

# Indiana

Department of Local Government Finance



*Committed to a fair and equitable property tax system for Hoosier taxpayers.*

## **Gateway Abstract and related project updates**

**Auditors Conference**

**October 25, 2018**

**Matthew Parkinson**

**Deputy Commissioner and Chief of Staff,  
Department of Local Government Finance**



# Gateway Abstract – Text Files

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- The abstract review begins with the county generating and uploading the following seven files:

## **File Name: TAXDATA**

- Compilation of the individual property tax records that are billed by a county during a given pay cycle; file contains the taxpayer's name and mailing address, property's gross AV, net AV, gross tax due, net tax due, & penalties; should mirror the data that is reflected on a taxpayer's TS-1.

## **File Name: ADJMENTS**

- Inventory of exemptions, deductions, and credits that are applied to a given record contained in the TAXDATA file, as well as the amount for each particular exemption, deduction, and credit applied to the record.



# Gateway Abstract – Text Files

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## **File Name: ABTAXSUPP**

- Additional data points that are reflected on the current abstract template but are not captured via the TAXDATA and ADJMENTS files; examples of items captured via this file are statement processing charges and the 10% Penalty on prior year's taxes at prior year final tax installment due date.

## **File Name: ABCERTRATE**

- Certified tax rates from the county's budget order issued by the Department; the file layout of the ABCERTRATE file matches the layout and information contained in the CERTDRATES file.

## **File Name: TIFSUMM**

- Inventory of TIF districts in a county, including the TIF District ID (as it is uploaded to TIF Management in Gateway) and the TIF District Name as in the county's tax and billing system.



# Gateway Abstract – Text Files

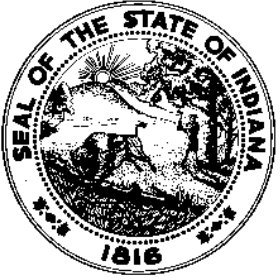
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## **File Name: TIFTAX**

- Similar to the TAXDATA file, but 1) the TIFTAX file is structured around the various TIF districts in a county and the parcels that are included within those TIF districts and 2) the values reflected in the TIFTAX file represent the portion of an individual tax bill that would be apportioned to the redevelopment district unit of the applicable TIF district.

## **File Name: TIFTAXSUPP**

- Similar to the ABTAXSUPP file; but 1) the TIFTAXSUPP file is structured around the various TIF districts in a county and the parcels that are included within those TIF districts and 2) the values reflected in the TIFTAXSUPP file represent the portion of an individual tax bill that would be apportioned to the redevelopment district unit of the applicable TIF district.



# Rates

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- Tax rates in the abstract files match the certified tax rates.
- Only exception is for phase-in districts.
- Validation on file upload requires that the tax rates uploaded line up with the tax rates certified.



# County Review

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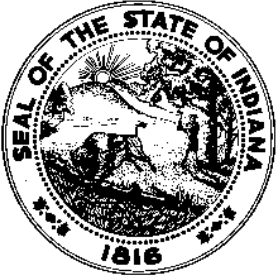
- Comparison threshold is currently set to 10%.
- In time, counties will likely see customizable thresholds, with responses required for 10% variances.
- Counties should strive to provide thorough answers in the review section.



# Gateway Abstract Tour

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- Let's take a look at some of the more recent Gateway Abstract developments.

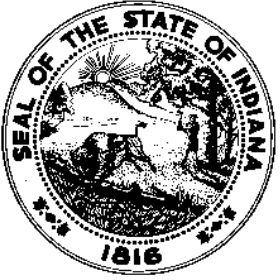


# Circuit Breaker Adjusted Rates

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- Circuit breaker adjusted rates are computed after the abstract is approved.
- Rates are then entered into Tax & Bill software and used during settlement.





# Circuit Breaker Adjusted Rates

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- In 2019, circuit breaker rates will be distributed to counties in a new file known as ABCBSRATES.
- ABCBSRATES will look similar to the CERTDRATES file distributed with budget orders.
- One extra field on top of CERTDRATES contents for the circuit breaker-adjusted rates.



# Circuit Breaker Adjusted Rates

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- Circuit breaker adjusted rates modify unit and fund rates to reflect the proportion of property tax dollars that should be distributed to units.
- Key factors include exempt funds (typically from referenda) and protected debt service funds.
- Exempt funds do not have 1/2/3% circuit breaker applied.



# Circuit Breaker Adjusted Rates

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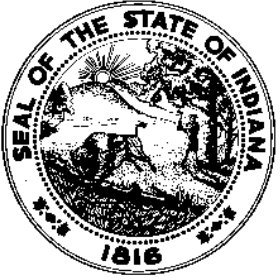
- Circuit breaker adjusted rates are listed to four decimal points, similar to tax rates.
- **IMPORTANT:** The circuit breaker adjusted rates are for settlement and not for actual tax bill calculations.



# Abstract Reports

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- Excel and PDF reports lining up with abstract sections.
- Major reports:
  - Taxing District Summary
  - Assessed Value
  - Levies
  - Rates
  - Unit Details
  - TIF Details



# Budget Certifications

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- We are currently in the process of reviewing local government budgets.
- This year, we began reviewing budgets in mid-September.
- We anticipate sending 1782 notices within the next few weeks.



# Budget Certifications

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- Our team is working as quickly as possible to meet the December 31/January 15 deadline.
- Standard budget order deadline is December 31.
- Modified deadline is January 15 if a taxing unit is issuing debt in December or filing a shortfall appeal.



# 1782 Notices

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- Reminder: Update your 1782 notice recipients within Gateway Budget.



# 1782 Notices

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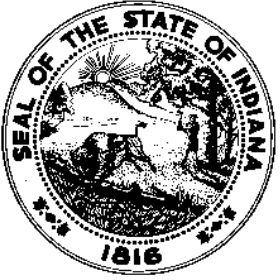
- Suggestion: List backup 1782 notice recipients.

## 1782 Notice Recipients

Use this form to register any recipients of this unit's 1782 notice e-mail.

| Contact Name       | Contact Email                   | Phone Number (Optional) |
|--------------------|---------------------------------|-------------------------|
| George Washington  | GeneralWashington1776@gmail.com | 317-123-4567            |
| Thomas Jefferson   | FirstSecOfState@gmail.com       | 812-987-6543            |
| Alexander Hamilton | CentralBankFan@gmail.com        | 219-678-9012            |





# Submitted Budget Forms

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- Unit without debt

|  |                                 |
|--|---------------------------------|
| <b>Current Year Financial Worksheet: Additional Calculations for Form 4B</b> ✓ |                                 |
| <a href="#">Click to view form</a>   | ✓ This form has been submitted. |
| Submitted on 10/1/2018 7:18:56 PM  |                                 |
| <b>Debt Worksheet</b>  | ⚠                               |
| Form 1: Budget Estimate  | ✓                               |
| Form 2: Estimate of Miscellaneous Revenues                                     | ✓                               |
| Form 3: Notice to Taxpayers  | ✓                               |
| Form 4: Ordinance / Resolution of Appropriations and Tax Rates                 | ✓                               |
| Form 4A: Budget Report   | ✓                               |
| Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate            | ✓                               |
| 1782 Recipients: Registration of 1782 Notice E-mail Recipients                 | ✓                               |



# Submitted Budget Forms

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- Unit with debt

|  |                                 |
|--|---------------------------------|
| <b>Current Year Financial Worksheet: Additional Calculations for Form 4B</b> | ✓                               |
| <a href="#">Click to view form</a>   | ✓ This form has been submitted. |
| Submitted on 10/10/2018 2:10:52 PM   |                                 |
| <b>Debt Worksheet</b>  | ✓                               |
| <b>Form 1: Budget Estimate</b>   | ✓                               |
| <b>Form 2: Estimate of Miscellaneous Revenues</b>                            | ✓                               |
| <b>Form 3: Notice to Taxpayers</b>   | ✓                               |
| <b>Form 4: Ordinance / Resolution of Appropriations and Tax Rates</b>        | ✓                               |
| <b>Form 4A: Budget Report</b>  | ✓                               |
| <b>Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate</b>   | ✓                               |
| <b>1782 Recipients: Registration of 1782 Notice E-mail Recipients</b>        | ✓                               |



# Thank you!

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- DLGF Website: [www.in.gov/dlgf](http://www.in.gov/dlgf)
  - “Contact Us”: [www.in.gov/dlgf/2338.htm](http://www.in.gov/dlgf/2338.htm)
- AOS Website: <https://www.in.gov/auditor/>
  - “Contact Us”: <https://www.in.gov/auditor/2334.htm>
- Matthew Parkinson, Deputy Commissioner and Chief of Staff
  - Telephone: 317.232.3759
  - E-mail: [mparkinson@dlgf.in.gov](mailto:mparkinson@dlgf.in.gov)