 10. The property tax management system must notify authorized auditor and treasurer personnel immediately upon an assessing official's inactivation of real or personal property records. (*Department of Local Government Finance; 50 IAC 26-15-10; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-15-11 Sales disclosure data

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 11. The property tax management system must perform an annual update of sales disclosure data for incorporation of current sales data into any valuation method, calculation of neighborhood factors, or sales ratio studies by the county. (*Department of Local Government Finance; 50 IAC 26-15-11; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

Rule 16. External Agency Integration Standards

50 IAC 26-16-1 Budget order file

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. Tax and billing systems must be able to import the department issued county budget order according to the electronic file format prescribed by 50 IAC 26-8-4. (*Department of Local Government Finance; 50 IAC 26-16-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-16-2 State assessed distributable property files

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. Tax and billing systems must be able to import department issued data related to state assessed distributable properties according to the electronic file format prescribed by 50 IAC 26-8-4. (*Department of Local Government Finance; 50 IAC 26-16-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

Rule 17. Vendor Eligibility

50 IAC 26-17-1 Vendor eligibility

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Sec. 1. (a) For purposes of this section, "quantity purchase agreement" or "QPA" refers to a legal agreement between the state and a vendor whereby the state or one (1) of its political subdivisions may purchase particular goods or services, or both, from the vendor at a specified rate.

(b) Assessment software vendors and tax and billing software vendors must do the following:

(1) Demonstrate that their products can:

(A) successfully meet the requirements of this article; and

(B) be included as part of a certified property tax management system:

(i) before entering into any contract or sales agreement with a county; and

(ii) each time that major changes are made.

(2) Either:

(A) submit once and only once a current copy of all applications program source code to an independent escrow agent designated by the department; or

(B) deliver all source code to the county.

(3) Submit a current copy of the following with the department, the designated escrow agent, and the county:

(A) All existing user documentation and technical documentation that includes any of the following:

(i) Existing data flow diagrams.

(ii) Entity relationship diagrams.

(iii) Structure charts.

(iv) Flow charts.

(v) Other systems analysis and design information.

(B) The database documentation that includes the following:

(i) Database structures.

(ii) Any diagrams and technical reports normally kept for the database management system used.

(iii) Descriptions of all data elements.

(iv) The data dictionary in machine-readable form.

(v) Any edit tables and external database structures used by the system.

(vi) Any other information necessary to replicate the database structure and its contents.

(4) Submit with the:

(A) department;

(B) designated escrow agent; and

(C) county;

documentation of system resource requirements for the system.

(c) For the purpose of this section, "major change" means a significant alteration in the operation of the computer system or any other change that would cause the computer system not to comply with this article. As defined in this section, the term:

(1) includes changes such as:

(A) the removal or modification of any required data or feature;

(B) the addition, modification, or removal of any feature that impacts data, features, or functionality required under this article;

(C) a modification that requires a different operating system; or

(D) the conversion of the assessment software or tax and billing software, or both, of a county's property tax management system; and

(2) does not include changes such as:

(A) a modification that allows a different printer to be added to the computer system;

(B) the addition of any feature that increases functionality without requiring different or additional computer hardware or a different operating system;

(C) the addition, modification, or removal of any feature that does not impact data, features, or functionality required under this article; or

(D) a modification that improves performance without requiring different or additional computer hardware or a different operating system.

If the assessment software vendor or tax and billing software vendor has reason to question whether a change constitutes a major

change under this section, the assessment software vendor or tax and billing software vendor must request a written determination from the department. The request must specify the contemplated change in detail. Within ten (10) business days of receipt of the request specifying the contemplated change, the department will issue a determination of whether the contemplated change constitutes a major change.

(d) Assessment software vendors are limited to certification of three (3) versions of assessment software. No vendor may have more than one (1) of each of the following version types:

- (1) A software package that is currently installed and supported in a majority of customer environments.
- (2) A software package that is being phased out and replaced by either version described in subdivision (1) or (3).
- (3) A software package that is currently under development and has been property tax management system certified.

(e) Tax and billing software vendors are limited to certification of three (3) versions of tax and billing software. No vendor may have more than one (1) of each of the following version types:

- (1) A software package that is currently installed and supported in a majority of customer environments.
- (2) A software package that is being phased out and replaced by either version described in subdivision (1) or (3).
- (3) A software package that is currently under development and has been property tax management system certified.

(f) In the event an assessment software vendor or tax and billing software vendor acquires a new assessment software or tax and billing software package, causing the vendor to exceed the limitation requirement prescribed in subsections (c) and (d), the vendor must submit a transition plan to the department for approval explaining how it will come into compliance with the limitation requirement. (*Department of Local Government Finance; 50 IAC 26-17-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA*)

50 IAC 26-17-2 Computer services providers

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. Computer services providers must:

- (1) possess a detailed knowledge of all computer hardware and computer software that comprise the computer system of the county, as it is certified;
- (2) have a thorough understanding of the requirements of this article; and
- (3) not perform any service activity for the county that alters the computer system such that the computer system, subsequent to the service activity, would no longer be in compliance with this article.

(*Department of Local Government Finance; 50 IAC 26-17-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-17-3 Computer hardware providers

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 3. Computer hardware providers must provide an industry standard warranty. (*Department of Local Government Finance; 50 IAC 26-17-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

Rule 18. Certification

50 IAC 26-18-1 General certification provisions

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-4; IC 6-1.1-31.5

Sec. 1. (a) Except as provided in subsection (b), a county may not use, purchase, contract for the purchase of, or otherwise acquire:

- (1) computer software; or
- (2) computer services;

unless the computer system to be used and any software or services are certified by the department or its designee under this article.

(b) Computer hardware, computer software, or computer services that the department has determined in writing will not significantly affect the ability of a computer system to function in compliance with this article, such as a printer, monitor, or utility software that allows the application to operate unchanged, does not have to be certified.

(c) All county installations of property tax management systems shall be certified under section 4 of this rule not later than July 1, 2015, and every fifth year thereafter.

(d) All:

(1) assessment and tax and billing software;

(2) county property tax management systems; and

(3) county installations of property tax management systems;

must be recertified as provided in section 6 of this rule. (*Department of Local Government Finance; 50 IAC 26-18-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed Sep 18, 2012, 2:18 p.m.: 20121017-IR-050120290FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA*)

50 IAC 26-18-2 Phase I software certification

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. (a) As used in this section, "phase I testing" refers to the testing of the stand-alone functionality of the individual components of a property tax management system for certification under this article.

(b) Assessment and tax and billing software subject to certification under section 1 of this rule must initially be tested and certified under this section. The software will be tested by the department or its designee on a stand-alone PC, or a larger system if no PC version is available, on which the software has been installed. A vendor or data processing department shall schedule a testing date with the department at least thirty (30) days before submitting its assessment software or tax and billing software for test. The department reserves the right to proactively coordinate testing dates per the department prescribed time frame allotted for initial phase I testing and reserves the right to conduct the testing session either in person or via a virtual environment (e.g., webinar). The test shall include, but will not be limited to, a demonstration of the following:

(1) The software's internal control mechanisms and accounting standards required under this article.

(2) The software's ability to:

(A) perform calculations required under this article;

(B) export all state specified data in the format required under this article;

(C) generate and produce required forms and both standard and user-defined reports; and

(D) allow for record searching and retrieval;

as applicable to fulfill its function within an overall property tax management system.

(c) At least thirty (30) days before the test, each vendor shall submit the following:

(1) For review, all technical documentation. All documentation that includes proprietary information or trade secrets must be so identified on its cover.

(2) Audited financial statements for the most recent three (3) years upon request by the department. If the company has been in business less than three (3) years, then a business plan shall be submitted in addition to any available financial statements.

(d) At least thirty (30) days before the test, each data processing department that has developed a unique assessment or tax and billing application shall submit for review all technical documentation. All documents that include proprietary information or trade secrets must be so identified on its cover.

(e) The department or its designee shall finish the test and notify the vendor or data processing department of the results within thirty (30) days of the completion date of the initial phase I testing session. If the software fails the test, the department will inform the vendor or data processing department in writing of the reason or reasons for the failure. Upon notice of failure, the vendor or data processing department may make the required correction or corrections and resubmit for certification, within thirty (30) days of the receipt of the results of the initial phase I testing session. The department or its designee shall finish the test and notify the vendor or data processing department of the results within thirty (30) days of the completion date of the subsequent phase I testing session. If the software fails the test, the department will inform the vendor or data processing department in writing of the reason or reasons for the failure. The vendor or data processing department may resubmit its software on an iterative basis for phase I certification until such time the department has determined all required tests have been successfully demonstrated as long as all phase I testing sessions

are completed within the department provided time frame for phase I certification.

(f) Upon successful completion of testing under subsection (b), the department shall then declare the assessment or tax and billing software phase I certified. (*Department of Local Government Finance; 50 IAC 26-18-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA*)

50 IAC 26-18-3 Phase II system and integration demonstrations

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 3. (a) As used in this section, "phase II testing" refers to the testing of the integrative functionality of the individual components of a property tax management system for certification under this article.

(b) Property tax management systems subject to certification under section 1 of this rule that utilize assessment and tax and billing systems that have been software certified by the department must initially be tested and integration validated under this section. Only those systems that have been phase I certified during the same certification cycle may be eligible for phase II testing. The systems will be tested by the department or its designee on a stand-alone PC or a larger system. Combinations of vendors or data processing departments shall schedule a testing date with the department at least thirty (30) days before submitting the property tax management system for test. The department reserves the right to proactively coordinate testing dates per the department prescribed time frame allotted for phase II testing and reserves the right to conduct the testing session either in person or via a virtual environment (e.g., webinar). The test shall include, but will not be limited to, the following:

- (1) Validation that the system incorporates all general system requirements.
- (2) Generation of required reports.
- (3) Demonstration of the system's ability to perform the annual interface of gross assessed values, including the acceptance of state assessed utility and railroad values.

(ii) A successful appeal determination and the subsequent recalculation of taxes from the change in value [*sic*].

- (4) Demonstration of the system's ability to integrate applicable data from one (1) software to the other, including, but not limited to, property transfers, splits, combinations, annexations, homestead deduction application, and updated sales prices for ratio study purposes.

(c) For each property tax management system, vendors or data processing departments whose assessments or tax and billing systems are included in the property tax management system shall provide a list of the software versions currently installed in each county. For any software versions older than the version used in the system and integration demonstration, the vendor or data processing department shall also include a workplan for upgrading to the tested version for each county using an older version. For any software versions newer than the version used in the system and integration demonstration, the vendor or data processing department shall provide the release notes associated with the newer version so the department can verify that updates to the software have not impacted the tested functionality. If the department determines that updates in the newer version have impacted tested functionality, the department may require that the system and integration demonstration be conducted on the newer version of the software as well.

(d) The department or its designee shall observe the demonstration and document the tests and scenarios accomplished by the system. The department shall notify the vendors or data processing department of the results within thirty (30) days of the completion date of the initial phase II testing session, including the specific tests and scenarios achieved by the system and those that were not. Upon notice of failure, the vendors or data processing department may make the required correction or corrections and resubmit for certification, within thirty (30) days of the receipt of the results of the initial phase II testing session. The department or its designee shall finish the test and notify the vendors or data processing department of the results within thirty (30) days of the completion date of the subsequent phase II testing session. If the system fails the test, the department will inform the vendors or data processing department in writing of the reason or reasons for the failure. The vendors or data processing department may resubmit its system on an iterative basis for phase II certification until such time the department has determined all required tests have been successfully demonstrated as long as all phase II testing sessions are completed within the department provided time frame for phase II certification.

(e) The department or its designee shall record the results from testing under subsection (b) and may publish them for public access on the department's website. Published results may include the following:

- (1) Vendors involved in demonstration.

- (2) Packages and package version used in demonstration.
- (3) Reports successfully generated by the system or systems.
- (4) Reports unsuccessfully generated by the system or systems.
- (5) Scenarios successfully demonstrated by the system or systems.
- (6) Scenarios unsuccessfully demonstrated by the system or systems.

(f) Upon successful completion of testing under subsection (b), the department shall declare the system phase II certified. *(Department of Local Government Finance; 50 IAC 26-18-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; errata filed Sep 17, 2012, 3:42 p.m.: 20121003-IR-050120546ACA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA)*

50 IAC 26-18-4 Phase III initial property tax management system verification and local certification of county installation

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 4. (a) As used in this section, "phase III testing" refers to the testing of the overall functionality of a property tax management system that has been installed by a county.

(b) Property tax management systems subject to certification under section 1 of this rule that utilize software that has been software certified by the department and have demonstrated successful integration with other software as necessary must initially be certified under this section. A county shall submit its proposed property tax management system to the department. The department or its designee shall consider the proposed system and confirm that all requirements and scenarios tested under section 3 of this rule are accomplished by the proposed system using the recorded results prescribed under section 3(e) of this rule.

(c) If the department or its designee finds that a county's proposed system meets all requirements and accomplished all scenarios tested under section 3 of this rule, the department will verify that a county's proposed property tax management system is eligible for phase III testing.

(d) After the department has verified that a county's proposed system is eligible for phase III testing under subsection (c), a county shall engage an independent, private, or a public entity approved by the department, or a member of the department, to validate that the installed property tax management system complies with the standards and requirements of this article. The department reserves the right to proactively coordinate testing dates per the department prescribed time frame allotted for phase III testing and reserves the right to conduct the testing session either in person or via a virtual environment (e.g., webinar).

(e) Once the entity conducting the phase III testing finds that the installed property tax management system meets the standards and requirements of this article, the county shall notify the department in writing that the installed system is in compliance. In the event that phase III testing was conducted directly by a member of the department and that member finds that the installed property tax management system meets the standards and requirements of this article, the county is not required to notify the department that the installed system is in compliance. The department shall then declare the computer system as locally certified for the county where it was independently validated. *(Department of Local Government Finance; 50 IAC 26-18-4; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; errata filed Sep 17, 2012, 3:42 p.m.: 20121003-IR-050120546ACA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA)*

50 IAC 26-18-5 Initial local certification of county installation (*Repealed*)

Sec. 5. *(Repealed by Department of Local Government Finance; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA)*

50 IAC 26-18-6 Changes in certified systems, rule, or test scenarios; recertification

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-4; IC 6-1.1-31.5

Sec. 6. (a) If initial certification of a property tax management system is within twenty-four (24) months before July 1, 2015, or within twenty-four (24) months before every fifth year after July 1, 2015, recertification of that system is not required.

(b) Property tax management systems not subject to subsection (a) that have been initially certified must be recertified within the twenty-four (24) month period before July 1, 2015, and within the twenty-four (24) month period before every fifth year after July 1, 2015. If any major change is made to a certified system at any other time, the system shall be considered a new system subject

to the same certification requirements of sections 2, 3, and 4 of this rule. As used in this section, "major change" has the meaning set forth in 50 IAC 26-17-1. In the event that the major change pertains exclusively to a county's conversion of its software system, the system will be subject to the same certification requirements of just section 4 of this rule.

(c) Property tax management system installations not subject to subsection (a) that have been initially certified must be locally recertified within the twenty-four (24) month period before July 1, 2015, and within the twenty-four (24) month period before every fifth year after July 1, 2015.

(d) If any other change is made to a certified system, the vendor must submit revised copies of documentation, revised source code, and other materials to the following:

(1) The escrow agent.

(2) The department.

(e) The department shall determine in writing whether a specific change constitutes a major change.

(f) The department may require full or incremental recertification whenever a major change to the rule or test scenarios occurs. *(Department of Local Government Finance; 50 IAC 26-18-6; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed Sep 18, 2012, 2:18 p.m.: 20121017-IR-050120290FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)*

50 IAC 26-18-7 Penalty for noncompliance

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 7. The department may elect not to certify the budget order or impose other sanctions allowed by law for a county that fails to comply with this rule. *(Department of Local Government Finance; 50 IAC 26-18-7; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

Rule 19. Contract Provisions

50 IAC 26-19-1 Vendors

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. (a) This section applies to all vendors.

(b) A contract between a vendor and a county must include the following provisions:

(1) An agreement to submit disputes regarding the standards required under this article to the designated authority for resolution as provided under this article.

(2) An agreement that all disputes not covered under subdivision (1) shall be resolved under the laws of Indiana.

(3) A guarantee or warranty by the vendor that the product covered by the contract meets the provisions of this article, and an agreement that any subsequently discovered failure to meet the provisions of this article will be corrected at the vendor's expense.

(4) An agreement that all of the contract provisions shall be binding on all parties to the contract and their successors or assigns.

(5) An agreement that the vendor will make any product or service change that may be required as a consequence of a change in any law, rule, or state board policy statement relating to the computer system, provided the vendor is compensated equitably, based on common industry rates, as are reasonably agreed to by the parties.

(6) An agreement that all data that is entered into, stored, or generated by the property tax management system is the sole property of the county operating the property tax management system. The vendor retains no ownership or other interest in the data entered into, stored, or generated by the property tax management system.

(c) The county must consider including in the contract between the vendor requirement that the vendor provide surety and performance bonds in amounts determined sufficient by the county. *(Department of Local Government Finance; 50 IAC 26-19-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-19-2 Assessment software and tax and billing software vendors

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. (a) This section applies to all assessment software vendors and all tax and billing software vendors.

(b) A contract between an assessment software vendor and a county or a tax and billing software vendor and a county must include the following provisions:

(1) An agreement that the vendor will provide a software maintenance agreement that meets the standards prescribed in this article.

(2) An agreement that the vendor will provide assistance to the county as may be required to modify the property tax management system to comply with changes in state law, department rules, department policy statements, or this article within the time period prescribed by the law, rule, or department.

(3) Should for any reason a county change the assessment or tax and billing software or any other part of the computer system at:

- (A) the end of a contractual period;
- (B) contract termination;
- (C) decertification; or
- (D) failure of recertification;

the vendor of the software shall in no way impede or delay the smooth, orderly, and timely transfer of the county's data from the current database to a new database.

(4) An agreement that the vendor will reimburse the county for all costs incurred as a result of the vendor's failure to continue to support the assessment software or tax and billing software during the life of the maintenance agreement.

(5) An agreement that the contract and the escrow agreement both provide for the vendor's documentation and source code to be released by the escrow agent to the county when the department, an arbitrator, or a court rules that the vendor:

- (A) has ceased to provide continued support; and
- (B) is incapable of resuming support.

(6) An agreement that, unless the total system installation is:

- (A) confirmed by an independent entity; and
- (B) locally certified by the department;

the contract is void.

(7) An agreement that, unless the property tax management system is recertified and the total system installation is:

- (A) confirmed by an independent entity; and
- (B) locally recertified by the department;

the contract is void.

(8) An agreement that the contract is void if the property tax management system certification is:

- (A) denied;
- (B) decertified; or
- (C) revoked.

(9) An agreement that the contract is void if the local certification of the county installation is:

- (A) denied;
- (B) decertified; or
- (C) revoked.

(Department of Local Government Finance; 50 IAC 26-19-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-19-3 System maintenance

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 3. Assessment software and tax and billing software vendors must offer a maintenance contract for ongoing maintenance services of the property tax management system that include the following:

- (1) Telephone support.
- (2) Problem diagnostic support from vendor personnel, by any necessary combination of remote and on-site services.
- (3) System modification initiated by the vendor.
- (4) Services to correct defects in software that are provided at vendor's expense.

All other support shall be provided on terms included in the maintenance contract or other contract between the vendor and the county. No vendor may require a county to accept vendor initiated changes unless those changes are included in the cost of a maintenance contract. (*Department of Local Government Finance; 50 IAC 26-19-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-19-4 Disputes

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 4. (a) This section applies to all vendors. Disputes between vendors and counties concerning whether the assessment software or tax and billing software meets the standards established in this article shall be resolved by the department in accordance with this section. Disputes concerning other contractual matters shall be resolved through arbitration. Nothing in this article shall be construed as limiting the rights of disputing parties to pursue action in the courts of the state after the procedures of this article have been exhausted.

(b) A party to a dispute shall file with the department a written petition for conflict resolution. This petition shall include the following:

(1) A statement that the petitioner is a party to a contract with a vendor for assessment software or tax and billing software subject to the provisions of this article.

(2) The identity of the vendor and the:

(A) property tax management system;

(B) assessment software; or

(C) tax and billing software;

about which the complaint is filed.

(3) An allegation that the:

(A) property tax management system;

(B) assessment software; or

(C) tax and billing software;

fails to meet requirements of this article, stating specifically the ways in which the system is alleged to violate specified provisions.

(4) Written proof that a copy of the petition has been delivered to the vendor whose system or software is the subject of the dispute.

(c) Within fifteen (15) days of receipt of a copy of the petition, the opposing party must file with the department a response to each item specified in the complaint.

(d) On the earlier of:

(1) receipt of a response; or

(2) fifteen (15) days following the filing of the petition;

the department shall initiate an investigation into the complaint. This investigation may be conducted by the department, its staff, or a designated agent. The person conducting the investigation shall prepare findings of fact and submit those to the department.

(e) The parties shall make the following available to the investigation:

(1) Their personnel.

(2) User documentation.

(3) Technical documentation.

(4) Any other materials or information sources required by the department or its agent.

(f) On receipt of findings of fact, the department shall review the petition and hold a hearing on the petition. All parties to the complaint shall be entitled representation at the hearing. The department may, in its discretion:

(1) find for the vendor or petitioner; or

- (2) continue the investigation.
- (g) If the department finds that the software or system fails to meet the requirements of this article, it may do the following:
 - (1) Decertify the software or system, or both, and forbid any of the following:
 - (A) New contracts.
 - (B) Contract renewals.
 - (C) Contract extensions.
 - (2) Impose specific conditions on continued certification of the computer system.
 - (3) Require specific changes and new certification tests.

(Department of Local Government Finance; 50 IAC 26-19-4; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

Rule 20. Property Tax File Format Requirements for 2011-Pay-2012 Data and Forward

50 IAC 26-20-1 Purpose of rule

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. The purpose of this rule is to prescribe standardized property tax data file formats to enable local government to be able to collect, analyze, store, and share property tax data with the state and to facilitate integration required between all components of a property tax management system. The prescribed file formats must be able to be generated by local officials at any time without vendor intervention or cost to the county. The formats under this rule apply to 2011-pay-2012 and forward. *(Department of Local Government Finance; 50 IAC 26-20-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-20-2 Instructions

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. (a) Data format instructions are as follows:

- (1) Each file must have a header record and a trailer record in the exact specified format with designated "FILENAME" and the word "TRAILER" in uppercase.
 - (2) All fields are fixed length.
 - (3) Left justify all alphanumeric fields.
 - (4) All numeric fields must have leading zeros if field value does not utilize all available spaces.
 - (5) Assume no decimal precision for all numeric fields without format clarification.
 - (6) All decimal precision is implied. For example, for format 3.2, send 12345. It will be read as "123.45".
 - (7) Yes/No fields must have "Y" or "N".
 - (8) All date fields must be in mm/dd/yyyy format, and entries must contain a valid date.
 - (9) All fields that reference a code list should contain a value from the lists provided in the Property Tax Management System Code List Manual. This document is available on the department's website located at www.in.gov/dlgf/
 - (10) Place a negative sign "-" at the far left of the field for all negative numbers.
 - (11) Note all format requirements specified at the field level.
 - (12) When capturing data as designated by a code list, the item must adhere to the designated code list. If a county needs a code list to be modified, it must notify the department and the legislative services agency for consideration.
 - (13) Phone number extensions may be replaced with spaces if no extension exists. Format required is ###-###-#### ##### (e.g., 317-555-5555 44444).
 - (14) ZIP code format is expected to be xxxxx-xxxx. However, the space allocated should accommodate international ZIP codes. If no + 4 for the ZIP code is available, fill with 0000.
- (b) Submission instructions are as follows:
- (1) The submission must include data for the entire county. Each file must include all data for all townships.
 - (2) Data must be submitted on CD-ROM, by email, or other designated depository as specified by the department and the legislative services agency at a later date.

(3) Either:

(A) email the dataset to data@dlgf.in.gov; or

(B) upload the dataset via the Indiana gateway for government units portal.

(4) The state will validate that your data submission meets the defined file structure format and may perform additional analysis to verify that the data meets the standards prescribed in this rule. In the event that your data submission does not meet the required standards, you will be notified of noncompliance issues and asked to resubmit your data.

(Department of Local Government Finance; 50 IAC 26-20-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)

50 IAC 26-20-3 Code lists for required data

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 3. The Property Tax Management System Code List Manual contains the complete list of codes required for data collection and submission. Data submissions must contain valid codes for specified fields based on this manual. The lists required for data submission include:

- (1) Code List 1 - Property Class Codes;
- (2) Code List 2 - Street Codes;
- (3) Code List 3 - Neighborhood Codes;
- (4) Code List 4 - Data Codes;
- (5) Code List 5 - Reason for Change Codes;
- (6) Code List 6 - Land Type Codes;
- (7) Code List 7 - Influence Factor Codes;
- (8) Code List 8 - Occupancy Codes;
- (9) Code List 9 - Story Configuration Codes;
- (10) Code List 10 - Attic Codes;
- (11) Code List 11 -- Basement Codes;
- (12) Code List 12 - Crawl Space Codes;
- (13) Code List 13 - Roofing Codes;
- (14) Code List 15 - Heating Codes;
- (15) Code List 17 - Quality Grade and Design Factor Codes;
- (16) Code List 18 - Construction Type Codes;
- (17) Code List 21A - Summary of Improvements (Residential and Agricultural Use Codes);
- (18) Code List 21B - Summary of Improvements (Commercial Industrial Use Codes);
- (19) Code List 22 - Condition Codes;
- (20) Code List 23 - Neighborhood Improvement Codes;
- (21) Code List 29 - Wall Type Codes;
- (22) Code List 30 - Frame Type Codes;
- (23) Code List 31 - Pricing Key Codes;
- (24) Code List 32 - Commercial/Industrial Improvement Use Type Codes;
- (25) Code List 33 - Hotel/Motel Configuration Codes;
- (26) Code List 37 - Adjustment Codes (Deductions, Exemptions, and Credits);
- (27) Code List 38 - Taxpayer Type Codes;
- (28) Code List 45 - Grounds for Appeal Codes;
- (29) Code List 57 - Taxing Unit Type Codes;
- (30) Code List 59 - County Name and Numeric Codes;
- (31) Code List 60 - State Assigned Taxing District Name and Numeric Codes;
- (32) Code List 61 - State Assigned Township Name and Numeric Codes;
- (33) Code List 62 - Country Name and 3-digit Alpha Codes;
- (34) Code List 63 - Return Type Codes;

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

- (35) Code List 64 - Property Type Codes;
- (36) Code List 65 - Adjustment Type Codes;
- (37) Code List 66 - Waterfront Property Type Codes;
- (38) Code List 70 - Personal Property Number Type Codes;
- (39) Code List 71 Sales Disclosure Contact Person Codes;

or other code lists as determined by the department and the legislative services agency, and provided in the Property Tax Management System Code List Manual. This document is available on the department's website located at www.in.gov/dlgf/ (*Department of Local Government Finance; 50 IAC 26-20-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-20-4 Real property assessment data

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 5-14-3-4; IC 6-1.1-10-21; IC 6-1.1-11-9; IC 6-1.1-31.5; IC 6-1.1-35-9; IC 36-1-8.5

Sec. 4. (a) HEADER RECORD (the first record in each file):

(1) The HEADER RECORD must be placed as the first record in each real property assessment file including the PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDETL, APPEAL, SALEDISC, SDISCADDCI, SDISCADDAR, SALECONTAC, and SALEPARCEL files.

(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Filename	1	10	10	A	Name of data file (e.g., PARCEL or IMPROVE).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of 2021A. This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 219-555-5555 44444).
File Create Date	96	105	10	D	Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).
File Create Time	106	109	4	A	Time the file was created – format required is ##### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year specific to the data submission – format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission – format required is yyyy (e.g., 2010).
Software Vendor Name	118	177	60	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Company	178	237	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	238	287	50	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					vendor's company who can answer questions specific to this data extract – format required is ###-###-#### (e.g., 317-555-5555 4444).
Software Vendor Email	306	353	48	A	Email of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Location Cost Multiplier	354	358	5	N	Format 1.4 (e.g., 12345; Implied: 1.2345).
Transmission Description	359	458	100	A	Description of transmission. Comment field, free text.

(b) REAL PROPERTY PARCEL DATA FILE (one (1) record per parcel) - Filename = PARCEL:

(1) The PARCEL file contains a record for each real property in the county. As required by IC 6-1.1-11-9, the county assessor is required to maintain an electronic data file of the information contained on the real property for each township in the county.

(2) The PARCEL file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated LAND, IMPROVE, DWELLING, BUILDING, BLDDTL, and APPEAL files.

(3) All records for real property required to be assessed under IC 6-1.1-11-9 must be included in the real property assessment data files submitted to the department and the legislative services agency and also must appear in the auditor's tax billing data submission.

(4) Primary Key for the PARCEL file:

(A) Parcel Number. The Parcel Number field must be unique within this file. In compliance with 50 IAC 26-8-1, no duplicate Parcel Numbers are allowed.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in 50 IAC 26-8-1, and match the associated records in TAXDATA Data File(s). Parcel number must be unique within the county.
Local Assessor Parcel Number	26	50	25	A	Unique number designated by the county assessor for each record in the computer assisted mass appraisal system. May be system generated.
State-Assigned Township Number	51	54	4	N	The state-assigned township number as designated on the county budget order. See code list 61.
Local Tax District Number	55	57	3	A	Locally-assigned tax district number.
State-Assigned District Number	58	60	3	N	The state-assigned tax district number as designated on the county budget order. See code list 60.
Section and Plat	61	68	8	A	County code that represents the specific mapped area of the district where the parcel is located.
Routing Number	69	93	25	A	Assigned number that matches the parcel's location on a specific map.
Property Street Address	94	153	60	A	Complete street address for property. If no address has been assigned to a vacant lot, identify the full possible address range of the vacant lot.
Property Address City	154	183	30	A	City of property.
Property Address ZIP Code	184	193	10	A	ZIP code of property. Format xxxxx-xxxx.
Property Class Code	194	196	3	A	Valid property class code assigned to the property based on code list 1.
Neighborhood Identifier	197	208	12	A	Identification of neighborhood to which this property has been assigned. The neighborhood identifier is assigned by local government.
Neighborhood Factor	209	213	5	N	The neighborhood factor based on the neighborhood

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					identifier. Format 3.2 (e.g., 08950; Implied: 089.50).
Annual Adjustment Factor - Land	214	218	5	N	Annual adjustment factor applied to the land records of the property. Format 3.2 (e.g., 08950; Implied: 089.50).
Annual Adjustment Factor - Improvements	219	223	5	N	Annual adjustment factor applied to the improvement records of the property. Format 3.2 (e.g., 08950; Implied: 089.50).
Owner Name	224	303	80	A	Full name for owner of record.
Owner Street Address or P.O. Box	304	363	60	A	Street address or P.O. box of owner of record.
Owner Address City	364	393	30	A	City of owner of record.
Owner Address State or Province or Territory	394	423	30	A	State, province, or territory for owner of record. If state, should be two character post office designation.
Owner Address ZIP Code	424	433	10	A	ZIP code of owner of record. Primary format xxxxx-xxxx.
Owner Country	434	436	3	A	Country of owner of record. See code list 62.
Date Transferred to Current Owner	437	446	10	D	Date the property was transferred to the current owner, format mm/dd/yyyy.
Level (Y/N)	447	447	1	A	Is the property level?
High (Y/N)	448	448	1	A	Is the property on high ground?
Low (Y/N)	449	449	1	A	Is the property on low ground?
Rolling (Y/N)	450	450	1	A	Does the property have rolling hills?
Swampy (Y/N)	451	451	1	A	Is the property swampy?
Water (Y/N)	452	452	1	A	Is the property connected to municipal water?
Sewer (Y/N)	453	453	1	A	Is the property connected to municipal sewer?
Gas (Y/N)	454	454	1	A	Is the property connected to local gas service?
Electricity (Y/N)	455	455	1	A	Is the property connected to local electric service?
Street or Road Code	456	456	1	A	Identify the street or road code. Refer to code list 2.
Sidewalk (Y/N)	457	457	1	A	Is there a municipal sidewalk on the property?
Alley (Y/N)	458	458	1	A	Does the property abut an alley?
Neighborhood Type	459	459	1	A	Identify the neighborhood type code. Refer to code list 3.
Waterfront Property Type	460	462	3	A	Identify the waterfront property type. Refer to code list 66.
Zoning	463	467	5	A	Identify the zoning code assigned to the property. The zoning code is assigned by local government.
Flood Hazard (Y/N)	468	468	1	A	Is the property in a flood zone?
AV - Total Land	469	480	12	N	Sum of the certified assessed value of the land records from the LAND file for a property, plus the Land AV Adjustment amount. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Total Improvements	481	492	12	N	Sum of the total certified assessed value of the improvements from the IMPROVE file for a property, plus the Improvements AV Adjustment amount. This value represents the value that was certified to the county auditor's office as part of the annual interface

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					process.
AV - Total Land and Improvements	493	504	12	N	Sum of total certified assessed value of the land and total current assessed value of improvements for a property. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
Land AV Adjustment	505	516	12	N	Amount of adjustment (+ or -) applied to land AV from the LAND file to arrive at AV – Total Land.
Improvement AV Adjustment	517	528	12	N	Amount of adjustment (+ or -) applied to improvement AV from the IMPROVE file to arrive at AV – Total Improvements.
Farmland AV Adjustment	529	540	12	N	Amount of adjustment (+ or -) applied to farmland AV from the LAND file to arrive at AV – Farmland.
AV – Land Eligible for 1% Circuit Breaker Cap	541	552	12	N	Portion of AV – Total Land that is eligible for the 1% circuit breaker cap. AV of homestead eligible land value for all residential properties that would be eligible for the standard deduction, if applied for. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV – Improvements Eligible for 1% Circuit Breaker Cap	553	564	12	N	Portion of AV – Total Improvements that is eligible for the 1% circuit breaker cap. AV of homestead eligible improvement value for all residential properties that would be eligible for the standard deduction, if applied for. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV – Non-Homestead Residential Land Subject to 2% Circuit Breaker Cap	565	576	12	N	Portion of AV - Total Land that is attributable to non-homestead residential land and is subject to the 2% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Non-Homestead Residential Improvements Subject to 2% Circuit Breaker Cap	577	588	12	N	Portion of AV - Total Improvements that is attributable to non-homestead residential improvements and is subject to the 2% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV – Commercial Apartment Land Subject to 2% Circuit Breaker Cap	589	600	12	N	Portion of AV - Total Land that is attributable to apartment land and is subject to the 2% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Commercial Apartment Improvements Subject to 2% Circuit Breaker Cap	601	612	12	N	Portion of AV - Total Improvements that is attributable to apartment improvements and is subject to the 2% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Long Term Care Facility Land Subject to 2% Circuit	613	624	12	N	Portion of AV - Total Land that is attributable to Long Term Care Facility land and is subject to the 2% circuit

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Breaker Cap					breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Long Term Care Facility Improvements Subject to 2% Circuit Breaker Cap	625	636	12	N	Portion of AV - Total Improvements that is attributable to Long Term Care Facility improvements and is subject to the 2% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Farmland Subject to 2% Circuit Breaker Cap	637	648	12	N	Portion of AV - Total Land that is attributable to farmland and is subject to the 2% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Mobile Home Land Subject to 2% Circuit Breaker Cap	649	660	12	N	Portion of AV - Total Land that is attributable to mobile home land and is subject to the 2% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Land Subject to 3% Circuit Breaker Cap	661	672	12	N	Portion of AV - Total Land that is subject to the 3% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Improvements Subject to 3% Circuit Breaker Cap	673	684	12	N	Portion of AV - Total Improvements that is subject to the 3% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Classified Land	685	696	12	N	Total AV of classified land records from the Land file, refer to code list 6 (Land Type 02).
Legally Deeded Acreage	697	708	12	N	The sum of the legally deeded acreage from the Land file. Format 8.4 e.g., 000200001000; Implied: 00020000.1000.
Appraisal Date	709	718	10	D	The date the appraisal was finished. Format mm/dd/yyyy.
Reason for Change Code	719	720	2	A	Refer to code list 5.
Prior AV - Total Land	721	732	12	N	This field should contain the assessed value at last tax lien date. The value prior to it being reassessed or trended.
Prior AV - Total Improvements	733	744	12	N	This field should contain the assessed value at last tax lien date. The value prior to it being reassessed.
Adjustment Factor Applied	745	749	5	N	A location cost multiplier. Not to be used as neighborhood adjustment factor. Format 3.2 e.g., 00125; Implied: 001.25 Field should contain a "bottom line" adjustment factor in the event of equalization if applicable.
Legal Description	750	1249	500	A	Legal description of property.
Anonymity from public records request? (Y/N)	1250	1250	1	A	Is there an individual associated with the record who is requesting anonymity from public records pursuant to IC 36-1-8.5?

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Current AV - Total Land	1251	1262	12	N	Sum of the current assessed value of the land records for a property, plus any applicable land AV adjustment amount. This value represents the most current value that is reflected in the CAMA system for the applicable assessment year and may be different potentially than the value that was certified to the auditor's office as part of the annual interface process.
Current AV - Total Improvements	1263	1274	12	N	Sum of the total current assessed value of the improvements for a property, plus any applicable improvements AV adjustment amount. This value represents the most current value that is reflected in the CAMA system for the applicable assessment year and may be different potentially than the value that was certified to the auditor's office as part of the annual interface process.
Current AV - Total Land and Improvements	1275	1286	12	N	Sum of total current assessed value of the land and total current assessed value of improvements for a property. This value represents the most current value that is reflected in the CAMA system for the applicable assessment year and may be different potentially than the value that was certified to the auditor's office as part of the annual interface process.

(c) LAND FILE (0, 1, or many records per parcel) - Filename = LAND:

- (1) The LAND file contains land records related to real properties in the county.
- (2) The LAND file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated PARCEL, IMPROVE, DWELLING, BUILDING, BLDDTL, and APPEAL files.
- (3) Primary Key for the LAND file: The combination of the following fields must be unique within the LAND file:
 - (A) Parcel Number. Each Parcel Number value in the LAND table must match a valid Parcel Number in the PARCEL file.
 - (B) Land Instance Number. The Land Instance Number must be unique to a Parcel Number within the LAND file. No duplicate Land Instance Numbers are allowed for a given Parcel Number.
 - (C) Land/Lot Type Code.
- (4) Foreign Key to the PARCEL file:
 - (A) Parcel Number. Each Parcel Number value in the LAND table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in 50 IAC 26-8-1 and match the associated records in the PARCEL Data File(s). May be many to one relationship with the PARCEL file.
Land Instance Number	26	28	3	N	Numeric value used to distinguish among multiple land records for the same real property. Note: the combination of Parcel Number and Land Instance Number identifies a unique record within the county's LAND file.
Land/Lot Type Code	29	30	2	A	Identify the land/lot type code. Refer to code list 6.
Actual Frontage	31	38	8	N	Actual frontage of land in feet. Format 7.1 e.g., 00070005; Implied: 0007000.5.

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Effective Frontage	39	46	8	N	Effective frontage of land in feet. Format 7.1 e.g., 00070005; Implied: 0007000.5.
Effective Depth	47	54	8	N	Effective depth of land in feet. Format 7.1 e.g., 00070005; Implied: 007000.5.
Depth Factor	55	57	3	N	Depth factor for consideration with this land record. Format 1.2 e.g., 100; Implied: 1.00.
Base Rate	58	69	12	N	Base rate for land data and computations for a particular soil type. Format 10.2 (e.g., 000001050050; Implied 0000010500.50).
Assessed Value with Influence Factor	70	81	12	N	Field should contain the final AV of the land record after influence factors have been applied.
Acreage	82	93	12	N	Legally deeded acreage of record. Format 8.4 (e.g., 012300555543; Implied: 01230055.5543).
Acreage Factor	94	96	3	N	Acreage factor for consideration with this land record. Format 1.2 e.g., 100; Implied: 1.00.
Square Feet	97	106	10	N	Area of land record in square feet.
Soil ID	107	111	5	A	Identification of soil ID as provided by the Natural Resources Conservation Service of the U.S. Dept. of Agriculture & Purdue. Soil IDs will vary by county.
Soil Productivity Factor	112	115	4	N	Identification of soil productivity factor as defined by the Natural Resources Conservation Service of the U.S. Dept. of Agriculture & Purdue. Soil productivity factors will vary by county. Format 2.2 e.g., 0155; Implied: 01.55.
Influence Factor Code 1	116	116	1	A	Identify the influence factor code. Refer to code list 7.
Influence Factor 1	117	120	4	N	The influence factor as a percent of the total influence factor record. Format +/- (e.g., -050 or 0025).
Influence Factor Code 2	121	121	1	A	Identify the influence factor code. Refer to code list 7.
Influence Factor 2	122	125	4	N	The influence factor as a percent of the total influence factor record. Format +/- (e.g., -050 or 0025).
Influence Factor Code 3	126	126	1	A	Identify the influence factor code. Refer to code list 7.
Influence Factor 3	127	130	4	N	The influence factor as a percent of the total influence factor record. Format +/- (e.g., -050 or 0025).
AV – Land Eligible for 1% Circuit Breaker Cap	131	142	12	N	Portion of assessed value with influence factor that is eligible for the 1% circuit breaker cap. AV of homestead eligible land value for all residential properties that would be eligible for the standard deduction, if applied for. This value should contain the final AV of the land record after influence factors have been applied.
AV – Land Subject to 2% Circuit	143	154	12	N	Portion of assessed value with influence factor that

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Breaker Cap					is subject to the 2% circuit breaker cap. This value should contain the final AV of the land record after influence factors have been applied.
AV –Land Subject to 3% Circuit Breaker Cap	155	166	12	N	Portion of assessed value with influence factor that is subject to the 3% circuit breaker cap. This value should contain the final AV of the land record after influence factors have been applied.

(d) IMPROVEMENT FILE (0, 1, or many records per parcel) - Filename = IMPROVE:

- (1) The IMPROVE file contains a record for each real property improvement.
- (2) The IMPROVE file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated PARCEL, LAND, DWELLING, BUILDING, BLDDCTL, and APPEAL files.
- (3) Primary Key for the IMPROVE file: The combination of the following fields must be unique within the IMPROVE file:
 - (A) Parcel Number. Each Parcel Number value in the IMPROVE table must match a valid Parcel Number in the PARCEL file.
 - (B) Improvement Instance Number. The Improvement Instance Number must be unique to a Parcel Number in the IMPROVE file. No duplicate Improvement Instance Numbers are allowed for a given Parcel Number.
- (4) Foreign Key to the PARCEL file:
 - (A) Parcel Number. Each Parcel Number value in the IMPROVE table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in 50 IAC 26-8-1 and match the associated records in the PARCEL File. May be many to one relationship with the PARCEL file.
Improvement Instance Number	26	28	3	N	Numeric value used to distinguish among multiple improvement records for the same real property. Note: the combination of Parcel Number and Improvement Instance Number identify a unique record within the county's IMPROVE file.
Dwelling or Building Number (if applicable)	29	44	16	A	The same values and formats as used in the Dwelling and/or Building files.
Improvement Type Code	45	52	8	A	Refer to code list 21A for residential and 21B and 32 for commercial.
Story Height or Height	53	57	5	N	Format 3.2 e.g., 00750; Implied: 007.50.
Construction Type Code	58	60	3	A	Identify construction type code. See code list 18.
Year Constructed	61	64	4	N	Year improvement construction was finished. Format YYYY.
Year Remodeled	65	68	4	N	Year improvement remodel was finished. Format YYYY.
Effective Construction Year	69	72	4	N	Effective construction year for a record. Format YYYY.
Grade	73	77	5	A	Quality grade and design factor code. Refer to code list 17.
Condition Code	78	79	2	A	Condition code for improvement. Refer to code list 22.
Neighborhood Improvement Code	80	81	2	A	Neighborhood improvement code related to the "desirability rating". Refer to code list 23.

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Improvement Size	82	89	8	N	Total of all building, dwelling, or improvement size provided in square feet. The size is already indicated or able to be derived at the dwelling/building level.
Replacement Cost	90	101	12	N	Identify the cost of replacing the improvement.
Assessed Value	102	113	12	N	Field should contain the final AV of the improvement following all assessment valuation.
Physical Depreciation %	114	116	3	N	The physical depreciation of the improvement, as a percent of total. Format (e.g., 100 or 055).
Obsolescence Depreciation %	117	119	3	N	The obsolescence depreciation of the improvement, as a percent of total. Format (e.g., 100 or 055).
Percent Complete	120	122	3	N	The percent complete of the improvement, as a percent of total. Format (e.g., 100 or 055).
AV – Improvements Eligible for 1% Circuit Breaker Cap	123	134	12	N	Portion of assessed value that is eligible for the 1% circuit breaker cap. AV of homestead eligible improvement value for all residential properties that would be eligible for the standard deduction, if applied for.
AV – Improvements Subject to 2% Circuit Breaker Cap	135	146	12	N	Portion of assessed value that is subject to the 2% circuit breaker cap.
AV – Improvements Subject to 3% Circuit Breaker Cap	147	156	12	N	Portion of assessed value that is subject to the 3% circuit breaker cap.

(e) DWELLING FILE (0 or 1 record per improvement) - Filename = DWELLING:

- (1) The DWELLING file contains a record for each residential dwelling real property improvement.
- (2) The DWELLING file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated PARCEL, LAND, IMPROVE, BUILDING, BLDDETL, and APPEAL files.
- (3) Primary Key for the DWELLING file: The combination of the following fields must be unique within the DWELLING file:
 - (A) Parcel Number. Each Parcel Number value must match a valid Parcel Number in the PARCEL file.
 - (B) Improvement Instance Number. Each Improvement Instance Number value must match a valid corresponding Improvement Instance Number in the IMPROVE file.
 - (C) Dwelling Instance Number. The Dwelling Instance Number must be unique to a Parcel Number and Improvement Instance Number in the DWELLING file. No duplicate Dwelling Instance Numbers are allowed for a given Improvement Instance Number.
- (4) Foreign Key to the IMPROVE file:
 - (A) Parcel Number. Each Parcel Number value must match a valid Parcel Number in the PARCEL file.
 - (B) Improvement Instance Number. Each Improvement Instance Number value must match a valid corresponding Improvement Instance Number in the IMPROVE file.
- (5) Foreign Key to the PARCEL file:
 - (A) Parcel Number. Each Parcel Number value in the DWELLING table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in 50 IAC 26-8-1 and match the associated records in the PARCEL Data File. May be many to one relationship with the PARCEL file.
Improvement Instance Number	26	28	3	N	Numeric value used to distinguish among multiple improvement records for the same parcel.
Dwelling Instance Number	29	31	3	N	Numeric value used to distinguish among multiple

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					dwelling records for the same parcel. Note: the combination of Parcel Number, the Improvement Instance Number, and the Dwelling Instance Number identifies a unique record within the county's DWELLING file.
Occupancy Code	32	32	1	A	The occupancy code. Refer to code list 8.
Story Configuration Code	33	33	1	A	The story configuration code. Refer to code list 9.
Story Height	34	36	3	N	The story height. Format 2.1 e.g., 075 (or 175); Implied 07.5 (or 17.5).
Predominant Roofing Material Code	37	37	1	A	The predominant roofing material code. Refer to code list 13.
Heating System Code	38	38	1	A	The heating system code. Refer to code list 15.
Central Air Conditioning (Y/N)	39	39	1	A	Does the dwelling have central air conditioning?
Number of Finished Rooms	40	41	2	N	The number of finished rooms.
Attic Code	42	42	1	A	Identify the attic code. Refer to code list 10.
Attic Base Area	43	48	6	N	Area of the attic base area in square feet.
Attic Finished Living Area	49	54	6	N	Area of the finished living area of the attic provided in square feet.
Basement Code	55	55	1	A	The basement code. Refer to code list 11.
Basement Base Area	56	61	6	N	Area of the basement base area provided in square feet.
Basement Finished Living Area	62	67	6	N	Area of the finished living area of the basement provided in square feet.
Crawl Space Code	68	68	1	A	The crawl space code. Refer to code list 12.
Crawl Space Base Area	69	74	6	N	Area of the crawl space base area provided in square feet.
Floor(s) Total Base Area	75	80	6	N	Area of the total base area provided in square feet.
Floor(s) Total Finished Living Area	81	86	6	N	Area of the total finished living area provided in square feet.
Total Base Value	87	98	12	N	The total base value of the improvement.
Row Type Adjustment	99	103	5	N	The row type adjustment.
Unfinished Interior Value Adjustment	104	109	6	N	The unfinished interior value adjustment.
Extra Living Units Value Adjustment	110	119	10	N	The extra living units value adjustment.
Rec Room Value Adjustment	120	129	10	N	The recreation room value adjustment.
Loft Value Adjustment	130	139	10	N	The loft value adjustment.
Fireplace Value adjustment	140	149	10	N	The fireplace value adjustment.
No Heating Value Adjustment	150	155	6	N	The no heating value adjustment.
Air Conditioning Value Adjustment	156	165	10	N	The air conditioning value adjustment.
No Electrical Value Adjustment	166	175	10	N	The lack of electricity value adjustment.
Plumbing Value Adjustment	176	185	10	N	The plumbing value adjustment.
Garage Value Adjustment	186	195	10	N	The garage value adjustment.
Exterior Features Value Adjustment	196	205	10	N	The exterior features value adjustment.
Total Bedrooms	206	207	2	N	The total number of bedrooms.
Number of Family Rooms	208	208	1	N	The total number of family rooms.
Number of Dining Rooms	209	209	1	N	The total number of dining rooms.
Number of Full Baths	210	211	2	N	The total number of full baths.
Number of Half Baths	212	213	2	N	The total number of half baths.

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Total Plumbing Fixtures	214	215	2	N	The total number of plumbing fixtures. If no plumbing, indicate 00.
Number of Masonry Fireplace Stacks	216	217	2	N	The total number of masonry fireplace stacks.
Number of Masonry Fireplace Openings	218	219	2	N	The total number of masonry fireplace openings.
Number of Steel Fireplace Stacks	220	221	2	N	The total number of steel fireplace stacks.
Number of Steel Fireplace Openings	222	223	2	N	The total number of steel fireplace openings.
Integral Garage (Y/N)	224	224	1	A	Does the dwelling have an integral garage?
Attached Garage (Y/N)	225	225	1	A	Does the dwelling have an attached garage?
Attached Carport (Y/N)	226	226	1	A	Does the dwelling have a carport?
Basement Garage (Y/N)	227	227	1	A	Does the dwelling have a basement garage?
Garage Capacity	228	229	2	N	The number of cars that can fit into the garage.
Garage Square Feet	230	234	5	N	The area of the garage provided in square feet.

- (f) COMMERCIAL/INDUSTRIAL BUILDING FILE (0 or 1 record per improvement) - Filename = BUILDING:
- (1) The BUILDING file contains a record for each commercial/industrial building real property improvement.
 - (2) The BUILDING file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated PARCEL, LAND, IMPROVE, DWELLING, BLDDCTL, and APPEAL files.
 - (3) Primary Key for the BUILDING file: The combination of the following fields must be unique within the BUILDING file:
 - (A) Parcel Number. Each Parcel Number value in the BUILDING table must match a valid Parcel Number in the PARCEL file.
 - (B) Improvement Instance Number. Each Improvement Instance Number value must match a valid corresponding Improvement Instance Number in the IMPROVE file.
 - (C) Building Instance Number. The Building Instance Number must be unique to a Parcel Number and Improvement Instance Number in the BUILDING file. No duplicate Building Instance Numbers are allowed for a given Improvement Instance Number.
 - (4) Foreign Key to the IMPROVE file:
 - (A) Parcel Number. Each Parcel Number value in the BUILDING table must match a valid Parcel Number in the PARCEL file.
 - (B) Improvement Instance Number. Each Improvement Instance Number value must match a valid corresponding Improvement Instance Number in the IMPROVE file.
 - (5) Foreign Key to the PARCEL file:
 - (A) Parcel Number. Each Parcel Number value in the BUILDING table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in 50 IAC 26-8-1 and match the associated records in the PARCEL Data File. May be many to one relationship with the PARCEL file.
Improvement Instance Number	26	28	3	N	Numeric value used to distinguish among multiple improvement records for the same real property.
Building Instance Number	29	31	3	N	Numeric value used to distinguish among multiple building records for the same real property. Note: the combination of Parcel Number, Improvement Instance Number, and the Building Instance Number identifies a unique record within the county's BUILDING file.
Building Number	32	47	16	A	Same value and format as entered in the respective

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					improvement record.
Pricing Key Code	48	52	5	A	Predominant use code. Refer to code list 31 (e.g., GCM47).
Number of Floors	53	54	2	N	The number of floors in the building.
Total Square Foot Area	55	63	9	N	The total square area of the building provided in square feet.
Total Base Value	64	75	12	N	The total base value of the building.
Plumbing Fixtures Value	76	87	12	N	The plumbing fixtures value for the building.
Special Features Value	88	99	12	N	The special features value for the building.
Exterior Features Value	100	111	12	N	The exterior features value for the building.

(g) BUILDING DETAIL FILE (1 or many records per building) - Filename = BLDDDET:

- (1) The BLDDDET file contains a record for each commercial/industrial building detail real property improvement.
- (2) The BLDDDET file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated PARCEL, LAND, IMPROVE, DWELLING, BUILDING, and APPEAL files.
- (3) Primary Key for the BLDDDET file: The combination of the following fields must be unique within the BLDDDET file:
 - (A) Parcel Number. Each Parcel Number value in the BLDDDET table must match a valid Parcel Number in the PARCEL file.
 - (B) Improvement Instance Number. Each Improvement Instance Number value in the BLDDDET table must match a valid corresponding Improvement Instance Number in the IMPROVE file.
 - (C) Building Instance Number. Each Building Instance Number value in the BLDDDET table must match a valid corresponding Building Instance Number in the BUILDING file.
 - (D) Building Detail Instance Number. The Building Detail Instance Number must be unique to a Parcel Number and Improvement Instance Number and Building Instance Number in the BLDDDET file. No duplicate Building Detail Instance Numbers are allowed for a given Building Instance Number.
- (4) Foreign Key to the BUILDING file:
 - (A) Parcel Number. Each Parcel Number value in the BUILDING table must match a valid Parcel Number in the PARCEL file.
 - (B) Improvement Instance Number. Each Improvement Instance Number value in the BLDDDET table must match a valid corresponding Improvement Instance Number in the IMPROVE file.
 - (C) Building Instance Number. Each Building Instance Number value in the BLDDDET table must match a valid corresponding Building Instance Number in the BUILDING file.
- (5) Foreign Key to the IMPROVE file:
 - (A) Parcel Number. Each Parcel Number value in the BLDDDET table must match a valid Parcel Number in the PARCEL file.
 - (B) Improvement Instance Number. Each Improvement Instance Number value in the BLDDDET table must match a valid corresponding Improvement Instance Number in the IMPROVE file.
- (6) Foreign Key to the PARCEL file:
 - (A) Parcel Number. Each Parcel Number value in the BLDDDET table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in 50 IAC 26-8-1 and match the associated records in the PARCEL Data File. May be many to one relationship with the PARCEL file.
Improvement Instance Number	26	28	3	N	Numeric value used to distinguish among multiple improvement records for the same real property.
Building Instance Number	29	31	3	N	Numeric value used to distinguish among multiple

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					building records for the same real property.
Building Detail Instance Number	32	34	3	N	Numeric value used to distinguish among multiple building detail records for the same real property. Note: the combination of Parcel Number, Improvement Instance Number, Building Instance Number, and the Building Detail Instance Number identifies a unique record within the county's BLDDETL file.
Building Number	35	50	16	A	Same value and format as entered in the respective improvement record.
Floor Number	51	53	3	N	Floor number for the record.
Section Letter or Number	54	56	3	A	Section number or letter for designated area for the record.
Pricing Key Code	57	61	5	A	Predominant use code. Refer to code list 31 (e.g., GCM47).
Commercial/Industrial Improvement Use Type Code	62	69	8	A	The commercial/industrial improvement use type code. Refer to code list 32.
Square Foot Area	70	75	6	N	Area of the building detail record provided in square feet.
Square Foot Rate	76	84	9	N	The square foot rate. Format 7.2 (e.g., 000002514; Implied 0000025.14).
Framing Type Code	85	85	1	N	The framing type code. Refer to code list 30.
Wall Type Code	86	86	1	N	The wall type code. Refer to code list 29.
Wall Height	87	88	2	N	Height of the wall.
Heating/AC Value Adjustment	89	92	4	N	Format 2.2 e.g., 1050; Implied: 10.50 Value adjustment per square feet.
Sprinkler Value Adjustment	93	96	4	N	Format 2.2 e.g., 1050; Implied: 10.50 Value adjustment per square feet.
Average Depth for Strip Retail	97	102	6	N	The average depth for a strip retail space provided in linear feet.
Individually Owned (Y/N)	103	103	1	A	Identification if the apartment or condo is individually owned.
Unit Size of Individually Owned Unit	104	109	6	N	If individually owned, the unit size in square feet.
Hotel/Motel Configuration Code	110	111	2	A	The hotel/motel configuration code. Refer to code list 33.
Number of Units	112	114	3	N	The number of units for apartments, condos, motels, or hotels.
Average Unit Size	115	120	6	N	The average area in square feet for apartments, condos, motels, or hotels.

(h) APPEALS TRACKING FILE (0, 1, or many records per parcel) - Filename = APPEAL:

(1) The APPEAL file contains one (1) record for each real property appeal. Each record must have a corresponding record in the PARCEL file, and the data contained in each APPEAL record contains data specific to the corresponding PARCEL record.

(2) The APPEAL file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated PARCEL, LAND, IMPROVE, DWELLING, BUILDING, and BLDDETL files.

(3) Primary Key for the APPEAL file: The combination of the following fields must be unique within the APPEAL file:

(A) Parcel Number. Each Parcel Number value in the APPEAL table must match a valid Parcel Number in the PARCEL

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

file.

(B) Appeal Instance Number. The Appeal Instance Number must be unique to a Parcel Number and Parcel Instance in the APPEAL file. No duplicate Appeal Instance Numbers are allowed for a given Parcel Number.

(4) Foreign Key to the PARCEL file:

(A) Parcel Number. Each Parcel Number value in the APPEAL table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in 50 IAC 26-8-1 and match the associated records in the PARCEL Data File(s). May be many to one relationship with the PARCEL file.
Appeal Instance Number	26	28	3	N	Numeric value used to distinguish among multiple appeal records for the same parcel. Note: the combination of Parcel Number and the Appeal Instance Number identifies a unique record within the county's APPEAL file.
Reason for Change (Appeal Form Number)	29	31	3	A	Identify the form number used to submit an appeal.
Grounds for Appeal Code	32	32	1	N	Identify grounds for the appeal. Refer to code list 45.
Original Value	33	44	12	N	The original value of the property.
Revised Value	45	56	12	N	The revised value of the property.
Date of Revision	57	66	10	D	Date the revised value was applicable. Format mm/dd/yyyy.
Petitioner's Name	67	146	80	A	Complete name of appeal petitioner.
Petitioner's Address or P.O. Box	147	206	60	A	Full street address or P.O. box of petitioner.
Petitioner's Address City	207	236	30	A	City of petitioner.
Petitioner's Address State or Province or Territory	237	266	30	A	State/province/territory of petitioner.
Petitioner's ZIP Code	267	276	10	A	U.S. ZIP code or country code of petitioner address. Primary format xxxxx-xxxx for U.S.
Petitioner's Country	277	279	3	A	Country of petitioner. See code list 62.
Date Appeal was Filed	280	289	10	D	Date the appeal was filed. Format mm/dd/yyyy.
Date the Board of Review Mailed the Determination to the Taxpayer	290	299	10	D	Date the PTABOA board mailed the final determination to the taxpayer. Format mm/dd/yyyy.
Adjustment to Assessment File (Y/N)	300	300	1	A	Identify if an adjustment was made to the associated PARCEL file(s) submitted to the department at the same time.
Appeal Done Before Bill (Y/N)	301	301	1	A	Identify if the appeal was processed before the bill was sent to the taxpayer.

(i) SALES DISCLOSURE SUBMISSION FILE (1 record per sales disclosure) - Filename = SALEDISC:

(1) The SALEDISC file contains one (1) record for each real property sales disclosure submitted to the county for processing. All sales records must be verified and validated for ratio study consideration prior to submission to the department. Each record combination of the SALEDISC, SDISCADDCCI, SDISCADDAR, SALECONTAC, and SALEPARCEL files must have a corresponding record in the PARCEL file.

(2) If a county utilizes a vendor to handle its sales disclosure data, it must submit the SALEDISC, SDISCADDCCI, SDISCADDAR, SALECONTAC, and SALEPARCEL files together on a monthly basis to the department. The department will then integrate these data files into a central database and make the data available to the legislative services agency.

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

- (3) In monthly data submissions, only those records that are new or have changed since the previous transmission are to be included.
- (4) Primary Key for the SALEDISC file: The combination of the following fields must be unique within the SALEDISC file:
 - (A) SDF_ID. The SDF_ID field must be unique within this file.
- (5) Foreign Key for the SDISCADDCI file:
 - (A) SDF_ID. The SDF_ID must match to a corresponding SDF_ID field in the SALEDISC file submitted as part of the same sales disclosure dataset.
- (6) Foreign Key for the SDISCADDAR file:
 - (A) SDF_ID. The SDF_ID must match to a corresponding SDF_ID field in the SALEDISC file submitted as part of the same sales disclosure dataset.
- (7) Foreign Key to the SALEPARCEL file:
 - (A) SDF_ID. Each SDF_ID value in the SALEDISC table must match a minimum of one (1) record in the SALEPARCEL file for the calendar year.
- (8) Foreign Key to the SALECONTAC file:
 - (A) SDF_ID. Each SDF_ID value in the SALEDISC table must match a minimum of three (3) records (one (1) Seller, one (1) Buyer, and one (1) Preparer) in the SALECONTAC file for the calendar year.
- (9) Information entered for D3_Planned_Use is considered confidential as authorized under IC 5-14-3-4(a).
- (10) Information entered for F3_Planned_Use is considered confidential as authorized under IC 5-14-3-4(a).
- (11) Information entered for the following fields is confidential under IC 6-1.1-35-9:
 - (A) G2_Existing_Business.
 - (B) G3_Liquor_License.
 - (C) G4_Portfolio_Sale.
 - (D) G5_Leased.
 - (E) G6_Abatement.
 - (F) G7_Appraisal.
 - (G) G7_Appraisal_Value.
 - (H) G8_TIF_District.
 - (I) G9_Financing_Cash.
 - (J) G9_Financing_Seller_Finan.
 - (K) G9_Financing_Construction.
 - (L) G9_Financing_Mortgage.
 - (M) G9_Financing_Leaseback.
 - (N) G9_Financing_Small_Busi.
 - (O) G10_Marketed_Word.
 - (P) G10_Marketed_Broker.
 - (Q) G10_Marketed_Sign.
 - (R) G10_Marketed_Buyer.
 - (S) G11_Special_Relationship.
 - (T) G11_Special_Foreclosure.
 - (U) G11_Special_Auction.
 - (V) G11_Special_Trade.
 - (W) G11_Special_Partial.
 - (X) G12_PersProp.
 - (Y) G13_IntangiblePersProp.

Column	Start	End	Length	Type	Comments/Format
SDF_ID	1	16	16	A	Unique number for all SDF files logged into the system. Format = "C" + County Number + Sales Year + Unique SDF record ID (e.g., "C02-2008-0000001"). Foreign key to SALECONTAC and SALEPARCEL files.
County ID	17	18	2	A	State county ID number. Left pad with zero as necessary.

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

County_Name	19	43	25	A	State designated county name.
B1_Valuable_Consider	44	44	1	A	A transfer of real property interest for valuable consideration (Y/N).
B2_Buyer_Adjacent	45	45	1	A	Buyer is an adjacent property owner (Y/N).
B3_Vacant_Land	46	46	1	A	Vacant land (No structures on land) (Y/N).
B4_Trade	47	47	1	A	Exchange for other real property ("Trade") (Y/N).
B4_Trade_Parcel	48	65	18	N	The state 18-digit parcel number of traded property. Only populate if B4_Trade = Y.
B5_Land_Contract	66	66	1	A	Land contract (Y/N).
B5_Land_Contract_Term	67	75	9	A	Contract term Format yyyy – yyyy. Only populate if B5_Land_Contract = Y.
B5_Land_Contract_Date	76	85	10	D	Contract date. Format mm/dd/yyyy. Only populate if B5_Land_Contract = Y.
B6_Partial_Interest	86	86	1	A	Partial interest (Y/N).
B6_Partial_Description	87	136	50	A	Describe partial interest. Only populate if B6_Partial_Interest = Y.
B7_Easement	137	137	1	A	Easements or right-of-way grants (Y/N). (Please note that: (i) public utility/governmental easements; or (ii) rights-of-way that do not transfer fee simple; do not require a sales disclosure form. See the instructions for more information.)
B8_Court_Order	138	138	1	A	Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgment, condemnation, eminent domain, or probate (Y/N).
B9_Partition	139	139	1	A	Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety (Y/N).
B10_Charity	140	140	1	A	Transfer to a charity, not-for-profit organization, or governmental entity or agency (Y/N).
C1_Sheriff_Sale	141	141	1	A	Sheriff Sale or Tax Sale (Y/N).
C2_Short_Sale	142	142	1	A	Short Sale (Y/N).
C3_Quitclaim	143	143	1	A	Quitclaim Deed (Y/N).
C4_Auction	144	144	1	A	Auction (Y/N).
C5_Other	145	354	210	A	Describe any other condition that applies to the transaction.
C6_Multiple_Forms	355	355	1	A	Transaction includes multiple Sales Disclosure Forms (Y/N).
C6_Form_Total	356	363	8	N	Total number of Sales Disclosure Forms for transaction. Format (SDF Form xx of xx). For example, SDF Form 1 of 5 would be populated as 00010005. Only populate if C6_Multiple_Forms = Y.
C7_Conveyance_Date	364	373	10	D	Conveyance date. Date conveyance document signed. Format mm/dd/yyyy.
C8_Market_Days	374	378	5	N	Number of days the property was on the market.
C9_Num_Parcel	379	382	4	N	Total number of parcels on this disclosure. (If there is more than one (1) parcel, See Page 5).

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

C10_Residential_Property	383	383	1	A	Type of property included in transaction is Residential (Y/N). (Complete Page 2, Sec. D-E)
C10_Agricultural_Property	384	384	1	A	Type of property included in transaction is Agricultural (Y/N). (Complete Page 2, Sec. D-E)
C10_Commercial_Property	385	385	1	A	Type of property included in transaction is Commercial (Y/N). (Complete Page 2, Sec. F-G)
C10_Industrial_Property	386	386	1	A	Type of property included in transaction is Industrial (Y/N). (Complete Page 2, Sec. F-G)
D_Confidential_Use	387	387	1	A	Information contained in question 3 is confidential and nondisclosable under IC 5-14-3-4 (Y/N).
D1_Physical_Change	388	388	1	A	Physical changes to the property between January 1 and date of sale (Y/N).
D1_Physical_Change_Desc	389	436	48	A	Describe physical changes to the property between January 1 and date of sale. Only populate if D1_Physical_Change = Y.
D2_Res_Rental	437	437	1	A	Property is a residential rental property (Y/N).
D3_Planned_Use	438	597	160	A	Describe the planned use of the property.
E1_Sales_Price	598	611	14	N	Sales price. Format 12.2.
E2_PersProp	612	625	14	N	Personal property included in the transfer. Format 12.2.
E3_Seller_Points	626	639	14	N	Seller paid points/closing costs. Format 12.2.
E4_Relationship_Discount	640	653	14	N	Amount of discount (if any) based on existence of family or business relationship between the buyer and the seller. Format 12.2.
E5_Ownership_Interest	654	701	48	A	Describe any less-than-complete ownership interest and terms of seller financing.
E6_Seller_Financed	702	702	1	A	Is the seller financing the sale? (Y/N). (If yes, answer questions 7-8).
E7_Buyer_Loan	703	703	1	A	Is the buyer/borrower personally liable for the loan? (Y/N). Only populate if E6_Seller_Financed = Y.
E8_Mortgage_Loan	704	704	1	A	Is this a mortgage loan? (Y/N). Only populate if E6_Seller_Financed = Y.
E9_Appraisal_Value	705	705	1	A	Was an appraisal done? (Y/N).
F_Confidential_Use	706	706	1	A	Information contained in question 3 is confidential and nondisclosable under IC 5-14-3-4 (Y/N).
F1_Physical_Change	707	707	1	A	Physical changes to the property between January 1 and date of sale (Y/N).
F1_Physical_Change_Desc	708	755	48	A	Describe physical changes to the property between January 1 and date of sale. Only populate if F1_Physical_Change = Y.
F2_Res_Rental	756	756	1	A	Property is a residential rental property (Y/N).
F3_Planned_Use	757	916	160	A	Describe the planned use of the property.
G_Confidential_Finance	917	917	1	A	Information contained in questions 2-13 is confidential and nondisclosable under IC 5-14-3-4 and IC 6-1.1-35-9 (Y/N).
G1_Sales_Price	918	931	14	N	Sales price. Format 12.2.
G2_Existing_Business	932	932	1	A	Sale price included an existing business? (Y/N).
G3_Liquor_License	933	933	1	A	Sale price included a liquor license? (Y/N).

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

G4_Portfolio_Sale	934	934	1	A	Transaction was part of a portfolio sale? (Y/N).
G5_Leased	935	935	1	A	Any part of the property was leased at the time of sale? (Y/N).
G6_Abatement	936	936	1	A	Sale included property receiving an abatement? (Y/N).
G7_Appraisal	937	937	1	A	Appraisal was completed for the sale? (Y/N).
G7_Appraisal_Value	938	951	14	N	Appraisal value. Format 12.2. Only populate if G7_Appraisal = Y.
G8_TIF_District	952	952	1	A	Sale included property in a TIF District? (Y/N).
G9_Financing_Cash	953	953	1	A	How was the sale financed? All cash? (Y/N).
G9_Financing_Seller_Finan	954	954	1	A	How was the sale financed? Seller financing? (Y/N).
G9_Financing_Construction	955	955	1	A	How was the sale financed? Construction loan? (Y/N).
G9_Financing_Mortgage	956	956	1	A	How was the sale financed? Mortgage loan? (Y/N).
G9_Financing_Leaseback	957	957	1	A	How was the sale financed? Sale leaseback? (Y/N).
G9_Financing_Small_Busi	958	958	1	A	How was the sale financed? Small business loan? (Y/N).
G10_Marketed_Word	959	959	1	A	How was the property marketed? Word of mouth? (Y/N).
G10_Marketed_Broker	960	960	1	A	How was the property marketed? Listed with broker? (Y/N).
G10_Marketed_Sign	961	961	1	A	How was the property marketed? For sale sign? (Y/N).
G10_Marketed_Buyer	962	962	1	A	How was the property marketed? Buyer approached? (Y/N).
G11_Special_Relationship	963	963	1	A	Sale was between same business entity? (Y/N).
G11_Special_Foreclosure	964	964	1	A	Sale was in lieu of foreclosure? (Y/N).
G11_Special_Auction	965	965	1	A	Sold at auction? (Y/N).
G11_Special_Trade	966	966	1	A	Sale included a trade of equipment or services? (Y/N).
G11_Special_Partial	967	967	1	A	Sale of partial interest? (Y/N).
G12_PersProp	968	981	14	N	Value of personal property included. Format 12.2.
G13_IntangiblePersProp	982	995	14	N	Value of intangible personal property included. Format 12.2.
J1_Primary_Residence	996	996	1	A	Will this property be the buyer's primary residence? (Y/N).
J2_Vacated_Homestead	997	997	1	A	Does the buyer have a homestead to be vacated for this residence? If yes, provide complete address of residence vacating, including county (Y/N).
J2_CountyNumber	998	999	2	A	State designated county ID for county of vacated residence. Left pad with zero as necessary.
J2_Street1	1000	1059	60	A	Vacated street address 1.
J2_City	1060	1089	30	A	Vacated address city.
J2_State	1090	1091	2	A	Vacated address state.
J2_ZIPCode	1092	1101	10	A	Vacated address ZIP code.
J2_County	1102	1126	25	A	Vacated address county name.
J3_Homestead	1127	1127	1	A	Application for homestead deduction (Y/N).
J4_Solar	1128	1128	1	A	Application for solar energy heating or cooling system deduction (Y/N).
J5_Wind	1129	1129	1	A	Application for wind power device deduction (Y/N).
J6_Hydroelectric	1130	1130	1	A	Application for hydroelectric device deduction (Y/N).
J7_Geothermal	1131	1131	1	A	Application for geothermal heating or cooling device

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					deduction (Y/N).
P2_10_Physical_Changes	1132	1381	250	A	Identify physical changes to property between the assessment date and the date of sale.
P2_11_Form_Complete	1382	1382	1	A	Is form completed? (Y/N).
P2_12_Fee_Required	1383	1383	1	A	State sales disclosure fee required (Y/N).
P2_13_Date_Sale	1384	1393	10	D	Date of sale. Format mm/dd/yyyy.
P2_14_Date_Received	1394	1403	10	D	Date form received. Format mm/dd/yyyy.
P2_15_Special_Circum	1404	1903	500	A	If applicable, identify any additional special circumstances relating to validation of sale.
P2_16_Valid_Trending	1904	1904	1	A	Sale valid for trending (Y/N).
P2_17_Validation_Complete	1905	1905	1	A	Validation of sale complete (Y/N).
P2_18_Validated_By	1906	1930	25	A	Validated by.
P2_Assessor_Stamp	1931	1931	1	A	Verification of county assessor stamp is placed on form (Y/N).
P3_1_Disclosure_Fee	1932	1945	14	N	State sales disclosure fee amount collected. Format 12.2. Only populate if P2_12_Fee_Required = Y.
P3_2_Local_Fee	1946	1959	14	N	Other Local Fee. Format 12.2.
P3_3_Total_Fee	1960	1973	14	N	Total Fee Collected. Format 12.2.
P3_4_Receipt_Num	1974	1998	25	A/N	Auditor receipt book number.
P3_5_Transfer_Date	1999	2008	10	D	Date of transfer. Format mm/dd/yyyy.
P3_6_Form_Complete	2009	2009	1	A	Is form completed? (Y/N).
P3_7_Fee_Collected	2010	2010	1	A	Is state sales disclosure fee collected? (Y/N).
P3_8_Attach_Complete	2011	2011	1	A	Attachments complete (Y/N).
P3_Auditor_Stamp	2012	2012	1	A	Verification of county auditor stamp is placed on form (Y/N).
Unique Sales ID	2013	2028	16	A	Unique number for all sales logged into the system. Format = "C" + County Number + Sales Year + Unique Sales ID (e.g., "C02-2008-0000001"). The Unique Sales ID will be system generated at the time of data entering a sales disclosure form in the system. If a sales transaction has multiple sales disclosure forms associated with it, the transaction will involve multiple SDF_IDs but will only involve one Unique Sales ID.
Religious Use Property Tax Exemption	2029	2029	1	A	Is the property being transferred going to continue to be used by a church or religious society for the same property tax exempt purposes provided by IC 6-1.1-10-21(e)? (Y/N).

- (j) SALES DISCLOSURE CONTACT FILE (at least three (3) records per sales disclosure) - Filename = SALECONTAC:
- (1) The SALECONTAC file contains a minimum of three (3) records (one (1) Seller, one (1) Buyer, and one (1) Preparer) for each real property sales disclosure submitted to the county for processing as reported in the SALEDISC file.
 - (2) If a county utilizes a vendor to handle its sales disclosure data, it must submit the SALEDISC, SDISCADDICI, SDISCADDAR, SALECONTAC, and SALEPARCEL files together on a monthly basis to the department. The department will then integrate these data files into a central database and make the data available to the legislative services agency.
 - (3) In monthly data submissions, only those records that are new or have changed since the previous transmission are to be included.
 - (4) Primary Key for the SALECONTAC file: The combination of the following fields must be unique within the SALECONTAC file:

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

- (A) SDF_ID. Unique number for all SDF files logged into system.
- (B) Contact_Instance_No. Iterative instance of contact information entered for SDF file logged into system.
- (5) Foreign Key to the SALEDISC file:
 - (A) SDF_ID. Unique number for all SDF files logged into system.

Column	Start	End	Length	Type	Comments/Format
SDF_ID	1	16	16	A	Unique number for all SDF files logged into the system. Format = "C" + County Number + Sales Year + Unique SDF record ID (e.g., "C02-2008-0000001"). Foreign Key to SALEDISC file.
Contact_Instance_No	17	19	3	N	Iterative instance of contact.
Contact_Type	20	20	1	A	Type of contact. Refer to code list 71.
Name	21	100	80	A	Full name for the individual.
Suffix	101	110	10	A	Suffix.
Title	111	150	40	A	Contact title.
Company	151	210	60	A	Company.
Street1	211	270	60	A	Street address 1.
Street2	271	330	60	A	Street address 2.
City	331	360	30	A	Address city.
State	361	362	2	A	Address state.
ZIPCode	363	372	10	A	Address ZIP code.
Country	373	432	60	A	Address country.
Phone	433	452	20	A	Phone number.
Extension	453	462	10	A	Phone extension.
EmailAddress	463	534	72	A	Email address.
Sign_Verified	535	535	1	A	Signature verified as present on form by the assessor (Y/N).

- (k) SALES DISCLOSURE PARCEL FILE (at least one (1) record per sales disclosure) - Filename = SALEPARCEL:
 - (1) The SALEPARCEL file contains a minimum of one (1) record for each real property sales disclosure submitted to the county for processing as reported in the SALEDISC file. Each record must have a corresponding record in the PARCEL file, and the data contained in each SALEPARCEL record contains data specific to the corresponding PARCEL record.
 - (2) If a county utilizes a vendor to handle its sales disclosure data, it must submit the SALEDISC, SDISCADDCL, SDISCADDAR, SALECONTACT, and SALEPARCEL files together on a monthly basis to the department. The department will then integrate these data files into a central database and make the data available to the legislative services agency.
 - (3) In monthly data submissions, only those records that are new or have changed since the previous transmission are to be included.
 - (4) Primary Key for the SALEPARCEL file: The combination of the following fields must be unique within the SALEPARCEL file:
 - (A) SDF_ID. Unique number for all SDF files logged into system.
 - (B) Parcel_Instance_No. Iterative instance of contact information entered for SDF file logged into system.
 - (5) Foreign Key to the SALEDISC file:
 - (A) SDF_ID. Unique number for all SDF files logged into system.
 - (6) Foreign Key to the PARCEL file:
 - (A) A1_Parcel_Number. Each A1_Parcel_Number must match a valid Parcel Number in the PARCEL file for the assessment year.

Column	Start	End	Length	Type	Comments/Format
SDF_ID	1	16	16	A	Unique number for all SDF files logged into the system. Format = "C" + County Number + Sales Year + Unique SDF record ID (e.g., "C02-2008-0000001"). Foreign

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					Key to SALEDISC file.
Parcel_Instance_No	17	19	3	N	Iterative instance of parcel.
A1_Parcel_Number	20	37	18	A	State designated 18 digit parcel ID (no dots and dashes).
A1_Subdiv_Name	38	87	50	A	Subdivision name.
A1_Subdiv_Lot_Num	88	92	5	A	Subdivision lot number.
A2_Split	93	93	1	A	Parcel is a split (Y/N).
A3_Land	94	94	1	A	Parcel is land only (Y/N).
A4_Improvement	95	95	1	A	Parcel has at least one improvement (Y/N).
A5_Street1	96	155	60	A	Property street address 1.
A5_City	156	185	30	A	Property address city.
A5_State	186	187	2	A	Property address state.
A5_ZIPCode	188	197	10	A	Property address ZIP code.
A6_Street1	198	257	60	A	Mailing street address 1.
A6_City	258	287	30	A	Mailing address city.
A6_State	288	289	2	A	Mailing address state.
A6_ZIPCode	290	299	10	A	Mailing address ZIP code.
A7_Legal_Description	300	799	500	A	Legal description of parcel.
P2_1_Parcel_Num_Verified	800	817	18	A	Verified state designated 18 digit parcel ID (no dots and dashes) by assessor.
P2_2_AV_Land	818	829	12	N	Assessed value of the land for this parcel. Format 12.0.
P2_3_AV_Improvement	830	841	12	N	Assessed value of the improvements for this parcel. Format 12.0.
P2_4_AV_PersProp	842	853	12	N	Assessed value of depreciable personal property for this parcel. Format 12.0.
P2_5_Total_AV	854	865	12	N	Total assessed value of P2_2_AV_Land + P2_3_AV_Improvements + P2_4_AV_PersProp for this parcel. Format 12.0.
P2_6_Prop_Class_Code	866	868	3	A	Property class code for this parcel as defined in code list l.
P2_7_Neighborhood_Code	869	878	10	A	Neighborhood code for this parcel.
P2_8_Tax_District	879	881	3	A	State assigned tax district for this parcel. Left pad with zeros as necessary.
P2_9_Acreage	882	893	12	N	Acreage for this parcel. Format 8.4.
J3_Homestead_Verified	894	894	1	A	Auditor verified homestead deduction (Y/N).
J4_Solar_Verified	895	895	1	A	Auditor verified solar energy heating or cooling system deduction (Y/N).
J5_Wind_Verified	896	896	1	A	Auditor verified wind power device deduction (Y/N).
J6_Hydroelectric_Verified	897	897	1	A	Auditor verified hydroelectric power device deduction (Y/N).
J7_Geothermal_Verified	898	898	1	A	Auditor verified geothermal heating or cooling device deduction (Y/N).

(1) COMMERCIAL/INDUSTRIAL SALES DISCLOSURE ADDENDUM (1 record per sales disclosure addendum) - Filename = SDISCADDCI:

- (1) The SDISCADDCI file contains one (1) record for each commercial or industrial property sales disclosure addendum completed by the county.
- (2) If a county utilizes the SDISCADDCI file, the record must connect to the original corresponding SALEDISC file.

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

- (3) In monthly data submissions, only those records that are new or have changed since the previous transmission are to be included.
- (4) Information entered for D3_Planned_Use is considered confidential as authorized under IC 5-14-3-4(a).
- (5) Information entered for the following fields is confidential under IC 6-1.1-35-9:
 - (A) E2_Existing_Business.
 - (B) E3_Liquor_License.
 - (C) E4_Portfolio_Sale.
 - (D) E5_Leased.
 - (E) E6_Abatement.
 - (F) E7_Appraisal.
 - (G) E7_Appraisal_Value.
 - (H) E8_TIF_District.
 - (I) E9_Financing_Cash.
 - (J) E9_Financing_Seller_Finan.
 - (K) E9_Financing_Construction.
 - (L) E9_Financing_Mortgage.
 - (M) E9_Financing_Leaseback.
 - (N) E9_Financing_Small_Busi.
 - (O) E10_Marketed_Word.
 - (P) E10_Marketed_Broker.
 - (Q) E10_Marketed_Sign.
 - (R) E10_Marketed_Buyer.
 - (S) E11_Special_Relationship.
 - (T) E11_Special_Foreclosure.
 - (U) E11_Special_Auction.
 - (V) E11_Special_Trade.
 - (W) E11_Special_Partial.
 - (X) E12_PersProp.
 - (Y) E13_IntangiblePersProp.

Column	Start	End	Length	Type	Comments/Format
SDF_ID	1	16	16	A	Unique number for all SDF files logged into the system. Format = "C" + County Number + Sales Year + Unique SDF record ID (e.g., "C02-2008-0000001"). Foreign key to SALECONTAC and SALEPARCEL files. Must match to a corresponding SDF_ID in the SALEDISC file submitted as part of the same sales disclosure dataset.
County_ID	17	18	2	A	State county ID number. Left pad with zero as necessary.
County_Name	19	43	25	A	State designated county name.
B1_Valuable_Consider	44	44	1	A	A transfer of real property interest for valuable consideration (Y/N).
B2_Buyer_Adjacent	45	45	1	A	Buyer is an adjacent property owner (Y/N).
B3_Vacant_Land	46	46	1	A	Vacant land (No structures on land) (Y/N).
B4_Trade	47	47	1	A	Exchange for other real property ("Trade") (Y/N).
B4_Trade_Parcel	48	65	18	N	The state 18-digit parcel number of traded property. Only populate if B4_Trade = Y.
B5_Land_Contract	66	66	1	A	Land contract (Y/N).
B5_Land_Contract_Term	67	75	9	A	Contract term. Format yyyy – yyyy. Only populate if B5_Land_Contract = Y.
B5_Land_Contract_Date	76	85	10	D	Contract date. Format mm/dd/yyyy. Only populate if

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					B5_Land_Contract = Y.
B6_Partial_Interest	86	86	1	A	Partial interest (Y/N).
B6_Partial_Description	87	136	50	A	Describe partial interest. Only populate if B6_Partial_Interest = Y.
B7_Easement	137	137	1	A	Easements or right-of-way grants (Y/N). (Please note that: (i) public utility/governmental easements; or (ii) rights-of-way that do not transfer fee simple; do not require a sales disclosure form. See the instructions for more information.)
B8_Court_Order	138	138	1	A	Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgment, condemnation, eminent domain, or probate (Y/N).
B9_Partition	139	139	1	A	Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety (Y/N).
B10_Charity	140	140	1	A	Transfer to a charity, not-for-profit organization, or governmental entity or agency (Y/N).
C1_Sheriff_Sale	141	141	1	A	Sheriff Sale or Tax Sale (Y/N).
C2_Short_Sale	142	142	1	A	Short Sale (Y/N).
C3_Quitclaim	143	143	1	A	Quitclaim Deed (Y/N).
C4_Auction	144	144	1	A	Auction (Y/N).
C5_Other	145	354	210	A	Describe any other condition that applies to the transaction.
C6_Multiple_Forms	355	355	1	A	Transaction includes multiple Sales Disclosure Forms (Y/N).
C6_Form_Total	356	363	8	N	Total number of Sales Disclosure Forms for transaction. Format (SDF Form xx of xx). For example, SDF Form 1 of 5 would be populated as 00010005. Only populate if C6_Multiple_Forms = Y.
C7_Conveyance_Date	364	373	10	D	Conveyance date. Date conveyance document signed. Format mm/dd/yyyy.
C8_Market_Days	374	378	5	N	Days the property was on the market.
C9_Num_Parcels	379	382	4	N	Total number of parcels on this disclosure. (If there is more than one (1) parcel, See Page 5).
C10_Commercial_Property	383	383	1	A	Type of property included in transaction is Commercial (Y/N).
C10_Industrial_Property	384	384	1	A	Type of property included in transaction is Industrial (Y/N).
D_Confidential_Use	385	385	1	A	Information contained in question 3 is confidential and nondisclosable under IC 5-14-3-4 (Y/N).
D1_Physical_Change	386	386	1	A	Physical changes to the property between January 1 and date of sale (Y/N).
D1_Physical_Change_Desc	387	434	48	A	Describe physical changes to the property between January 1 and date of sale. Only populate if D1_Physical_Change = Y.
D2_Res_Rental	435	435	1	A	Property is a residential rental property (Y/N).

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

D3_Planned_Use	436	595	160	A	Describe the planned use of the property.
E_Confidential_Finance	596	596	1	A	Information contained in questions 2-13 is confidential and nondisclosable under IC 5-14-3-4 and IC 6-1.1-35-9 (Y/N).
E1_Sales_Price	597	610	14	N	Sales price. Format 12.2.
E2_Existing_Business	611	611	1	A	Sale price included an existing business? (Y/N).
E3_Liquor_License	612	612	1	A	Sale price included a liquor license? (Y/N).
E4_Portfolio_Sale	613	613	1	A	Transaction was part of a portfolio sale? (Y/N).
E5_Leased	614	614	1	A	Any part of the property was leased at the time of sale? (Y/N).
E6_Abatement	615	615	1	A	Sale included property receiving an abatement? (Y/N).
E7_Appraisal	616	616	1	A	Was an appraisal done? (Y/N).
E7_Appraisal_Value	617	630	14	N	Appraisal value. Format 12.2. Only populate if E7_Appraisal = Y.
E8_TIF_District	631	631	1	A	Sale included property in a TIF District? (Y/N).
E9_Financing_Cash	632	632	1	A	How was the sale financed? All cash? (Y/N).
E9_Financing_Seller_Finan	633	633	1	A	How was the sale financed? Seller financing? (Y/N).
E9_Financing_Construction	634	634	1	A	How was the sale financed? Construction loan? (Y/N).
E9_Financing_Mortgage	635	635	1	A	How was the sale financed? Mortgage loan? (Y/N).
E9_Financing_Leaseback	636	636	1	A	How was the sale financed? Sale leaseback? (Y/N).
E9_Financing_Small_Busi	637	637	1	A	How was the sale financed? Small business loan? (Y/N).
E10_Marketed_Word	638	638	1	A	How was the property marketed? Word of mouth? (Y/N).
E10_Marketed_Broker	639	639	1	A	How was the property marketed? Listed with broker? (Y/N).
E10_Marketed_Sign	640	640	1	A	How was the property marketed? For sale sign? (Y/N).
E10_Marketed_Buyer	641	641	1	A	How was the property marketed? Buyer approached? (Y/N).
E11_Special_Relationship	642	642	1	A	Sale was between same business entity? (Y/N)
E11_Special_Foreclosure	643	643	1	A	Sale was in lieu of foreclosure? (Y/N).
E11_Special_Auction	644	644	1	A	Sold at auction? (Y/N).
E11_Special_Trade	645	645	1	A	Sale included a trade of equipment or services? (Y/N).
E11_Special_Partial	646	646	1	A	Sale of partial interest? (Y/N).
E12_PersProp	647	660	14	N	Value of personal property included. Format 12.2.
E13_IntangiblePersProp	661	674	14	N	Value of intangible personal property included. Format 12.2.
F1_Physical_Changes	675	924	250	A	Identify physical changes to property between the assessment date and the date of sale.
F2_Special_Circum	925	1624	700	A	If applicable, identify any additional special circumstances relating to validation of sale.
F_Assessor_Stamp	1625	1625	1	A	Verification of county assessor stamp is placed on form (Y/N).
Religious Use Property Tax Exemption	1626	1626	1	A	Is the property being transferred going to continue to be used by a church or religious society for the same property tax exempt purposes provided by IC 6-1.1-10-21(e)? (Y/N).

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

(m) AGRICULTURAL/RESIDENTIAL SALES DISCLOSURE ADDENDUM (1 record per sales disclosure addendum) -
 Filename = SDISCADDAR:

- (1) The SDISCADDAR file contains one (1) record for each agricultural or residential property sales disclosure addendum completed by the county.
- (2) If a county utilizes the SDISCADDAR file, the record must connect to the original corresponding SALEDISC file.
- (3) In monthly data submissions, only those records that are new or have changed since the previous transmission are to be included.
- (4) Information entered for D3 Planned Use is considered confidential as authorized under IC 5-14-3-4(a).

Column	Start	End	Length	Type	Comments/Format
SDF_ID	1	16	16	A	Unique number for all SDF files logged into the system. Format = "C" + County Number + Sales Year + Unique SDF record ID (e.g., "C02-2008-0000001"). Foreign key to SALECONTAC and SALEPARCEL files. Must match to a corresponding SDF_ID in the SALEDISC file submitted as part of the same sales disclosure dataset.
County_ID	17	18	2	A	State county ID number. Left pad with zero as necessary.
County_Name	19	43	25	A	State designated county name.
B1_Valuable_Consider	44	44	1	A	A transfer of real property interest for valuable consideration (Y/N).
B2_Buyer_Adjacent	45	45	1	A	Buyer is an adjacent property owner (Y/N).
B3_Vacant_Land	46	46	1	A	Vacant land (No structures on land) (Y/N).
B4_Trade	47	47	1	A	Exchange for other real property ("Trade") (Y/N).
B4_Trade_Parcel	48	65	18	N	The state 18-digit parcel number of traded property. Only populate if B4_Trade = Y.
B5_Land_Contract	66	66	1	A	Land contract (Y/N).
B5_Land_Contract_Term	67	75	9	A	Contract term. Format yyyy – yyyy. Only populate if B5_Land_Contract = Y.
B5_Land_Contract_Date	76	85	10	D	Contract date. Format mm/dd/yyyy. Only populate if B5_Land_Contract = Y.
B6_Partial_Interest	86	86	1	A	Partial interest (Y/N).
B6_Partial_Description	87	136	50	A	Describe partial interest. Only populate if B6_Partial_Interest = Y.
B7_Easement	137	137	1	A	Easements or right-of-way grants (Y/N). (Please note that: (i) public utility/governmental easements; or (ii) rights-of-way that do not transfer fee simple; do not require a sales disclosure form. See the instructions for more information.)
B8_Court_Order	138	138	1	A	Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgment, condemnation, eminent domain, or probate (Y/N).
B9_Partition	139	139	1	A	Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety (Y/N).
B10_Charity	140	140	1	A	Transfer to a charity, not-for-profit organization, or governmental entity or agency (Y/N).
C1_Sheriff_Sale	141	141	1	A	Sheriff Sale or Tax Sale (Y/N).
C2_Short_Sale	142	142	1	A	Short Sale (Y/N).

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

C3_Quitclaim	143	143	1	A	Quitclaim Deed (Y/N).
C4_Auction	144	144	1	A	Auction (Y/N).
C5_Other	145	354	210	A	Describe any other condition that applies to the transaction.
C6_Multiple_Forms	355	355	1	A	Transaction includes multiple Sales Disclosure Forms (Y/N).
C6_Form_Total	356	363	8	N	Total number of Sales Disclosure Forms for transaction. Format (SDF Form xx of xx). For example, SDF Form 1 of 5 would be populated as 00010005. Only populate if C6_Multiple_Forms = Y.
C7_Conveyance_Date	364	373	10	D	Conveyance date. Date conveyance document signed. Format mm/dd/yyyy.
C8_Market_Days	374	378	5	N	Days the property was on the market.
C9_Num_Parcel	379	382	4	N	Total number of parcels on this disclosure. (If there is more than one (1) parcel, See Page 5).
C10_Agricultural_Property	383	383	1	A	Type of property included in transaction is Agricultural (Y/N).
C10_Residential_Property	384	384	1	A	Type of property included in transaction is Residential (Y/N).
D_Confidential_Use	385	385	1	A	Information contained in question 3 is confidential and nondisclosable under IC 5-14-3-4 (Y/N).
D1_Physical_Change	386	386	1	A	Physical changes to the property between January 1 and date of sale (Y/N).
D1_Physical_Change_Desc	387	434	48	A	Describe physical changes to the property between January 1 and date of sale. Only populate if D1_Physical_Change = Y.
D2_Res_Rental	435	435	1	A	Property is a residential rental property (Y/N).
D3_Planned_Use	436	595	160	A	Describe the planned use of the property.
E1_Sales_Price	596	609	14	N	Sales price. Format 12.2.
E2_PersProp	610	623	14	N	Personal property included in the transaction. Format 12.2.
E3_Seller_Points	624	637	14	N	Seller paid points/closing costs. Format 12.2.
E4_Relationship_Discount	638	651	14	N	Amount of discount based on existence of family or business relationship between the buyer and the seller. Format 12.2.
E5_Ownership_Interest	652	699	48	A	Describe any less-than-complete ownership interest and terms of seller financing.
E6_Seller_Financed	700	700	1	A	Is the seller financing the sale? (Y/N). (If yes, answer questions 7-8).
E7_Buyer_Loan	701	701	1	A	Is the buyer/borrower personally liable for the loan? (Y/N). Only populate if E6_Seller_Financed = Y.
E8_Mortgage_Loan	702	702	1	A	Is this a mortgage loan? (Y/N). Only populate if E6_Seller_Financed = Y.
E9_Appraisal_Value	703	703	1	A	Was an appraisal done? (Y/N).
F1_Physical_Changes	704	953	250	A	Identify physical changes to property between the assessment date and the date of sale.
F2_Special_Circum	954	1653	700	A	If applicable, identify any additional special

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					circumstances relating to validation of sale.
F_Assessor_Stamp	1654	1654	1	A	Verification of county assessor stamp is placed on form (Y/N).
Religious Use Property Tax Exemption	1655	1655	1	A	Is the property being transferred going to continue to be used by a church or religious society for the same property tax exempt purposes provided by IC 6-1.1-10-21(e)? (Y/N).

(n) TRAILER RECORD (the last record in each file):

(1) The TRAILER RECORD must be placed as the last record in each real property assessment file including the PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDETL, APPEAL, SALEDISC, SDISCADDCI, SDISCADDAR, SALECONTAC, and SALEPARCEL files.

(2) The format of the TRAILER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of TRAILER.
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

(Department of Local Government Finance; 50 IAC 26-20-4; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA; filed Jan 7, 2022, 9:38 a.m.: 20220202-IR-050210343FRA)

50 IAC 26-20-5 Personal property data

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-4-25; IC 6-1.1-31.5; IC 36-1-8.5

Sec. 5. (a) HEADER RECORD (appears once per file):

(1) The HEADER RECORD must be placed as the first record in each personal property assessment file including the PERSPROP, POOLDATA, and APPEALPP files.

(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Filename	1	10	10	A	Name of data file (e.g., PERSPROP or POOLDATA).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of 2017A. This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract - format required is ###-###-#### ##### (e.g., 219-555-5555 4444).
File Create Date	96	105	10	D	Date the file was created - format required is mm/dd/yyyy format (e.g., 10/01/2010).
File Create Time	106	109	4	A	Time the file was created - format required is #### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year specific to the data submission -

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission - format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Contact Name	238	287	50	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract - format required is ###-###-#### (e.g., 317-555-5555 4444).
Software Vendor Contact Email	306	353	48	A	Email of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Transmission Description	354	453	100	A	Description of transmission. Comment field, free text.

(b) PERSONAL PROPERTY FILE - (appears once per personal property return) - Filename = PERSPROP:

(1) The PERSPROP file contains a record for each personal property return. As required by IC 6-1.1-4-25, the county assessor is required to maintain an electronic data file of the information contained on the personal property returns for each township in the county.

(2) The PERSPROP file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated POOLDATA and APPEALPP files.

(3) Primary Key for the PERSPROP file:

(A) Property Number. The Property Number field must be unique within this file. In compliance with 50 IAC 26-8-2, no duplicate Property Numbers are allowed.

(4) Foreign Key to the TAXDATA file:

(A) Property Number. Each Property Number value must match a valid Property Number in the TAXDATA file.

Column	Start	End	Length	Type	Comments/Format
Property Number	1	25	25	A	Personal properties must be unique within the county, must adhere to format as defined in 50 IAC 26-8-2, and match the associated TAXDATA Data File(s). Social Security numbers or federal ID numbers may not be used as a Property Number.
Federal Tax Number	26	37	12	A	Counties should enter the federal ID number. No Social Security number should be used.
State-Assigned Township Number	38	41	4	N	The state-assigned township number as designated on the county budget order. See code list 61.
State-Assigned District Number	42	44	3	N	The state-assigned tax district number as designated on the county budget order. See code list 60.
Taxpayer Type Code	45	45	1	A	Determination of taxpayer type - either business or individual. Refer to code list 38.
Property Street Address	46	105	60	A	Complete street address of property. If no address has been assigned to a vacant lot, identify the full possible address range of the vacant lot.
Property Address City	106	135	30	A	City of property.
Property Address ZIP Code	136	145	10	A	ZIP code of property. Format xxxxx-xxxx.

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Taxpayer Name	146	225	80	A	Full name for taxpayer of record.
Taxpayer Company	226	305	80	A	Full name for taxpayer company or business.
Taxpayer Street Address	306	365	60	A	Street address for taxpayer of record used for tax billing purposes.
Taxpayer City	366	395	30	A	City for taxpayer of record address used for tax billing purposes.
Taxpayer State or Province or Territory	396	425	30	A	State/province/territory for taxpayer of record address used for tax billing purposes.
Taxpayer ZIP Code	426	437	12	A	U.S. ZIP code or country code of address, for taxpayer of record. Address used for tax billing purposes. Primary format xxxxx-xxxx for U.S.
Taxpayer Country	438	440	3	A	Country for taxpayer of record address used for tax billing purposes. See code list 62.
Form Type	441	444	4	A	Form number: 102, 103L (long form), 103S (short form).
Return Type Code	445	445	1	A	Indication of whether this return is the original return, forced return, or an amended return. See code list 63.
AV - Farm Implements and Equipment	446	457	12	N	Assessed value of farm implements and equipment.
AV - Business Depreciable Personal Property	458	469	12	N	Assessed value of business depreciable personal property.
Principal Business Activity Code	470	475	6	A	North American Industry Classification System (NAICS) codes. The six digit NAICS code must be from the code list identified on the form or from the latest code list available for the year identified on the form.
Taxpayer Economic Revitalization Amount	476	487	12	N	Amount of economic revitalization deduction as provided on form 103 ERA, as reported by the taxpayer on form 103 Long Form.
Anonymity from public records request? (Y/N)	488	488	1	A	Is there an individual associated with the record who is requesting anonymity from public records pursuant to IC 36-1-8.5?
Formatted Property Number	489	513	25	A	Same as Property Number but includes dashes and dots (when applicable).
Alternate PIN	514	538	25	A	Local Personal Property Number or Tax ID, including dashes and dots (when applicable).
Government Owned Property? (Y/N)	539	539	1	A	Is personal property government owned property?
Date of Filing	540	549	10	D	Date the personal property return was filed in the county assessor's office. Format mm/dd/yyyy.
Taxpayer Email Address	550	621	72	A	Email Address.
Email Tax Statement? (Y/N)	622	622	1	A	Has the taxpayer indicated they would like to receive tax bills by email (Y/N)? If this field is "Y", the field "Taxpayer Email Address" must not be null.
Reason for Change Code	623	624	2	A	See code list 5.
Status Code	625	625	1	A	"C" = Changed. "N" = New. "R" = Retired.
CTP Deduction Amount	626	637	12	N	Amount of certified technology park deduction as provided on form 103-CTP.
Mailing Owner Name 1	638	717	80	A	Full name of Mailing Owner Name 1
Mailing Owner Name 2	718	797	80	A	Full name of Mailing Owner Name 2

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Mailing Address Line 1	798	857	60	A	Mailing Address Line 1
Mailing Address Line 2	858	917	60	A	Mailing Address Line 2
Mailing Address City	918	947	30	A	Mailing Address City
Mailing Address State	948	977	30	A	Mailing Address State
Mailing Address ZIP Code	978	989	12	A	Primary format xxxxx-xxxx for U.S.
Mailing Address Country	990	992	3	A	See code list 62.
Late Fixed? (Y/N)	993	993	1	A	Is filing up to 30 days late?
Late Calc? (Y/N)	994	994	1	A	Is filing beyond 30 days late?
Late Amount Subject to Penalty	995	1006	12	N	If Late Calc = Y, the amount equals the AV of the personal property filing. If Late Calc = N, the amount equals the difference between Assessor AV and Taxpayer AV.
Bank owned? (Y/N)	1007	1007	1	A	
BPPE Qualified? (Y/N)	1008	1008	1	A	
BPPE Late Filing Fee? (Y/N)	1009	1009	1	A	
BPPE Ordinance Filing Fee? (Y/N)	1010	1010	1	A	
Personal Property Taxpayer Unique ID Number	1011	1035	25	A	Unique identifier assigned to personal property filer in the personal property assessment system as a means to uniquely identify in the event the filer has multiple filings within the county. Identifier must be unique within the county, Social Security numbers or federal ID numbers may not be used as unique identifier.

(c) POOL DATA FILE - (appears 0, 1, or many times per personal property instance) - Filename = POOLDATA:

(1) The POOLDATA file contains a single record for each line of the schedule containing the pool data values for which data has been entered, as reported on the personal property return corresponding to the PERSPROP file.

(2) The POOLDATA file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated PERSPROP and APPEALPP files.

(3) POOLDATA records containing null or 0 values for all amounts should not be provided in data submissions to the department.

(4) POOLDATA record content is CONFIDENTIAL and must be administered by the county as CONFIDENTIAL records, with appropriate security.

(5) Primary Key for the POOLDATA file: The combination of the following fields must be unique within the POOLDATA file:

(A) Property Number. Each Property Number value in the POOLDATA table must match a valid Property Number in the PERSPROP file.

(B) Pool Data Instance Number. The Pool Data Instance Number must be unique to a Property Number within this file. No duplicate Pool Data Instance Numbers are allowed for a given Property Number.

(6) Foreign Key to the PERSPROP file:

(A) Property Number. Each Property Number value in the POOLDATA table must match a valid Property Number in the PERSPROP file.

Column	Start	End	Length	Type	Comments/Format
Property Number	1	25	25	A	Personal properties must be unique within the county, must adhere to format as defined in 50 IAC 26-8-2, and match a Property Number in the PERSPROP Data File. Social Security numbers and federal ID numbers may not be used as a Property Number.
Pool Data Instance Number	26	28	3	N	Numeric value used to distinguish among multiple pool records for the personal property return. Note: the

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					combination of Property Number and Pool Data Instance Number identifies a unique record within this file.
Pool Number	29	29	1	N	Number of the pool table section in Schedule A.
Acquisition Start Date	30	39	10	D	Acquisition start date for property. Format mm/dd/yyyy.
Acquisition End Date	40	49	10	D	Acquisition end date for property. Format mm/dd/yyyy.
Total Cost (or Base Year Value)	50	61	12	N	Total cost of property or base year value of property.
Adjusted Cost	62	73	12	N	Column C Adjusted Cost for the Personal Property Return Forms 102 and 103 Long. No value will be present for Personal Property Return Form 103 Short.
True Tax Value	74	85	12	N	Column D True Tax Value for the Personal Property Return Forms 102 and 103 Long. Found in Column B True Tax Value for Personal Property Return Form 103 Short.

(d) PERSONAL PROPERTY APPEALS TRACKING FILE (0, 1, or many records per personal property instance) - Filename = APPEALPP:

- (1) The APPEALPP file contains one (1) record for each personal property appeal. Each record must have a corresponding record in the PERSPROP file, and the data contained in each APPEALPP record contains data specific to the corresponding PERSPROP record.
- (2) The APPEALPP file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated PERSPROP and POOLDATA files.
- (3) Primary Key for the APPEALPP file: The combination of the following fields must be unique within the APPEALPP file:
 - (A) Property Number. Each Property Number value in the APPEALPP table must match a valid Property Number in the PERSPROP file.
 - (B) Appeal for Personal Property Instance Number. The Appeal for Personal Property Instance Number must be unique to a Property Number within this file. No duplicate Appeal for Personal Property Instance Numbers are allowed for a given Property Number.
- (4) Foreign Key to the PERSPROP file:
 - (A) Property Number. Each Property Number value in the APPEALPP table must match a valid Property Number in the PERSPROP file.

Column	Start	End	Length	Type	Comments/Format
Property Number	1	25	25	A	Personal properties, including oil, gas, rail, and utility, must be unique within the county, must adhere to format as defined in 50 IAC 26-8-2, and match a Property Number in the PERSPROP Data File(s). Social Security numbers or federal ID numbers may not be used as a Property Number.
Appeal for Personal Property Instance Number	26	28	3	N	Numeric value used to distinguish among multiple records for the personal property appeals. Note: the combination of Property Number, Personal Property Instance Number, and Appeal for Personal Property Instance Number identifies a unique record within this file.
Reason for Change (Appeal Form Number)	29	31	3	A	Identify the form number used to submit an appeal.
Grounds for Appeal Code	32	32	1	N	Identify grounds for the appeal. Refer to code list 45.
Original Value	33	44	12	N	The original value of the property.
Revised Value	45	56	12	N	The revised value of the property.
Date of Revision	57	66	10	D	Date the revised value was applicable. Format

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					mm/dd/yyyy.
Petitioner's Name	67	146	80	A	Complete name of appeal petitioner.
Petitioner's Address or P.O. Box	147	206	60	A	Full street address or P.O. box of petitioner.
Petitioner's Address City	207	236	30	A	City of petitioner.
Petitioner's Address State or Province or Territory	237	266	30	A	State/province/territory for petitioner.
Petitioner's ZIP Code	267	276	10	A	U.S. ZIP code or country code of petitioner address. Primary format xxxxx-xxxx for U.S.
Petitioner's Country	277	279	3	A	Country for petitioner. See code list 62.
Date Appeal was Filed	280	289	10	D	Date the appeal was filed. Format mm/dd/yyyy.
Date the Board of Review Mailed the Determination to the Taxpayer	290	299	10	D	Date the PTABOA board mailed the final determination to the taxpayer. Format mm/dd/yyyy.
Adjustment to Assessment File (Y/N)	300	300	1	A	Identify if an adjustment was made to the associated PERSPROP file(s) submitted to the department at the same time.
Appeal Done Before Bill (Y/N)	301	301	1	A	Identify if the appeal was processed before the bill was sent to the taxpayer.

(e) TRAILER RECORD (appears once per file):

(1) The TRAILER RECORD must be placed as the last record in each personal property assessment file including the PERSPROP, POOLDATA, and APPEALPP files.

(2) The format of the TRAILER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of TRAILER.
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

(Department of Local Government Finance; 50 IAC 26-20-5; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)

50 IAC 26-20-6 Annually assessed mobile homes

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5; IC 36-1-8.5

Sec. 6. (a) HEADER RECORD (appears once per file):

(1) The HEADER RECORD must be placed as the first record in each annually assessed mobile home file including the MOBILE and APPEALMH files.

(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Filename	1	10	10	A	Name of data file (e.g., MOBILE or APPEALMH).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of 2017A. This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					who can answer questions specific to this data extract - format required is ###-###-#### ##### (e.g., 219-555-5555 4444).
File Create Date	96	105	10	D	Date the file was created - format required is mm/dd/yyyy format (e.g., 10/01/2010).
File Create Time	106	109	4	A	Time the file was created - format required is #### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year and pay year specific to the data submission - format required is yyyy (e.g., 2010).
Pay Year	114	117	4	A	The tax payment year and assessment year specific to the data submission - format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Contact Name	238	287	50	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract - format required is ###-###-#### ##### (e.g., 317-555-5555 4444).
Software Vendor Contact Email	306	353	48	A	Email of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Transmission Description	354	453	100	A	Description of transmission. Comment field, free text.

(b) PERSONAL PROPERTY - ANNUALLY ASSESSED MOBILE HOMES FILE - Filename = MOBILE:

- (1) The MOBILE file contains records for annually assessed mobile homes.
- (2) The MOBILE file must be submitted to the department by the county assessor on or before March 1 of the year of assessment and billing and must be submitted with the associated APPEALMH file. County assessors are responsible for delivery of the data to the department.
- (3) Primary Key for the MOBILE file:
 - (A) Property Number. The Property Number field must be unique within this file. In compliance with 50 IAC 26-8-2, no duplicate Property Numbers are allowed.
- (4) Foreign Key to the TAXDATA file:
 - (A) Property Number. Each Property Number value in the MOBILE table must match a valid Property Number in the TAXDATA file.

Column	Start	End	Length	Type	Comments/Format
Property Number	1	25	25	A	Personal properties, including annually assessed mobile home, must be unique within the county, must adhere to format as defined in 50 IAC 26-8-2, and match a Property Number in the TAXDATA Data File(s). Social Security numbers or federal ID numbers may not be used as a Property Number.
State-Assigned Township Number	26	29	4	A	The state-assigned township number as designated on the county budget order. See code list 61.
State-Assigned District Number	30	32	3	A	The state-assigned tax district number as designated on

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					the county budget order. See code list 60.
Owner Name	33	112	80	A	Full name of property owner.
Property Address Street	113	172	60	A	Street address of property.
Property Address City	173	202	30	A	City of property.
Property Address ZIP Code	203	212	10	A	U.S. ZIP code or country code of petitioner address. Primary format xxxxx-xxxx for U.S.
Annually Assessed Mobile Home Year	213	216	4	N	This field should contain the year of manufacture of the mobile home.
Annually Assessed Mobile Home Make	217	241	25	A	This field should contain the make of the mobile home.
Annually Assessed Mobile Home Size	242	246	5	A	This field should contain the area of the mobile home in square feet.
AV - Annually Assessed Mobile Home	247	258	12	N	This field should include the assessed value of the mobile home and all of its appurtenances.
AV - Eligible for 1% Circuit Breaker Cap	259	270	12	N	This field should contain the portion of the total mobile home AV that is eligible for the 1% circuit breaker cap.
AV - Subject to 2% Circuit Breaker Cap	271	282	12	N	This field should contain the portion of the total mobile home AV that is subject to the 2% circuit breaker cap.
AV - Subject to 3% Circuit Breaker Cap	283	294	12	N	This field should contain the portion of the total mobile home AV that is subject to the 3% circuit breaker cap.
Annually Assessed Mobile Home Park Name	295	334	40	A	This field should contain the name of the mobile home park where the mobile home is located.
Anonymity from public records request? (Y/N)	335	335	1	A	Is there an individual associated with the record who is requesting anonymity from public records pursuant to IC 36-1-8.5?
Vehicle Identification Number (VIN)	336	355	20	A	
Mailing Owner Name 1	356	435	80	A	Full name of Mailing Owner Name 1
Mailing Owner Name 2	436	515	80	A	Full name of Mailing Owner Name 2
Mailing Address Line 1	516	575	60	A	Mailing Address Line 1
Mailing Address Line 2	576	635	60	A	Mailing Address Line 2
Mailing Address City	636	665	30	A	Mailing Address City
Mailing Address State	666	695	30	A	Mailing Address State
Mailing Address ZIP Code	696	705	10	A	Primary format xxxxx-xxxx for U.S.
Mailing Address Country	706	708	3	A	See code list 62.
Taxpayer Email Address	709	758	50	A	Email Address.
Email Tax Statement? (Y/N)	759	759	1	A	Has the taxpayer indicated they would like to receive tax bills by email (Y/N)? If this field is "Y", the field "Taxpayer Email Address" must not be null.
Alternate PIN	760	784	25	A	Local Personal Property Number or Tax ID, including dashes and dots (when applicable).
Government Owned Property? (Y/N)	785	785	1	A	Is mobile home government owned property?
Lot #	786	835	50	A	
Unformatted PIN	836	860	25	A	Property Number, without dashes and dots.
Reason for Change Code	861	862	2	A	See code list 5.
Status Code	863	863	1	A	"C" = Changed. "N" = New. "R" = Retired.

(c) ANNUALLY ASSESSED MOBILE HOME APPEALS TRACKING FILE (0, 1, or many records per MOBILE instance) -

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Filename = APPEALMH:

- (1) The APPEALMH file contains one (1) record for each mobile home appeal. Each record must have a corresponding record in the MOBILE file, and the data contained in each APPEALMH record contains data specific to the corresponding MOBILE record.
- (2) The APPEALMH file must be submitted to the department by the county assessor on or before March 1 of the year of year of assessment and billing and must be submitted with the associated MOBILE file. County assessors are responsible for delivery of the data to the department.
- (3) Primary Key for the APPEALPP file: The combination of the following fields must be unique within the APPEALMH file:
 - (A) Property Number. Each Property Number value in the APPEALMH table must match a valid Property Number in the MOBILE file.
 - (B) Mobile Home Appeal Instance Number. The Mobile Home Appeal Instance Number must be unique to a Property Number within this file. No duplicate Mobile Home Appeal Instance Numbers are allowed for a given Property Number.
- (4) Foreign Key to the MOBILE file:
 - (A) Property Number. Each Property Number value in the APPEALMH table must match a valid Property Number in the MOBILE file.
- (5) Foreign Key to the TAXDATA file:
 - (A) Property Number. Each Property Number value in the APPEALMH table must match a valid Property Number in the TAXDATA file.

Column	Start	End	Length	Type	Comments/Format
Property Number	1	25	25	A	Personal properties, including annually assessed mobile home, must be unique within the county, must adhere to format as defined in 50 IAC 26-8-2 and match a Property Number in the MOBILE Data File. Social Security numbers or federal ID numbers may not be used as a Property Number.
Mobile Home Appeal Instance Number	26	28	3	N	Numeric value used to distinguish among multiple records for mobile home appeals. Note: the combination of Property Number and Mobile Home Appeal Instance Number identifies a unique record within this file.
Reason for Change (Appeal Form Number)	29	31	3	A	Identify the form number used to submit an appeal.
Grounds for Appeal Code	32	32	1	N	Identify grounds for the appeal. Refer to code list 45.
Original Value	33	44	12	N	The original value of the property.
Revised Value	45	56	12	N	The revised value of the property.
Date of Revision	57	66	10	D	Date the revised value was applicable. Format mm/dd/yyyy.
Petitioner's Name	67	146	80	A	Complete name of appeal petitioner.
Petitioner's Address or P.O. Box	147	206	60	A	Full street address or P.O. box of petitioner.
Petitioner's Address City	207	236	30	A	City of petitioner.
Petitioner's Address State or Province or Territory	237	266	30	A	State/province/territory for petitioner.
Petitioner's ZIP Code	267	276	10	A	U.S. ZIP code or country code of petitioner address. Primary format xxxxx-xxxx for U.S.
Petitioner Country	277	279	3	A	Country for petitioner. See code list 62.
Date Appeal was Filed	280	289	10	D	Date the appeal was filed. Format mm/dd/yyyy.
Date the Board of Review Mailed the Determination to the Taxpayer	290	299	10	D	Date the PTABOA board mailed the final determination to the taxpayer. Format mm/dd/yyyy.

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Adjustment to Assessment File (Y/N)	300	300	1	A	Identify if an adjustment was made to the associated MOBILE file(s) submitted to the department at the same time.
Appeal Done Before Bill (Y/N)	301	301	1	A	Identify if the appeal was processed before the bill was sent to the taxpayer.

(d) TRAILER RECORD (appears once per file):

(1) The TRAILER RECORD must be placed as the last record in each annually assessed mobile home file including the MOBILE and APPEALMH files.

(2) The format of the TRAILER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of TRAILER.
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

(Department of Local Government Finance; 50 IAC 26-20-6; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)

50 IAC 26-20-7 Oil and gas assessments

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5; IC 36-1-8.5

Sec. 7. (a) HEADER RECORD (appears once per file):

(1) The HEADER RECORD must be placed as the first record in each oil and gas assessment file including the OILGAS and OILGASALL files.

(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Filename	1	10	10	A	Name of data file (e.g., OILGAS or OILGASALL).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of 2021A. This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract - format required is ###-###-#### ##### (e.g., 219-555-5555 4444).
File Create Date	96	105	10	D	Date the file was created - format required is mm/dd/yyyy format (e.g., 10/01/2010).
File Create Time	106	109	4	A	Time the file was created - format required is ##### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year specific to the data submission - format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission - format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	Full name of the vendor company preparing the data extract.

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Contact Name	238	287	50	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract - format required is ###-###-#### (e.g., 317-555-5555 44444).
Software Vendor Contact Email	306	353	48	A	Email of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Transmission Description	354	453	100	A	Description of transmission. Comment field, free text.

(b) OIL AND GAS WELL ASSESSMENTS FILE (0, 1, or many records per parcel) - Filename = OILGAS:

(1) The OILGAS file contains records for individual oil and gas assessed values. One (1) record is required for each single OIL or each single GAS lease in a Tax District. One (1) record may not encompass more than one (1) Tax District or more than one (1) Well Type. A record may cover many wells encompassed by a single lease or multiple leases.

(2) The OILGAS file must be submitted to the department by the county assessor on or before September 1 of the year of assessment and must be submitted with associated OILGASALL file.

(3) Primary Key for the OILGAS file:

(A) Oil and Gas Number. The Oil and Gas Number field must be unique within this file.

(4) Foreign Key to the PARCEL file:

(A) Location. Each Location value in the OILGAS table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Oil and Gas Number	1	25	25	A	A unique number to identify the Oil and Gas filing. This number identifies the main filing, which is then allocated to the interest holders.
Well Type	26	28	3	A	Field should include one of "OIL" or "GAS" description.
Lease? (Y/N)	29	29	1	A	Is the oil/gas property a lease?
Owner or Operator or both? (Y/N/B)	30	30	1	A	Is the report filed by the owner or operator or both? (Y/N/B)
Acreage	31	42	12	N	Acreage of oil/gas record. Format 8.4 (e.g., 000200001000; Implied: 00020000.1000).
Average Daily Production (Bbls or MCM)	43	51	9	N	Format 7.2 (e.g., 001050050; Implied: 0010500.50).
Total Assessed Value	52	63	12	N	Sum of total royalty interest assessment subject to allocation and total working interest subject to allocation.
Secondary/Stimulated	64	64	1	A	Is the oil/gas well secondary/stimulated or not secondary/stimulated? (Y/N)
Location	65	89	25	A	The primary real property Parcel Number where this lease is located if available.
State-Assigned District Number	90	92	3	N	The state-assigned tax district number as designated on the county budget order.
Appurtenance Value	93	104	12	N	Value of accessories associated with the oil/gas well.

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

(c) OIL AND GAS WELL ASSESSMENTS FILE (0, 1, or many records per oil and gas number) - Filename = OILGASALL:

(1) The OILGASALL file contains records for individual oil and gas assessed values. One (1) or many OILGASALL records may exist for each OILGAS record. There may be up to sixty-four (64) records for Working Interest and sixty-four (64) records for Royalty Interest for each OILGAS lease record.

(2) The OILGASALL file must be submitted to the department by the county assessor on or before September 1 of the year of assessment and must be submitted with associated OILGAS file.

(3) Primary Key for the OILGASALL file: The combination of the following fields must be unique within the OILGASALL file:

(A) Oil and Gas Number. Each Oil and Gas Number value in the OILGASALL table must match a valid Oil and Gas Number in the OILGAS file.

(B) Property Number. The Property Number must be unique to an Oil and Gas Number within this file. No duplicate Property Numbers are allowed for a given Oil and Gas Number.

(4) Foreign Key to the OILGAS file:

(A) Oil and Gas Number. Each Oil and Gas Number value in the OILGASALL table must match a valid Oil and Gas Number in the OILGAS file.

(5) Foreign Key to the TAXDATA file:

(A) Property Number. Each Property Number value in the OILGASALL table must match a valid Parcel Number or Property Number in the TAXDATA file.

Column	Start	End	Length	Type	Comments/Format
Oil and Gas Number	1	25	25	A	A unique number to identify the Oil and Gas filing. This number identifies the main filing, which is then allocated to the interest holders.
Property Number	26	50	25	A	Personal properties, including oil and gas, must be unique within the county, and must adhere to format as defined in 50 IAC 26-8-2. The Property Number identifies a unique record for a certain individual interest owner within this file and must match a Property Number in the TAXDATA data file.
Interest Type (W/R)	51	51	1	A	Working Interest (W) or Royalty Interest (R).
Oil and Gas Allocation Interest Factor	52	60	9	N	Proportion of total interest in the lease. The total of each Interest Type must add to a factor of 1.00. Format 1.8 (e.g., 000015625; Implied 000.015625).
Calculated Assessment	61	72	12	N	Field should contain the calculated assessment of the interest for this owner.
Owner Name	73	152	80	A	Name of owner.
Owner Street Address	153	212	60	A	Street address or P.O. box of owner.
Owner City	213	242	30	A	City of owner.
Owner State or Province or Territory	243	272	30	A	State/province/territory of owner.
Owner ZIP Code	273	282	10	A	U.S. ZIP code or country code of address, for owner. Primary format xxxxx-xxxx for U.S.
Owner Country	283	285	3	A	Country of owner. See code list 62.
Anonymity from public records request? (Y/N)	286	286	1	A	Is there an individual associated with the record who is requesting anonymity from public records pursuant to IC 36-1-8.5?
State-Assigned District Number	287	289	3	N	The state-assigned tax district number as designated on the county budget order.
Status Code	290	290	1	A	"C" = Changed. "N" = New. "R" = Retired.

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Lease	291	340	50	A	
Legal Description	341	390	50	A	
Section	391	393	3	A	
Township	394	396	3	A	
Range	397	399	3	A	
Late Filing?	400	400	1	A	Is filing up to 30 days late? (Y/N).
Late Calc?	401	401	1	A	Is filing beyond 30 days late? (Y/N).

(d) TRAILER RECORD (appears once per file):

(1) The TRAILER RECORD must be placed as the last record in each oil and gas assessment file including the OILGAS and OILGASALL files.

(2) The format of the TRAILER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of TRAILER.
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

(Department of Local Government Finance; 50 IAC 26-20-7; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed Jan 30, 2013, 12:36 p.m.: 20130227-IR-050120548FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA; filed Jan 7, 2022, 9:38 a.m.: 20220202-IR-050210343FRA)

50 IAC 26-20-8 Real and personal tax data

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-11-9; IC 6-1.1-31.5; IC 36-1-8.5; IC 36-2-9-20

Sec. 8. (a) HEADER RECORD (first record in each file):

(1) The HEADER RECORD must be placed as the first record in each real and personal tax data file including the TAXDATA and ADJMENTS files.

(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Filename	1	10	10	A	Name of data file (e.g., TAXDATA or ADJMENTS).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of 2017A. This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract - format required is ###-###-#### ##### (e.g., 219-555-5555 4444).
File Create Date	96	105	10	D	Date the file was created - format required is mm/dd/yyyy format (e.g., 10/01/2010).
File Create Time	106	109	4	A	Time the file was created - format required is #### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year specific to the data submission -

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission - format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Contact Name	238	287	50	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract - format required is ###-###-#### (e.g., 317-555-5555 44444).
Software Vendor Contact Email	306	353	48	A	Email of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Transmission Description	354	453	100	A	Description of transmission. Comment field, free text.

(b) REAL AND PERSONAL TAX DATA FILE (one (1) record per property) - Filename = TAXDATA:

(1) The TAXDATA file contains one (1) record for each property requiring a tax bill to be generated by the county. As required by IC 36-2-9-20, the county auditor is required to maintain an electronic data file of the information contained on the tax duplicate for all real and personal property returns for each township in the county as of each assessment date. This data is used to determine how much property tax was actually billed and to provide a county wide snapshot of property tax billing. Details must agree with the abstract information, also provided to the state. The Abstract and the TAXDATA file should be created at the same time from the same data in order to expedite data compliance.

(2) Those fields and calculations prepared for the TS-1 are to be provided based on the instructions specific to the current year's release of the TS-1.

(3) The TAXDATA file must be submitted to the department by the county auditor on or before March 1 following the year of assessment and must be submitted with associated ADJMENTS file.

(4) All records for real and personal property required to be assessed under IC 6-1.1-11-9 must be included in the real and personal tax data files submitted to the department and also must appear in the assessor's real and personal property assessment data submissions. Assessed values must not be supplied for properties that are prohibited from assessment under IC 6-1.1-11-9(b).

(5) Primary Key for the TAXDATA file:

(A) Parcel Number or Property Number. The Parcel Number or Property Number field must be unique within this file. In compliance with 50 IAC 26-8-1 and 50 IAC 26-8-2, no duplicate Parcel Numbers or Property Numbers are allowed.

(6) Foreign Key to the PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDETL, and APPEAL files:

(A) Parcel Number. Each Parcel Number value in the TAXDATA table must match a valid Parcel Number in the PARCEL file.

(7) Foreign Key to the PERSPROP, POOLDATA, and APPEALPP files:

(A) Property Number. Each Property Number value in the TAXDATA table for a personal property return must match a valid Property Number in the PERSPROP and POOLDATA files.

(8) Foreign Key to the OILGAS and OILGASALL files:

(A) Property Number. Each Property Number value in the TAXDATA table for an oil/gas assessment must match a valid Property Number in the OILGAS and OILGASALL files.

(9) Foreign Key to the MOBILE and APPEALMH file:

(A) Property Number. Each Property Number value in the TAXDATA table for a mobile home must match a valid Property Number in the MOBILE file.

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Column	Start	End	Length	Type	Comments/Format
Parcel Number or Property Number	1	25	25	A	The Parcel Number and Property Number must be unique within the file. Real properties must match the state 18-digit parcel number in the Real Property PARCEL File. Parcel numbers must adhere to format as defined in 50 IAC 26-8-1. Property record identifiers for personal properties, annually assessed mobile homes, and oil and gas records, must match the property number in the associated PERSPROP, MOBILE, and OILGASALL data files. Property numbering for these immediately aforementioned property types must adhere to format as defined in 50 IAC 26-8-2.
Auditor Tax Identification Number	26	50	25	A	Unique number designated by the county auditor for each record in the tax billing system. May be system generated.
Property Type Code	51	51	1	A	Property type of record within the tax billing file. See code list 64.
Taxpayer Name	52	131	80	A	Full name for taxpayer of record.
Taxpayer Street Address	132	191	60	A	Street address for taxpayer of record used for tax billing purposes.
Taxpayer City	192	221	30	A	City for taxpayer of record address used for tax billing purposes.
Taxpayer State or Province or Territory	222	251	30	A	State/province/territory for taxpayer of record address used for tax billing purposes.
Taxpayer ZIP Code	252	261	10	A	U.S. ZIP code or country code of address, for taxpayer of record. Address used for tax billing purposes. Primary format xxxxx-xxxx for U.S.
Taxpayer Country	262	264	3	A	Country for taxpayer of record address used for tax billing purposes. See code list 62.
Property Address Street	265	324	60	A	Street address of property.
Property Address City	325	354	30	A	City of property.
Property Address ZIP Code	355	364	10	A	ZIP code of property. Format xxxxx-xxxx.
Local Tax District Number	365	367	3	A	Locally-assigned tax district number.
State-Assigned District Number	368	370	3	N	The state-assigned tax district number as designated on the county budget order. See code list 60.
State-Assigned Township Number	371	374	4	N	The state-assigned township number as designated on the county budget order. See code list 61.
State-Assigned School Corporation Number	375	378	4	N	The state-assigned school district number as designated on the county budget order.
Late Personal Property Return Penalty	379	392	14	N	Total amount of late personal property return penalty. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Undervalued Personal Property Return Penalty	393	406	14	N	Total amount of undervalued personal property return penalty. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Prior Delinquency	407	420	14	N	Total amount of prior delinquency associated with any type of property record. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Prior Penalty	421	434	14	N	Total amount of prior penalty associated with any type

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

					of property record. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Total Net Tax + Penalty Billed	435	448	14	N	Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
AV - Total Land	449	460	12	N	Total assessed value of land.
AV - Total Improvements	461	472	12	N	Total assessed value of improvements.
AV - Total Land and Improvements	473	484	12	N	Total assessed value of both land and improvements.
AV - Land Subject To 1% Circuit Breaker Cap	485	496	12	N	Portion of AV - Total Land that is subject to the 1% circuit breaker cap.
AV - Improvements Subject to 1% Circuit Breaker Cap	497	508	12	N	Portion of AV - Total Improvements that is subject to the 1% circuit breaker cap.
AV - Non-Homestead Residential Land Subject to 2% Circuit Breaker Cap	509	520	12	N	Portion of AV - Total Land that is attributable to non-homestead residential land and is subject to the 2% circuit breaker cap.
AV - Non-Homestead Residential Improvements Subject to 2% Circuit Breaker Cap	521	532	12	N	Portion of AV - Total Improvements that is attributable to non-homestead residential improvements and is subject to the 2% circuit breaker cap.
AV - Commercial Apartment Land Subject to 2% Circuit Breaker Cap	533	544	12	N	Portion of AV - Total Land that is attributable to apartment land and is subject to the 2% circuit breaker cap.
AV - Commercial Apartment Improvements Subject to 2% Circuit Breaker Cap	545	556	12	N	Portion of AV - Total Improvements that is attributable to apartment improvements and is subject to the 2% circuit breaker cap.
AV - Long Term Care Facility Land Subject to 2% Circuit Breaker Cap	557	568	12	N	Portion of AV - Total Land that is attributable to Long Term Care Facility land and is subject to the 2% circuit breaker cap.
AV - Long Term Care Facility Improvements Subject to 2% Circuit Breaker Cap	569	580	12	N	Portion of AV - Total Improvements that is attributable to Long Term Care Facility improvements and is subject to the 2% circuit breaker cap.
AV - Farmland Subject to 2% Circuit Breaker Cap	581	592	12	N	Portion of AV - Total Land that is attributable to farmland and is subject to the 2% circuit breaker cap.
AV - Mobile Home Land Subject to 2% Circuit Breaker Cap	593	604	12	N	Portion of AV - Total Land that is attributable to mobile home land and is subject to the 2% circuit breaker cap.
AV - Land Subject to 3% Circuit Breaker Cap	605	616	12	N	Portion of AV - Total Land that is subject to the 3% circuit breaker cap.
AV - Improvements Subject to 3% Circuit Breaker Cap	617	628	12	N	Portion of AV - Total Improvements that is subject to the 3% circuit breaker cap.
AV - Personal Property Local	629	640	12	N	Assessed value of personal property that is locally assessed.
AV - Personal Property State	641	652	12	N	Assessed value of personal property that is state assessed.
AV - TIF	653	664	12	N	Allocated AV of property in a Tax Increment Financing (TIF) area.
Gross Assessed Value of Property This Year	665	676	12	N	Gross assessed value for the current pay year as reported on the TS-1.
Net Assessed Value This Tax Year	677	688	12	N	Total net assessed value for the current pay year as reported on the TS-1.

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Local Tax Rate This Tax Year	689	694	6	N	Local gross tax rate for the current pay as reported on the TS-1. Format 2.4 e.g., 012345; Implied: 01.2345.
Gross Tax Due This Tax Year	695	708	14	N	Gross tax due for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Local Tax Relief This Tax Year	709	722	14	N	Total local property tax relief for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Property Tax Cap This Tax Year	723	736	14	N	Total property tax cap applied for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Total Property Tax Due This Tax Year	737	750	14	N	Total net tax due for year for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Total Other Charges This Tax Year	751	764	14	N	Total other charges due for year for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Total Current Year Overdue Taxes This Tax Year	765	778	14	N	Total current year overdue taxes for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Anonymity from public records request? (Y/N)	779	779	1	A	Is there an individual associated with the record who is requesting anonymity from public records pursuant to IC 36-1-8.5?

(c) ADJUSTMENTS FILE (0, 1, or many records per parcel or property) - Filename = ADJMNTS:

(1) The ADJMNTS file contains a record for each adjustment made for every tax record contained in the TAXDATA file. Adjustments may be in the form of a credits, deductions, or exemptions. Each record contained in the ADJMNTS file must link back to the TAXDATA file via the Parcel Number/Property Number field. Credit, deduction, or exemption amounts must be within valid ranges.

(2) The ADJMNTS file must be submitted to the department by the county auditor on or before March 1 following the year of assessment and must be submitted with associated TAXDATA file.

(3) Primary Key for the ADJMNTS file: The combination of the following fields must be unique within this file:

(A) Parcel Number or Property Number. Each Parcel Number or Property Number value in the ADJMNTS table must match a valid Parcel Number or Property Number in the TAXDATA file.

(B) Adjustment Instance Number. The Adjustment Instance Number must be unique to a Parcel Number or Property Number within this file. No duplicate Adjustment Instance Numbers are allowed for a given Parcel Number or Property Number.

(4) Foreign Key to the TAXDATA file:

(A) Parcel Number or Property Number. Each Parcel Number or Property Number value in the ADJMNTS table must match a valid Parcel Number or Property Number in the TAXDATA file.

(5) Foreign Key to the PARCEL file:

(A) Parcel Number. Each Parcel Number value in the ADJMNTS table must match a valid Parcel Number in the PARCEL file.

(6) Foreign Key to the PERSPROP file:

(A) Property Number. Each Property Number value in the ADJMNTS table must match a valid Property Number in the PERSPROP file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number or Property Number	1	25	25	A	ID must match TAXDATA Parcel Number or Property Number field. May be a single TAXDATA record to many ADJMNTS records relationship.

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Adjustment Instance Number	26	28	3	N	Numeric value used to distinguish among multiple adjustment records for the same parcel. Note: the combination of Parcel Number or Property Number and the Adjustment Instance Number identifies a unique record within the county's ADJMETS file.
Adjustment Type Code	29	29	1	A	Single code designating adjustment type. See code list 65.
Adjustment Code	30	31	2	A	Adjustment code assigned to record. Numeric value used to distinguish among multiple adjustment records for the same property. Note: the combination of Parcel Number or Property Number, Adjustment Instance Number, and Adjustment Code identifies a unique record within the county's ADJMETS file. Refer to code list 37.
Total Adjustment Amount	32	45	14	N	Total amount of adjustment. Must equal sum of Adjustment Amounts Subject to 1%, 2%, and 3% circuit breaker caps. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Adjustment Amount Subject to 1% Circuit Breaker Cap	46	59	14	N	Portion of Total Adjustment Amount that is attributable to AV subject to 1% circuit breaker cap. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Adjustment Amount Subject to 2% Circuit Breaker Cap	60	73	14	N	Portion of Total Adjustment Amount that is attributable to AV subject to 2% circuit breaker cap. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Adjustment Amount Subject to 3% Circuit Breaker Cap	74	87	14	N	Portion of Total Adjustment Amount that is attributable to AV subject to 3% circuit breaker cap. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Starting Year	88	91	4	A	The year the adjustment started applied to abatements.
Number of Years	92	93	2	N	The number of years the adjustment is applicable as applied to abatements.

(d) TRAILER RECORD (the last record in each file):

(1) The TRAILER RECORD must be placed as the last record in each real and personal tax data file including the TAXDATA, and ADJMETS files.

(2) The format of the TRAILER RECORD must be consistent with the data format below.

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of TRAILER.
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

(Department of Local Government Finance; 50 IAC 26-20-8; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed Jan 30, 2013, 12:36 p.m.: 20130227-IR-050120548FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)

Rule 21. Property Tax Input-Output File Format Requirements

50 IAC 26-21-1 Purpose of rule

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. The purpose of this rule is to prescribe standardized data file formats for the import and export of tax rate data between

state and local government. (*Department of Local Government Finance; 50 IAC 26-21-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-21-2 Instructions

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5; IC 36-2-9-20

Sec. 2. Data format instructions are as follows:

- (1) Each file must have a header record and a trailer record in the exact specified format with designated "FILENAME" and the word "TRAILER" in uppercase.
- (2) All fields are fixed length.
- (3) Left justify all alphanumeric fields.
- (4) All numeric fields must have leading zeros if field value does not utilize all available spaces.
- (5) Assume no decimal precision for all numeric fields without format clarification.
- (6) All decimal precision is implied. For example, for format 3.2, send 12345. It will be read as "123.45".
- (7) Yes/No fields must have "Y" or "N".
- (8) All date fields must be in mm/dd/yyyy format, and entries must contain a valid date.
- (9) All fields that reference a code list should contain a value from the lists provided in the Property Tax Management System Code List Manual. This document is available on the department's website located at www.in.gov/dlgf/
- (10) Place a negative sign "-" at the far left of the field for all negative numbers.
- (11) Note all format requirements specified at the field level.
- (12) When capturing data as designated by a code list, the item must adhere to the designated code list. If a county needs a code list to be modified, it must notify the department and the legislative services agency for consideration.
- (13) Phone number extensions may be replaced with spaces if no extension exists. Format required is ###-###-#### ##### (e.g., 317-555-5555 4444)
- (14) Postal code format is expected to be xxxxx-xxxx. However, the space allocated should accommodate international postal codes. If no + 4 for the postal code is available fill with 0000.

(*Department of Local Government Finance; 50 IAC 26-21-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA*)

50 IAC 26-21-3 Code lists for required data

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 3. The Property Tax Management System Code List Manual contains the complete list of codes required for data collection and submission. Data submissions must contain valid codes for specified fields based on this manual. The lists required for data submission include:

- (a) Code List 57 - Taxing Unit Type Codes;

or other code lists as determined by the department and the legislative services agency, and provided in the Property Tax Management System Code List Manual. This document is available on the department's website located at www.in.gov/dlgf/ (*Department of Local Government Finance; 50 IAC 26-21-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-21-4 Budget order

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
Affected: IC 6-1.1-31.5

Sec. 4. (a) HEADER RECORD (the first record in each file):

- (1) The HEADER RECORD must be placed as the first record in each CERTDRATES and ALLCERRATE file.
- (2) The format of the HEADER RECORD must be consistent with the following data format:

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Column	Start	End	Length	Type	Comments/Format
FileName	1	10	10	A	Name of data file (e.g., CERTDRATES or ALLCERRATE).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of 2017A. This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 219-555-5555 44444).
File Create Date	96	105	10	D	Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).
File Create Time	106	109	4	A	Time the file was created – format required is ##### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year specific to the data submission – format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission – format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Contact Name	238	287	50	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 317-555-5555 44444).
Software Vendor Contact E-mail	306	353	48	A	E-mail of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Transmission Description	354	453	100	A	Description of transmission. Comment field, free text.

(b) TAX RATES (appears once per unit's fund/district combination) - Filename = CERTDRATES:

- (1) The CERTDRATES file contains all of the certified tax rates assigned to each taxing district and unit within a county.
- (2) The CERTDRATES file must be submitted by the department to the county auditor.
- (3) Primary Key for the CERTDRATES file: The combination of the following fields must be unique within this file:
 - (A) County Number. A unique number for each county as provided in code list 59.
 - (B) State-Assigned District Number. The State-Assigned District Number as provided in code list 60.
 - (C) Taxing Unit Type Code. The Taxing Unit Type Code as provided in code list 57.
 - (D) Taxing Unit Code. The Taxing Unit Code as provided in county budget order.
 - (E) Fund Code. The Fund Code as provided on the county budget order issued by DLGF.

Column	Start	End	Length	Type	Comments/Format
County Number	1	2	2	A	State designated county ID (e.g., 23). See code list 59.
Taxing Unit Type Code	3	3	1	A	1 digit Unit Type Code See code list 57.
Taxing Unit Code	4	7	4	A	4 digit Taxing Unit Code as provided in county budget order.

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Fund Code	8	11	4	A	4 digit Fund Code as provided in county budget order.
State-Assigned Tax District Number	12	14	3	A	Must be 3 digits as provided in code list 60 (e.g., 026).
Tax Rate	15	20	6	N	Format 2.4 (e.g., 010015; Implied 01.0015)
Exempt	21	21	1	A	Is the fund exempt from property tax caps? (Y/N)
Protected	22	22	1	A	Is the fund a protected taxes fund? (Y/N)
Referendum	23	23	1	A	Is the fund a referendum fund? (Y/N)
TIF AV Included	24	24	1	A	Is the fund a Post 09 referendum fund? (Y/N)

(c) ALL TAX & CREDIT RATES (appears once per district) - Filename = ALLCERRATE:

- (1) The ALLCERRATE file contains all of the certified tax and credit rates assigned to each taxing district within a county.
- (2) The ALLCERRATE file must be submitted by the department to the county auditor.
- (3) Primary Key for the ALLCERRATE file: The combination of the following fields must be unique within this file:
 - (A) County Number. A unique number for each county as provided in code list 59.
 - (B) State-Assigned District Number. The State-Assigned District Number as provided in code list 60.
 - (C) Rate Type Code. The credit type code as provided in code list 37. District tax rates are type code "99".

Column	Start	End	Length	Type	Comments/Format
County Number	1	2	2	A	State designated county ID (e.g., 23). See code list 59.
State-Assigned Tax District Number	3	5	3	A	Must be 3 digits as provided in code list 60 (e.g., 026).
Total Tax or Credit Rate	6	11	6	N	Format 2.4 (e.g., 010015; Implied 01.0015)
Rate Type Code	12	13	2	N	Identify type of rate such as gross tax rate, state homestead credit, or COIT homestead credit, etc. See code list 37 for applicable credit types. Use "99" for gross tax rate.

(d) TRAILER RECORD (the last record in each file):

- (1) The TRAILER RECORD must be placed as the last record in each CERTDRATES and ALLCERRATE file.
- (2) The format of the TRAILER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Record Id	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total Number of Records excluding Header and Trailer

(Department of Local Government Finance; 50 IAC 26-21-4; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA)

50 IAC 26-21-5 State-assessed utility assessments

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
 Affected: IC 6-1.1-31.5

Sec. 5. (a) HEADER RECORD (the first record in each file):

- (1) The HEADER RECORD must be placed as the first record in each UTILITYAV file.
- (2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
FileName	1	18	18	A	Filename (e.g. "FILENAME: UTILITYAV")
County Number	19	35	17	A	2 digit County Number (e.g. "County Number: 09")
County Description	36	75	40	A	County Name (e.g. "County Description: CASS COUNTY")
File Format ID	76	96	21	A	"File Format ID: 2017A"
File Create Date	97	126	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2005")
File Create Time	127	148	22	A	e.g. "File Create Time: 1400"
Pay Year	149	162	14	A	e.g. "Pay Year: 2006"

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Transmission Description	163	262	100	A	e.g. "Transmission Description: Preliminary Data Submission - Test"
--------------------------	-----	-----	-----	---	---

(b) STATE UTILITY ASSESSMENTS (appears once per Taxpayer/district combination) - Filename = UTILITYAV

Column	Start	End	Length	Type	Comments/Format
Property Identified	1	25	25	A	Unique identifier for the utility assessment in question
Taxpayer Name	26	65	40	A	Company/Organization Name
Contact Name	66	105	40	A	
Address	106	180	75	A	
City	181	210	30	A	
State	211	212	2	A	
Zip Code	213	222	10	A	Format XXXXX-XXXX
DLGF Taxing District	223	227	5	A	Must be 5 digits (e.g.: 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order
Uncontested DLGF Distributable	228	239	12	N	
Contested DLGF Distributable	240	251	12	N	

(c) TRAILER RECORD (the last record in each file)

Column	Start	End	Length	Type	Comments/Format
Record Id	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total Number of Records excluding Header & Trailer

(Department of Local Government Finance; 50 IAC 26-21-5; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA)

50 IAC 26-21-6 State-assessed railcar assessments

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 6. (a) HEADER RECORD (the first record in each file):

(1) The HEADER RECORD must be placed as the first record in each RAILAV file.

(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
FileName	1	18	18	A	Filename (e.g. "FILENAME: RAILAV")
County Number	19	35	17	A	2 digit County Number (e.g. "County Number: 09")
County Description	36	75	40	A	County Name (e.g. "County Description: CASS COUNTY")
File Format ID	76	96	21	A	"File Format ID: 2017A"
File Create Date	97	126	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2005")
File Create Time	127	148	22	A	e.g. "File Create Time: 1400"
Pay Year	149	162	14	A	e.g. "Pay Year: 2006"
Transmission Description	163	262	100	A	e.g. "Transmission Description: Preliminary Data Submission - Test"

(b) STATE RAILROAD ASSESSMENTS (appears once per Taxpayer/district combination) – Filename = RAILAV

Column	Start	End	Length	Type	Comments/Format
Property Identifier	1	25	25	A	Unique identifier for the rail assessment
Tax Payer Name	26	65	40	A	Company/Organization Name
Contact Name	66	105	40	A	
Address	106	180	75	A	

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

City	181	210	30	A	
State	211	212	2	A	
Zip Code	213	222	10	A	Format XXXXX-XXXX
Line Description	223	272	50	A	
DLGF Taxing District	273	277	5	A	Must be 5 digits (e.g.: 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order
Track Value	278	289	12	N	
Personal Property AV	290	301	12	N	
Improvements	302	313	12	N	
Contested DLGF Distributable	314	325	12	N	

(c) TRAILER RECORD (the last record in each file)

Column	Start	End	Length	Type	Comments/Format
Record Id	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total Number of Records excluding Header & Trailer

(Department of Local Government Finance; 50 IAC 26-21-6; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed May 9, 2018, 10:00 a.m.: 20180606-IR-050180006FRA)

Rule 22. Property Tax File Format Requirements for 2010-Pay-2011 Data and Earlier

50 IAC 26-22-1 Purpose of rule

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
 Affected: IC 6-1.1-31.5

Sec. 1. The purpose of this rule is to prescribe standardized property tax data file formats to enable local government to be able to collect, analyze, store, and share property tax data with the state and to facilitate integration required between all components of a property tax management system. The prescribed file formats must be able to be generated by local officials at any time without vendor intervention or cost to the county. The formats under this rule apply to 2010-pay-2011 and prior years. *(Department of Local Government Finance; 50 IAC 26-22-1; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)*

50 IAC 26-22-2 Instructions

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
 Affected: IC 6-1.1-31.5

Sec. 2. (a) Data format instructions are as follows:

- (1) Each file must have a header record and a trailer record in the exact specified format with designated "FILENAME" and the word "TRAILER" in uppercase.
- (2) All fields are fixed length.
- (3) Left justify all alphanumeric fields.
- (4) All numeric fields must have leading zeros if field value does not utilize all available spaces.
- (5) Assume no decimal precision for all numeric fields without format clarification.
- (6) All decimal precision is implied. For example, for format 3.2, send 12345. It will be read as "123.45".
- (7) Yes/No fields must have "Y" or "N".
- (8) All date fields must be in mm/dd/yyyy format, and entries must contain a valid date.
- (9) All fields that reference a code list should contain a value from the lists provided in the Property Tax Management System Code List Manual. This document is available on the department's website located at www.in.gov/dlgr/
- (10) Place a negative sign "-" at the far left of the field for all negative numbers.
- (11) Note all format requirements specified at the field level.
- (12) When capturing data as designated by a code list, the item must adhere to the designated code list. If a county needs a code

list to be modified, it must notify the department and the legislative services agency for consideration.

(13) Phone number extensions may be replaced with spaces if no extension exists. Format required is ####-###-##### ##### (e.g., 317-555-5555 4444).

(14) ZIP code format is expected to be xxxxx-xxxx. However, the space allocated should accommodate international ZIP codes. If no + 4 for the ZIP code is available, fill with 0000.

(b) Submission instructions are as follows:

(1) The submission must include data for the entire county. Each file must include all data for all townships.

(2) Data must be submitted on CD-ROM, by email, or other designated depository as specified by the department at a later date.

(3) The state will validate that your data submission meets the defined file structure format. In the event that your data submission does not meet the required standards, you will be notified of noncompliance issues and asked to resubmit your data.

(Department of Local Government Finance; 50 IAC 26-22-2; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA; filed Nov 2, 2020, 8:59 a.m.: 20201202-IR-050190635FRA)

50 IAC 26-22-3 Code lists for required data

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 3. The Property Tax Management System Code List Manual contains the complete list of codes required for data collection and submission. Data submissions must contain valid codes for specified fields based on this manual. The lists required for data submission include:

- (1) Code List 1 - Property Class Codes;
- (2) Code List 2 - Street Codes;
- (3) Code List 3 - Neighborhood Codes;
- (4) Code List 4 - Data Codes;
- (5) Code List 5 - Reason for Change Codes;
- (6) Code List 6 - Land Type Codes;
- (7) Code List 7 - Influence Factor Codes;
- (8) Code List 8 - Occupancy Codes;
- (9) Code List 9 - Story Configuration Codes;
- (10) Code List 10 - Attic Codes;
- (11) Code List 11 -- Basement Codes;
- (12) Code List 12 - Crawl Space Codes;
- (13) Code List 13 - Roofing Codes;
- (14) Code List 15 - Heating Codes;
- (15) Code List 17 - Quality Grade and Design Factor Codes;
- (16) Code List 18 - Construction Type Codes;
- (17) Code List 21A - Summary of Improvements (Residential and Agricultural Use Codes);
- (18) Code List 21B - Summary of Improvements (Commercial Industrial Use Codes);
- (19) Code List 22 - Condition Codes;
- (20) Code List 23 - Neighborhood Improvement Codes;
- (21) Code List 29 - Wall Type Codes;
- (22) Code List 30 - Frame Type Codes;
- (23) Code List 31 - Pricing Key Codes;
- (24) Code List 32 - Commercial/Industrial Improvement Use Type Codes;
- (25) Code List 33 - Hotel/Motel Configuration Codes;
- (26) Code List 37 - Adjustment Codes (Deductions, Exemptions, and Credits);
- (27) Code List 38 - Taxpayer Type Codes;
- (28) Code List 45 Grounds for Appeal Codes;
- (29) Code List 57 - Taxing Unit Type Codes;

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

- (30) Code List 59 - County Name and Numeric Codes;
- (31) Code List 60 - State Assigned Taxing District Name and Numeric Codes;
- (32) Code List 61 - State Assigned Township Name and Numeric Codes;
- (33) Code List 62 - Country Name and 3-digit Alpha Codes;
- (34) Code List 63 - Return Type Codes;
- (35) Code List 64 - Property Type Codes;
- (36) Code List 65 - Adjustment Type Codes;
- (37) Code List 66 - Waterfront Property Type Codes;
- (38) Code List 70 - Personal Property Number Type Codes;
- (39) Code List 71 - Sales Disclosure Contact Person Codes;

or other code lists as determined by the department and the legislative services agency, and provided in the Property Tax Management System Code List Manual. This document is available on the department's website located at www.in.gov/dlgf/ (*Department of Local Government Finance; 50 IAC 26-22-3; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA*)

50 IAC 26-22-4 Real property assessment data

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
 Affected: IC 6-1.1-31.5; IC 6-1.1-11-9

Sec. 4. (a) HEADER RECORD (the first record in each file):

Column	Start	End	Length	Type	Comments/Format
Filename	1	18	18	A	Filename (e.g. "Filename: PARCEL", or "Filename: IMPROVE")
County Number	19	35	17	A	Constant value (e.g. "County Number: 23")
County Description	36	75	40	A	Constant value (e.g. "County Description: LAKE COUNTY")
Location Cost Multiplier	76	84	9	A	Constant value (e.g. "LCM: 1.01")
File Format ID	85	105	21	A	Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data.
County Contact Name	106	145	40	A	Constant value (e.g. "County Contact Name: Robert Smith")
County Contact Phone	146	185	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555")
File create date	186	215	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")
File create time	216	237	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	238	258	21	A	Constant value (e.g. "Assessment Year: 2002")
Pay Year	259	272	14	A	Constant value (e.g. "Pay Year: 2003")
Software Vendor Name	273	312	40	A	Constant value (e.g. "Software Vendor Name: ABC Vendor")
Software Package Name and Version	313	372	60	A	Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5")
Software Vendor Phone Number	373	420	48	A	Constant value (e.g. "Software Vendor Phone Number: 317-555-5555")
Software Vendor Email	421	468	48	A	Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com")
Transmission Description	469	568	100	A	Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test")

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

(b) REAL PROPERTY PARCEL DATA FILE (one record per parcel) - Filename = PARCEL

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
GIS Parcel Number	26	50	25	A	
State Township Number	51	54	4	A	
District Number	55	57	3	A	
State-Assigned District Number	58	60	3	A	
Section and Plat	61	68	8	A	
Routing Number	69	93	25	A	
Property Address	94	133	40	A	
Property Address City	134	163	30	A	
Property Address Zip Code	164	173	10	A	Format xxxxx-xxxx
Property Class Code	174	176	3	A	Refer to Code List 1
Legal Description	177	676	500	A	
Neighborhood Identifier	677	688	12	A	
Neighborhood Factor	689	693	5	N	Format 3.2, e.g.: 08950; Implied: 089.50
Owner Name	694	773	80	A	
Owner Street Address or PO Box	774	813	40	A	
Owner Address City	814	843	30	A	
Owner Address State	844	845	2	A	
Owner Address Zip Code	846	855	10	A	Format xxxxx-xxxx
Date Transferred to Current Owner	856	865	10	A	
Level (Y/N)	866	866	1	A	
High (Y/N)	867	867	1	A	
Low (Y/N)	868	868	1	A	
Rolling (Y/N)	869	869	1	A	
Swampy (Y/N)	870	870	1	A	
Water (Y/N)	871	871	1	A	
Sewer (Y/N)	872	872	1	A	
Gas (Y/N)	873	873	1	A	
Electricity (Y/N)	874	874	1	A	
Street or Road Code	875	875	1	A	Refer to Code List 2
Sidewalk (Y/N)	876	876	1	A	
Alley (Y/N)	877	877	1	A	
Neighborhood Type	878	878	1	A	Refer to Code List 3
Waterfront Property Type	879	881	3	A	
Zoning	882	886	5	A	
Flood Hazard (Y/N)	887	887	1	A	
Current AV - Total Land	888	899	12	N	
Current AV - Total Improvements	900	911	12	N	
AV - Total Land and Improvements	912	923	12	N	

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

AV - Commercial Land	924	935	12	N	Should break AV up by Land Type Code. For Commercial/Industrial Land, refer to Code List 6
AV - Commercial Improvements	936	947	12	N	Should break AV up by Improvement Type Code. For Commercial/Industrial Improvements, refer to Code List 21B and 32
AV - Commercial Land and Improvements	948	959	12	N	Field should contain the sum of Commercial Land and Commercial Improvements broken out by Improvement Type Code and Land Type Code
AV - Residential Land and Lots	960	971	12	N	
AV - Residential Improvements	972	983	12	N	
AV - Residential Land and Improvements	984	995	12	N	
AV - Non-residential Land	996	1007	12	N	
AV - Non-residential Improvements	1008	1019	12	N	
AV - Non-residential Land and Improvements	1020	1031	12	N	
AV - Dwelling	1032	1043	12	N	If multiple dwellings exist, field should contain the total value of all dwellings on the parcel.
AV - Farmland	1044	1055	12	N	
AV - Classified Land	1056	1067	12	N	
AV - Homesite(s)	1068	1079	12	N	
Legally Deeded Acreage	1080	1088	9	N	Format 5.4 e.g.: 200001000; Implied: 20000.1000
Average AV/Acre	1089	1102	14	N	
Appraisal Date	1103	1112	10	A	Format mm/dd/yyyy
Reason for Change Code	1113	1114	2	A	Refer to Code List 5.
Prior AV - Total Land	1115	1126	12	N	This field should contain the assessed value at last tax lien date. The value prior to it being reassessed.
Prior AV - Total Improvements	1127	1138	12	N	This field should contain the assessed value at last tax lien date. The value prior to it being reassessed.
Adjustment Factor Applied	1139	1143	5	N	Format 3.2 e.g.: 00125; Implied: 001.25 Field should contain a "bottom line" adjustment factor in the event of equalization if applicable.

(c) LAND FILE (0, 1, or many records per parcel) - Filename = LAND

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Land/Lot Type Code	26	27	2	A	Refer to Code List 6
Actual Frontage	28	35	8	N	Format 7.1 e.g.: 00070005; Implied: 0007000.5
Effective Frontage	36	43	8	N	Format 7.1 e.g.: 00070005; Implied: 0007000.5
Effective Depth	44	51	8	N	Format 7.1 e.g.: 00070005; Implied: 007000.5
Base Rate	52	61	10	N	Format 8.2 (e.g.: 00010500.50)
Appraised Value	62	73	12	N	Field should contain the final AV of the land record after influence factors have been applied.
Acreage	74	83	10	N	Format 6.4 (e.g.: 12300.5555)
Square Feet	84	93	10	N	Format 8.2 (e.g.: 00010500.50)
Soil ID	94	98	5	A	

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Soil Productivity Factor	99	102	4	N	Format 2.2 e.g.: 0155; Implied: 01.55
Influence Factor Code 1	103	103	1	A	Refer to Code List 7
Influence Factor 1	104	107	4	N	Format +/- (e.g. -050 or 0025)
Influence Factor Code 2	108	108	1	A	Refer to Code List 7
Influence Factor 2	109	112	4	N	Format +/- (e.g. -050 or 0025)
Influence Factor Code 3	113	113	1	A	Refer to Code List 7
Influence Factor 3	114	117	4	N	Format +/- (e.g. -050 or 0025)
Depth Factor	118	120	3	N	Format 1.2 e.g.: 100; Implied: 1.00
Acreage Factor	121	123	3	N	Format 1.2 e.g.: 100; Implied: 1.00

(d) IMPROVEMENT FILE (0, 1, or many records per parcel) - Filename = IMPROVE

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Dwelling or Building Number (if applicable)	26	41	16	A	
Identification Number	42	44	3	A	
Improvement Type Code	45	52	8	A	Refer to Code List 21A for residential and 21B and 32 for commercial.
Story Height or Height	53	57	5	N	Format 3.2 e.g.: 00750; Implied: 007.50
Construction Type Code	58	60	3	A	Refer to Code List 18
Year Constructed	61	64	4	A	
Year Remodeled	65	68	4	A	
Effective Construction Year	69	72	4	A	
Grade	73	77	5	A	Refer to Code List 17
Condition Code	78	79	2	A	Refer to Code List 22
Neighborhood Code	80	81	2	A	Refer to Code List 23. Note, this is related to the "desirability rating".
Improvement Size	82	89	8	N	If the improvement is a dwelling or a commercial building, leave blank. The size is already indicated or able to be derived at the dwelling/building level.
Replacement Cost	90	101	12	N	
Appraised Value	102	113	12	N	Field should contain the final AV of the improvement following all adjustments.
Physical Depreciation %	114	116	3	N	Format (e.g.: 100 or 055)
Obsolescence Depreciation %	117	119	3	N	Format (e.g.: 100 or 055)
Percent Complete	120	122	3	N	Format (e.g.: 100 or 055)

(e) DWELLING FILE (0 or 1 record per improvement) - Filename = DWELLING

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Dwelling Number	26	41	16	A	Same value as entered in the respective improvement record.
Occupancy Code	42	42	1	A	Refer to Code List 8
Story Configuration Code	43	43	1	A	Refer to Code List 9
Story Height	44	48	5	A	

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Predominant Roofing Material Code	49	49	1	A	Refer to Code List 13
Heating System Code	50	50	1	A	Refer to Code List 15
Central Air Conditioning (Y/N)	51	51	1	A	
Number of Finished Rooms	52	53	2	N	
Attic Code	54	54	1	A	Refer to Code List 10
Attic Base Area	55	59	5	N	
Attic Finished Living Area	60	64	5	N	
Basement Code	65	65	1	A	Refer to Code List 11
Basement Base Area	66	70	5	N	
Basement Finished Living Area	71	75	5	N	
Crawl Space Code	76	76	1	A	Refer to Code List 12
Crawl Space Base Area	77	81	5	N	
Floor(s) Total Base Area	82	86	5	N	
Floor(s) Total Finished Living Area	87	91	5	N	
Total Base Value	92	101	10	N	
Row Type Adjustment	102	106	5	N	
Unfinished Interior Value Adjustment	107	112	6	N	
Extra Living Units Value Adjustment	113	122	10	N	
Rec Room Value Adjustment	123	132	10	N	
Loft Value Adjustment	133	142	10	N	
Fireplace Value adjustment	143	152	10	N	
No Heating Value Adjustment	153	158	6	N	
Air Conditioning Value Adjustment	159	168	10	N	
No Electrical Value Adjustment	169	178	10	N	
Plumbing Value Adjustment	179	188	10	N	
Garage value Adjustment	189	198	10	N	
Exterior Features Value Adjustment	199	208	10	N	
Total Bedrooms	209	210	2	N	
Number of Family Rooms	211	211	1	N	
Number of Dining Rooms	212	212	1	N	
Number of Full Baths	213	214	2	N	
Number of Half Baths	215	216	2	N	
Total Plumbing Fixtures	217	218	2	N	If no plumbing, indicate 00
Number of Masonry Fireplace Stacks	219	220	2	N	
Number of Masonry Fireplace Openings	221	222	2	N	
Number of Steel Fireplace Stacks	223	224	2	N	
Number of Steel Fireplace Openings	225	226	2	N	

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Integral Garage (Y/N)	227	227	1	A	
Attached Garage (Y/N)	228	228	1	A	
Attached Carport (Y/N)	229	229	1	A	
Basement Garage (Y/N)	230	230	1	A	
Garage Capacity (# Cars)	231	232	2	N	
Garage Sq. ft.	233	237	5	N	

(f) COMMERCIAL/INDUSTRIAL BUILDING FILE (0 or 1 record per improvement) - Filename = BUILDING

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Building Number	26	41	16	A	Same value as entered in the respective improvement record.
Pricing Key, Predominant Use	42	46	5	A	Refer to Code List 31 (e.g. GCM47)
Number of Floors	47	48	2	N	
Total Square Foot Area	49	57	9	N	
Total Base Value	58	69	12	N	
Plumbing Fixtures Value	70	83	14	N	
Special Features Value	84	97	14	N	
Exterior Features Value	98	111	14	N	

(g) BUILDING DETAIL FILE (1 or many records per building) - Filename = BLDDCTL

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Building Number	26	41	16	A	
Floor Number	42	44	3	N	
Section Letter or Number	45	47	3	A	
Pricing Key	48	52	5	A	Refer to Code List 31 (e.g. GCM47)
Use Code	53	60	8	A	Refer to Code List 32
Square Foot Area	61	66	6	N	
Square Foot Rate	67	71	5	N	Format 3.2 e.g.: 02514; Implied 025.14
Framing Type	72	72	1	N	Refer to Code List 30
Wall Type	73	73	1	N	Refer to Code List 29
Wall Height	74	75	2	N	
Heating/AC Value Adjustment	76	79	4	N	Format 2.2 e.g.: 1050; Implied: 10.50 Value adjustment per sq. ft.
Sprinkler Value Adjustment	80	83	4	N	Format 2.2 e.g.: 1050; Implied: 10.50 Value adjustment per sq. ft.
Average Depth for Strip Retail	84	89	6	A	
Individually Owned (Y/N) (Apartments or Condos)	90	90	1	A	
Unit Size of Individually Owned Unit (Apt or Condo)	91	96	6	N	
Configuration Code (Motels or Hotels)	97	99	3	A	Refer to Code List 33
Number of Units (Apartments, Condos, Motels, or Hotels)	100	102	3	N	

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Average Unit Size (Sq. ft. for Apt, Condos, Motels, Hotels)	103	108	6	N	
---	-----	-----	---	---	--

(h) APPEALS TRACKING FILE (0, 1, or many records per parcel) - Filename = APPEAL

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Reason for Change (Appeal Form Number)	26	28	3	A	
Grounds for Appeal Code	29	48	20	A	Refer to Code List 45
Prior Value	49	60	12	N	
New Value	61	72	12	N	
Date of Adjustment	73	82	10	A	Format mm/dd/yyyy
Petitioner's Name	83	162	80	A	
Petitioner's Address or PO Box	163	202	40	A	
Petitioner's Address City	203	232	30	A	
Petitioner's Address State	233	234	2	A	
Petitioner's Zip Code	235	244	10	A	Format xxxxx-xxxx
Date Appeal was Filed	245	254	10	A	Format mm/dd/yyyy
Date the Board of Review Mailed the Determination to the Taxpayer	255	264	10	A	Format mm/dd/yyyy

(i) TRAILER RECORD (the last record in each file)

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

(Department of Local Government Finance; 50 IAC 26-22-4; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-22-5 Personal property data

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
 Affected: IC 6-1.1-4-25; IC 6-1.1-31.5

Sec. 5. (a) HEADER RECORD (appears once per file):

Column	Start	End	Length	Type	Comments/Format
Filename	1	18	18	A	Filename (e.g. "Filename: PERSPROP", or "Filename: POOLDATA")
County Number	19	35	17	A	Constant value (e.g. "County Number: 23")
County Description	36	75	40	A	Constant value (e.g. "County Description: LAKE COUNTY")
File Format ID	76	96	21	A	Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data.
County Contact Name	97	136	40	A	Constant value (e.g. "County Contact Name: Robert Smith")
County Contact Phone	137	176	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555")

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

File create date	177	206	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")
File create time	207	228	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	229	249	21	A	Constant value (e.g. "Assessment Year: 2002")
Pay Year	250	263	14	A	Constant value (e.g. "Pay Year: 2003")
Software Vendor Name	264	303	40	A	Constant value (e.g. "Software Vendor Name: ABC Vendor")
Software Package Name and Version	304	363	60	A	Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5")
Software Vendor Phone Number	364	411	48	A	Constant value (e.g. "Software Vendor Phone Number: 317-555-5555")
Software Vendor Email	412	459	48	A	Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com")
Transmission Description	460	559	100	A	Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test")

(b) PERSONAL PROPERTY FILE - (appears 0 times or once per taxpayer - Filename = PERSPROP)

Column	Start	End	Length	Type	Comments/Format
Tax Identification Number	1	25	25	A	Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Federal Tax Number	26	37	12	A	Counties should enter the Federal ID number (or Social Security number when appropriate) in the "Federal Tax Number" field of the PERSPROP file.
Taxpayer Type Code	38	50	13	A	Refer to Code List 38
Taxpayer Name	51	130	80	A	
Taxpayer Street Address	131	170	40	A	
City	171	200	30	A	
State	201	217	17	A	
Zip Code	218	227	10	A	Format xxxxx-xxxx
AV - Vehicles	228	237	10	N	
AV - Boats and Boat Equipment	238	247	10	N	
AV - Farm Implements and Equipment	248	257	10	N	
AV - Livestock, Poultry, and Fur-Bearing Animals	258	267	10	N	
AV - Grain, Seeds, and Forage Crops	268	277	10	N	
AV - Inventories from Form 103, Schedule B	278	287	10	N	
AV - Business Depreciable Personal Property	288	297	10	N	
AV - Inventories of Public Utility Companies	298	307	10	N	

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

AV - Fixed Depreciable Personal Property of Public Utility Companies	308	317	10	N	
Principal Business Activity Code	318	323	6	A	This field should contain North American Industry Classification System (NAICS) codes.

(c) POOL DATA FILE - (appears 0, 1, or many times per taxpayer) - Filename = POOLDATA

Column	Start	End	Length	Type	Comments/Format
Tax Identification Number	1	25	25	N	Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Pool Number	26	26	1	N	
Acquisition Start Date	27	36	10	A	Format mm/dd/yyyy
Acquisition End Date	37	46	10	A	Format mm/dd/yyyy
Adjusted Cost	47	58	12	N	
Total Cost (or Base Year Value)	59	70	12	N	

(d) APPEALS TRACKING FILE (0, 1, or many records per taxpayer) - Filename = APPEALPP

Column	Start	End	Length	Type	Comments/Format
Tax Identification Number	1	25	25		Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Reason for Change (Appeal Form Number)	26	28	3	A	
Grounds for Appeal Code	29	48	20	A	Refer to Code List 45
Prior Value	49	60	12	N	
New Value	61	72	12	N	
Date of Adjustment	73	82	10	A	
Petitioner's Name	83	162	80	A	
Petitioner's Address or PO Box	163	202	40	A	
Petitioner's Address City	203	232	30	A	
Petitioner's Address State	233	234	2	A	
Petitioner's Zip Code	235	244	10	A	Format mm/dd/yyyy
Date Appeal was Filed	245	254	10	A	Format mm/dd/yyyy
Date the Board of Review Mailed the Determination to the Taxpayer	255	264	10	A	Format mm/dd/yyyy

(e) TRAILER RECORD (appears once per file)

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

(Department of Local Government Finance; 50 IAC 26-22-5; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

50 IAC 26-22-6 Annually assessed mobile homes

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 6. (a) HEADER RECORD (appears once per file):

Column	Start	End	Length	Type	Comments/Format
Filename	1	18	18	A	Filename (e.g. "Filename: MOBILE", or "Filename: APPEALMH")
County Number	19	35	17	A	Constant value (e.g. "County Number: 23")
County Description	36	75	40	A	Constant value (e.g. "County Description: LAKE COUNTY")
File Format ID	76	96	21	A	Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data.
County Contact Name	97	136	40	A	Constant value (e.g. "County Contact Name: Robert Smith")
County Contact Phone	137	176	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555")
File create date	177	206	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")
File create time	207	228	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	229	249	21	A	Constant value (e.g. "Assessment Year: 2002")
Pay Year	250	263	14	A	Constant value (e.g. "Pay Year: 2003")
Software Vendor Name	264	303	40	A	Constant value (e.g. "Software Vendor Name: ABC Vendor")
Software Package Name and Version	304	363	60	A	Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5")
Software Vendor Phone Number	364	411	48	A	Constant value (e.g. "Software Vendor Phone Number: 317-555-5555")
Software Vendor Email	412	459	48	A	Constant value (e.g. "Software Vendor Email: ")
Transmission Description	460	559	100	A	Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test")

(b) PERSONAL PROPERTY - ANNUALLY ASSESSED MOBILE HOMES FILE (0, 1, or many records per taxpayer) -

Filename = MOBILE

Column	Start	End	Length	Type	Comments/Format
Tax Identification Number	1	25	25	A	Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Township Number	26	29	4	A	State Standard Township Number
District Number	30	32	3	A	State Standard District Number
Owner Name	33	72	40	A	
Property Address Street	73	112	40	A	
Property Address City	113	142	30	A	
Property Address Zip Code	143	152	10	A	

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Annually Assessed Mobile Home Year	153	156	4	N	
Annually Assessed Mobile Home Make	157	181	25	A	
Annually Assessed Mobile Home Size	182	186	5	A	This field should contain the area of the mobile in sq. ft.
AV - Annually Assessed Mobile Home	187	192	6	N	This field should include the Assessed Value of the mobile home and all of its appurtenances
Annually Assessed Mobile Home Park Name	193	232	40	A	

(c) APPEALS TRACKING FILE (0, 1, or many records per taxpayer) - Filename = APPEALMH

Column	Start	End	Length	Type	Comments/Format
Tax Identification Number	1	25	25		Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Reason for Change (Appeal Form Number)	26	28	3	A	
Grounds for Appeal Code	29	48	20	A	Refer to Code List 45
Prior Value	49	60	12	N	
New Value	61	72	12	N	
Date of Adjustment	73	82	10	A	
Petitioner's Name	83	162	80	A	
Petitioner's Address or PO Box	163	202	40	A	
Petitioner's Address City	203	232	30	A	
Petitioner's Address State	233	234	2	A	
Petitioner's Zip Code	235	244	10	A	Format mm/dd/yyyy
Date Appeal was Filed	245	254	10	A	Format mm/dd/yyyy
Date the Board of Review Mailed the Determination to the Taxpayer	255	264	10	A	Format mm/dd/yyyy

(d) TRAILER RECORD (appears once per file)

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

(Department of Local Government Finance; 50 IAC 26-22-6; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-22-7 Oil and gas assessments

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5
 Affected: IC 6-1.1-31.5

Sec. 7. (a) HEADER RECORD (appears once per file):

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Column	Start	End	Length	Type	Comments/Format
Filename	1	18	18	A	Filename (e.g. "Filename: OILGAS")
County Number	19	35	17	A	Constant value (e.g. "County Number: 23")
County Description	36	75	40	A	Constant value (e.g. "County Description: LAKE COUNTY")
File Format ID	76	96	21	A	Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data.
County Contact Name	97	136	40	A	Constant value (e.g. "County Contact Name: Robert Smith")
County Contact Phone	137	176	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555")
File create date	177	206	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")
File create time	207	228	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	229	249	21	A	Constant value (e.g. "Assessment Year: 2002")
Pay Year	250	263	14	A	Constant value (e.g. "Pay Year: 2003")
Software Vendor Name	264	303	40	A	Constant value (e.g. "Software Vendor Name: ABC Vendor")
Software Package Name and Version	304	363	60	A	Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5)
Software Vendor Phone Number	364	411	48	A	Constant value (e.g. "Software Vendor Phone Number: 317-555-5555")
Software Vendor Email	412	459	48	A	Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com")
Transmission Description	460	559	100	A	Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test")

(b) OIL AND GAS WELL ASSESSMENTS FILE (0 or many records per parcel) - Filename = OILGAS

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Oil and gas property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Well Type	26	28	3	A	Field should include one of "OIL" or "GAS"
Lease	29	48	20	A	
Owner or Operator?	49	58	10	A	
Acreage	59	67	9	N	Format 5.4 e.g.: 510005020; Implied: 51000.5020
Barrels of Oil or MCM Gas in Storage	68	76	9	N	Format 7.2 e.g.: 001050050; Implied: 0010500.50
Average Daily Production (Bbls or MCM)	77	85	9	N	Format 7.2 e.g.: 001050050; Implied: 0010500.50

(c) TRAILER RECORD (appears once per file)

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of "TRAILER"

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.
--------------------	----	----	----	---	---

(Department of Local Government Finance; 50 IAC 26-22-7; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

50 IAC 26-22-8 Real and personal tax data

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-11-9; IC 6-1.1-31.5

Sec. 8. (a) HEADER RECORD (first record in each file):

Column	Start	End	Length	Type	Comments/Format
Filename	1	18	18	A	Filename (e.g. "Filename: TAXDATA", or "Filename: ADJUSTMENTS")
County Number	19	35	17	A	Constant value (e.g. "County Number: 23")
County Description	36	75	40	A	Constant value (e.g. "County Description: LAKE COUNTY")
File Format ID	76	96	21	A	Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data.
County Contact Name	97	136	40	A	Constant value (e.g. "County Contact Name: Robert Smith")
County Contact Phone	137	176	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555")
File create date	177	206	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")
File create time	207	228	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	229	249	21	A	Constant value (e.g. "Assessment Year: 2002")
Pay Year	250	263	14	A	Constant value (e.g. "Pay Year: 2003")
Software Vendor Name	264	303	40	A	Constant value (e.g. "Software Vendor Name: ABC Vendor")
Software Package Name and Version	304	363	60	A	Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5)
Software Vendor Phone Number	364	411	48	A	Constant value (e.g. "Software Vendor Phone Number: 317-555-5555")
Software Vendor Email	412	459	48	A	Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com")
Transmission Description	460	559	100	A	

(b) REAL AND PERSONAL TAX DATA FILE (one record per parcel) - Filename = TAXDATA

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Real properties must match the State 18-digit parcel number in the Real Property Parcel Data File. Personal properties must be unique within the county and match the Personal Property Data File. The first two digits must correspond with the county number.
Tax Identification Number	26	50	25	A	
Taxpayer Name	51	130	80	A	
Taxpayer Street Address	131	170	40	A	
Taxpayer City	171	200	30	A	

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Taxpayer State	201	217	17	A	
Taxpayer Zip Code	218	227	10	A	Format xxxxx-xxxx
Tax District Number	228	230	3	A	
Tax District Rate	231	235	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
State-Assigned District Number	236	239	4	A	
County Tax Rate	240	244	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Township Number	245	248	4	A	
Township Tax Rate	249	253	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - School Corporation Number	254	263	10	A	
School Corporation Tax Rate	264	268	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Library District Number	269	278	10	A	
Library District Tax Rate	279	283	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - City Number	284	293	10	A	
City Tax Rate	294	298	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Special District 1 Name	299	328	30	A	
Special District 1 Tax Rate	329	333	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Special District 2 Name	334	363	30	A	
Special District 2 Tax Rate	364	368	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Special District 3 Name	369	398	30	A	
Special District 3 Tax Rate	399	403	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Special District 4 Name	404	433	30	A	
Special District 4 Tax Rate	434	438	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Federal Tax ID Number	439	450	12	N	
Government Owned Code	451	470	20	A	
Total Net AV	471	484	14	N	
Gross Tax Due	485	498	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50
State Property Tax Replacement Credit Amount -Total	499	512	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50
Property Tax Replacement Credit %	513	518	6	N	Format 3.3 e.g.: 010155; Implied: 010.155%
Homestead %	519	524	6	N	Format 3.3 e.g.: 010155; Implied: 010.155%
Net Tax Due	525	538	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50
Late Penalty - Personal Property	539	552	14	N	
Undervalued Penalty - Personal Property	553	566	14	N	
Prior Delinquency	567	580	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50

COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM

Prior Penalty	581	594	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50
Total Tax + Penalty Billed	595	608	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50
Current AV - Total Land	609	620	12	N	
Current AV - Total Improvements	621	632	12	N	
AV - Total Land and Improvements	633	644	12	N	
AV - Residential Land and Lots	645	656	12	N	
AV - Residential Improvements	657	668	12	N	
AV - Residential Land and Improvements	669	680	12	N	
AV - Non-residential Land	681	692	12	N	
AV - Non-residential Improvements	693	704	12	N	
AV - Non-residential Land and Improvements	705	716	12	N	

(c) ADJUSTMENTS FILE (0, 1, or many records per parcel) - Filename = ADJMENTS

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Real properties must match the State 18-digit parcel number in the Real Property Parcel Data File. Personal properties must be unique within the county and match the Personal Property Data File. The first two digits must correspond with the county number.
Adjustment Type (C/E/D)	26	26	1	A	C = Credit, E = Exemption, D = Deduction
Adjustment Code	27	28	2	A	Refer to Code List 37
Amount	29	40	12	N	Format 10.2 e.g.: 000010050010; Implied 0000100500.10
Starting Year	41	44	4	A	
Number of Years	45	46	2	N	

(d) TRAILER RECORD (appears once per file)

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

(Department of Local Government Finance; 50 IAC 26-22-8; filed Jan 28, 2011, 3:07 p.m.: 20110223-IR-050100165FRA)

*