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Gateway Abstract Manual

Prepared by the Department of Local Government Finance



February 2025

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INTRODUCTION

The Gateway Abstract Manual guides county auditors and staff through the Gateway Abstract Application process.

This manual is designed to assist users on the procedural uses of the Gateway Abstract Application to minimize risk of inaccuracy reported on the abstract which could result in incorrect tax bills and/or in incorrect distribution of funds at settlement.

For any questions pertaining to completing the abstract via the Gateway Abstract Application please contact:

1. The [Budget Field Representative](#) assigned to your county for all general questions.
2. Your tax and billing vendor for any questions regarding text files.
3. Department of Local Government Finance (“Department”) (support@dlgf.in.gov) for Gateway log-in issues.

ABSTRACT OF TAXES - GENERAL INFORMATION

As prescribed in Ind. Code § 6-1.1-22-5, the county auditor is required to prepare and deliver a certified copy of an abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in that year in each taxing district of the county.

The current taxes reported on the abstract must agree with the assessments, deductions, and current taxes in the real estate, utility, and business personal property tax duplicates. Some counties may not have a separate utility tax duplicate. Some counties may include utility assessments and taxes in the business personal property duplicate. However, utility assessments, business personal property assessments and taxes are to be reported separately on the abstract.

The delinquencies reported on the abstract must agree with the delinquencies in the real estate, utility, personal property, and mobile home tax duplicates, and should also agree with the delinquencies reported at the previous December settlement plus the penalties added at the prior final tax installment due date.

The assessments and total taxes reported on the abstract are not computed, it is a summary report of the tax duplicates.

GATEWAY ABSTRACT TIMELINE

1. Provide Pre-Abstract Survey Responses.

The pre-abstract survey begins the abstract process. This survey is conducted through the Gateway Abstract Application and will assist the Department in gathering data related to abstract preparation. The survey highlights particular changes to the current year abstract and identifies areas which may need to be reviewed in greater detail. The Pre-Abstract Survey section of this manual provides a walk-through for completing the pre-abstract survey.

2. Complete the Property Tax Relief (“PTR”) submission (**Only applicable to counties with property tax relief**).

Starting in Spring 2024, the PTR Workbook (“PTRW”) was integrated into the Gateway Abstract Application. This is what will be used to assist counties in determining the PTR rates for those counties who have adopted a Local Income Tax (“LIT”) Property Tax Replacement Credit (“PTRC”) Rate.

Once the PTR assessed values have been pulled from the tax and billing software, counties with PTR will input those Assessed Values (“AVs”) by district and bucket type on the “Property Tax Replacement Net Assessed Value” page. Additionally, counties should send the PTR AV source documentation to their assigned [Budget Field Representative](#) as this is a required step in the PTR review.

After required information has been submitted via Gateway and to the assigned field representative, the Department will review the information and alert the county when the county’s PTR rates have been generated, reviewed, and approved.

3. Upload the seven text files to the Gateway Abstract Application.

After receiving PTR approval (only applicable to counties with PTR), the county will do the necessary abstract processes in their tax and billing software. Once finished, the county will then upload the seven text files generated from their tax and billing system into the Gateway Abstract Application and verify the text files uploaded were accepted and passed all diagnostics. If any errors occur the county auditor will need to work with their software vendor and the Department via support@dlgf.in.gov to correct the upload errors.

4. Review and verify information populated in all abstract sections is as expected.

After a successful upload of all text files, it is the county’s responsibility to verify the accuracy of all data uploaded to the Gateway Abstract Application. The information in the Gateway Abstract Application can be readily exported to Excel so that the county can more effectively review and analyze the data.

If all diagnostics are cleared, the county verifies all information by reviewing main data points such as taxing districts, tax rates, Net Assessed Values (“NAVs”), levies, and Tax Increment Financing (“TIF”) districts. If any data uploaded into the Gateway Abstract Application is incorrect, the county will need to work with their tax and billing software vendor and the Department via their assigned field representative to correct the incorrect data.

5. Complete review section questions.

Variances between expected values or changes in data from Certified Net Assessed Values (“CNAV”) and abstract figures will be flagged in the review section. Counties will be required to submit responses and provide explanations as to why unexpected values have been reported. It is important to provide as much detail as possible prior to submitting the abstract for review by the Department.

6. Submit abstract for review by the Department.

After verification that all information is accurate and responses to questions have been provided, the county auditor will sign off on the “Form Signature Box”.

7. Department review.

The Department will review the submitted abstract for accuracy. The Department will contact the county auditor directly with any questions regarding the submission.

8. Abstract approval.

After the Department has verified the information on the abstract submission appears to be complete and correct, the county auditor is notified that the abstract is approved.

9. Circuit-breaker-adjusted distribution rates

The circuit-breaker-adjusted distribution rates will be produced by the Gateway Abstract Application after all 92 county abstracts have been approved. The circuit-breaker-adjusted distribution rates will be generated in a text file that can be uploaded directly to tax and billing systems. Notices will be sent out to counties when their circuit-breaker-adjusted distribution rates are available.

NAVIGATING TO THE GATEWAY ABSTRACT APPLICATION

The first step to completing the abstract is understanding how to navigate to the Gateway Abstract Application. These steps will take users through logging into Gateway and opening the Gateway Abstract Application.

Step One – Log-In to Gateway: A user can log into Gateway by going to the log-in screen on the Gateway website at: <https://gateway.ifionline.org/login.aspx>. If a user needs

assistance with the username, please contact the Department at: support@dlgf.in.gov. Password help is accessed by clicking on the “Forgot your password?” link. Enter the username, and the Department will email you a new password. If you do not receive a new password, please contact the Department at: support@dlgf.in.gov.

Step Two - Select Abstract Application: After logging into Gateway, you will be taken to the “Welcome to the Indiana Gateway for Governmental Units” page. From the welcome screen, scroll down to “Select Application” and under the “Department of Local Government Finance (DLGF)” category select “Abstract.”

Select Application

Department of Local Government Finance (DLGF)	Deadline
Additional Appropriations	Details
Abstract ←	Details
Assessor Reports	Jan 15
Budgets	Details
Data Entry for CNAV and Form 22	Details
Debt Management	Details
Economic Development Reporting	Sep 30
File Transmission	Details

Step Three - Select County and Year: After clicking on Abstract, the user will be taken to the “Select County From List” page. Make sure the drop down on the tax year is “2025” and then click on your county.

Select County from List

Tax Year ←

County Code	Unit Name	User Role
01	ADAMS COUNTY ←	Read

After selecting the county, the user should see the “Welcome to Gateway Abstract” page.

Menu

Close Menu

- County Select
- Abstract Home** ←
- Pre-Abstract Survey
- Property Tax Relief
- more ▾

Welcome to Gateway Abstract!

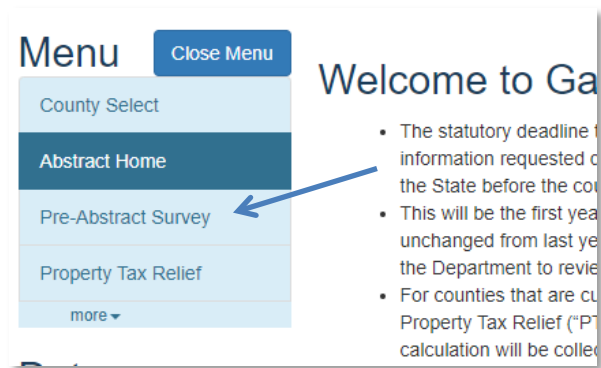
- The statutory deadline to complete the Abstract submission information requested documentation is Friday, March 15, 2025, the State before the county will be authorized to generate a
- This will be the first year that the Department is responsible unchanged from last year. Each county will again upload data the Department to review.
- For counties that are currently levying a local income tax (“L Property Tax Relief (“PTR”) rate calculation. Instead of prov

PRE-ABSTRACT SURVEY

The Pre-Abstract Survey is the beginning of the abstract process. This survey is used by the Department to gather specific information needed to populate portions of the abstract and the PTR calculation, including any phase-in information, communication reminders, or any important changes to the abstract.

Steps for completing the survey are as follows:

Step One - Log into Gateway: Open the survey from the Gateway Abstract Application.



Step Two—Answer the questions as applicable.

A screenshot of the 'Gateway Pre-Abstract Survey' form. The title 'Gateway Pre-Abstract Survey' is at the top. Below it, there are three sections, each with a question and two radio button options. The first section is 'Gateway Abstract' with the question 'The uploads to the Department of Local Government Finance (DLGF) Gateway Abstract Application will be the only submissions accepted by the Auditor of State (AOS). Excel templates will not be provided and/or accepted.' and options 'I understand' (selected) and 'I do not understand'. The second section is 'Property Tax Relief' with the question 'Does your county offer property tax relief credits?' and options 'Yes' (selected) and 'No'. The third section is 'Property Tax Relief Rates Calculation' with the question 'The calculation of the Property Tax Relief rates will be performed by the State Auditor's Office, outside of Gateway. The county is responsible for loading these Property Tax Relief rates into their tax and billing system.' and options 'I understand' (selected) and 'I do not understand'. A blue arrow points to the 'I understand' option in the first section.

Step Three – Confirm Property Tax Relief Allocations (if applicable): If the county adopted PTR, the county would need to ensure they have reviewed the PTR fund cash balance (Fund 6203), the percentage of the PTR dollars on hand the county wishes to take through the PTR calculation (between 98-100%), and the current PTR allocation by property type. The pre-abstract survey will require a county to enter this information. Please remember having the correct information reported on the county survey is extremely important.

Final PTRC Balance (12/31)

Please enter the balance of county fund: Local Income Tax - Property Tax Relief County 6203 as of 12/31 \$638,107.50

Property Tax Relief Calculation

In order to calculate the property tax relief rate(s), the Department will use the sum of the County's current year income tax for property tax relief, as certified by the State Budget Agency ("SBA"), and the December 31 cash balance for SBOA fund 6203 as reported above. A county may elect to use an amount less than this total in order ensure the fundability of the credit for the current year. In the box below, please indicate what percentage of the total relief available should be used in the calculation. The value must between 98% and 100%.

100.00 %

Please enter your current allocation percentages for the property tax relief credit among the three different buckets

All Property	0.0000	%
1%	55.0000	%
2%	10.0000	%
3%	0.0000	%
Residential	35.0000	%
Former Qualified Residential	0.0000	%

Questions regarding the allocation of the county's PTR should be directed to your [Budget Field Representative](#).

Step Four—Special Tax District Information: If your county has any Municipal Tax Exemption ("MTE") or phase-in districts, input the information accordingly in the appropriate spot. If not, please indicate by marking the check mark affirming there are none.

No Special Taxing Districts Reported ☒ This is correct

You are not reporting any taxing districts as Phase-In or Municipal Tax Exempt

Step Five – Submit the Survey: Complete the survey and submit it by clicking submit at the bottom of the survey. Questions regarding the survey should be directed to your [Budget Field Representative](#).

PROPERTY TAX RELIEF SUBMISSION *(If Applicable)*

This section of the manual only applies to counties with property tax relief.

The PTR is used to assist county auditors in the calculation of a PTR tax rate that is applied to taxpayer bills. The steps for completing the PTR will be as follows:

Step One – PTR Assessed Value Generation: Once the Pre-Abstract Survey has been successfully completed by a PTR County, the county can immediately move on to the next step of pulling the PTR AV generation from the tax and billing software.

Step Two – Data Entry into the Gateway Abstract Application: The information from the tax and billing software will be manually entered in the Net Assessed Value Submission

page on the Abstract Application. *As mentioned above, please send the AV source material to the county's assigned [Budget Field Representative](#).*

Tax District Code	Tax District Name	All Property NAV	1% NAV	2% NAV	3% NAV	Residential NAV
001	Clay Twp					
002	C-Clay Annex					
003	Clifty Twp					
004	Columbus Twp					
005	City of Columbus					
006	Flatrock Twp					
007	C-Flatrock Annex					
008	Clifford					
009	German Twp					
010	Edinburgh					

Step Three – Submit for Review: Once the data entry of the AVs by bucket type has been completed, save the values, then submit for review.

Step Four – Department Review: Once the county has submitted the source material to their Budget Field Representative, the Department will begin the review of the information provided in the pre-abstract, AV data entry, and tax and billing source material. If the information matches both historical expectations and source material, the county will receive a PTR Rate approval letter.

Step Five – Approval of PTR and next steps: Once the approval letter has been received, the county can continue to the next step of the abstract process.

PREPARING AND UPLOADING TEXT FILES *(All Counties)*

Prior to starting the abstract submission process, counties should complete their tax duplicates. Tax duplicates are prepared once the county has received a certified budget order from the Department and uploaded the CERTDRATES and ALLCERRATE files (issued by the Department) to the county's tax and billing system.

Once the tax duplicate is complete, abstract files produced by the county's tax and billing system should be uploaded to the Gateway Abstract Application.

The premature production of the abstract files could create differences in abstract charges occurring at December settlement. After the tax duplicates have been calculated, any changes made to tax parcels must be done with a certificate of error, auditor's charges, auditor's assessments, and added assessments.

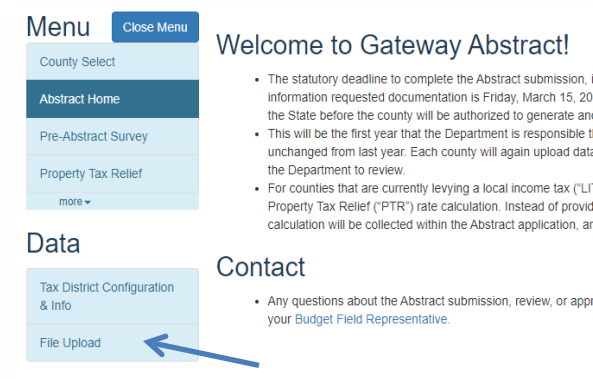
The basis of the county's abstract submission is seven (7) text files generated by the county's tax and billing system. The seven (7) text files are as follows:

1. TAXDATA
 - a. Compilation of the individual property tax records that are billed by a county during a given pay cycle; file contains: (i) the taxpayer's name and mailing address, (ii) property's gross AV and net AV, (iii) gross tax due, and (iv) net tax due & penalties.
2. ADJMENTS
 - a. 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.
3. ABTAXSUPP
 - a. Additional data points that are reflected on the Excel abstract template but are not captured via the TAX DATA and ADJMENTS files; examples of items included are statement processing charges and 10% penalty on prior year's taxes.
4. ABCERTRATE
 - a. Certified tax rates from the county's budget order issued by the Department.
5. TIFSUMM
 - a. Inventory of TIF districts in a county, including the TIF district ID (as reported to TIF Management in Gateway) and the TIF district name in the county's tax and billing system.
6. TIFTAX
 - a. Similar to TAXDATA file, but (i) the TIFTAX is structured around the various TIF districts in a county and the parcels that are included within those TIF districts and (ii) 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.
7. TIFTAXSUPP
 - a. Similar to the ABTAXSUPP file; but (i) the TIFTAXSUPP file is structured around the various TIF districts in a county and the parcels that are included within those TIF districts and (ii) 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.

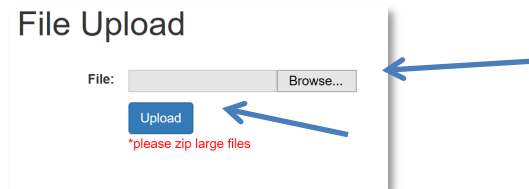
It is the county's responsibility to upload all text files. After uploading all text files to the Gateway Abstract Application, a diagnostic will be run, which either accepts or rejects the files uploaded. If any files are rejected, it may be because a portion of the text within the file was not in the correct format. Other common issues may consist of invalid parcel numbers, invalid TIF codes, or missing values. If any errors occur the county will need to work with their tax and billing vendor and the Department via support@dlgf.in.gov to correct upload errors.

Correctly uploading text files to the Gateway Abstract Application is the most critical step in submitting the abstract. This manual assumes the county's text files have been created. If assistance is needed to create the county's text files, please contact the county's tax and billing vendor.

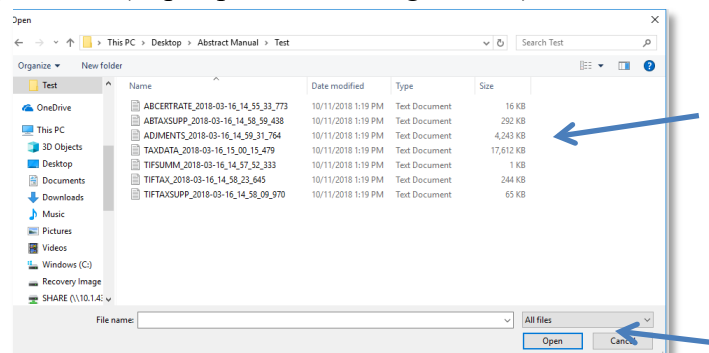
Step One - Select File Upload: From the "Welcome to Gateway Abstract" screen, there is a section titled "Data". Click on "File Upload".



Step Two - Upload Files: From the "File Upload" screen, select the browse button. After selecting the browse button, a prompt will display allowing you to choose the file to upload.



Prompt Screen (Pops up after selecting browse)



From the prompt screen, navigate to the directory where the county's text files are saved. Select the text file and select "Open". After selecting files, press "Upload". This will need to be completed for each file.

Step Three - Run Calculations: Once all seven (7) files have been uploaded, calculations can be run by pressing "Run Calculations for Upload". If all calculations were successful, a green box with a completed status appears.

Current Upload:

7 of 7 files loaded. [Run Calculations for Upload](#)

ABCERTRATE	Completed	Details
ABTAXSUPP	Completed	Details
ADJMENTS	Completed	Details
TAXDATA	Completed	Details
TIFSUMM	Completed	Details
TIFTAX	Completed	Details
TIFTAXSUPP	Completed	Details

If a red box appears, that means there was an upload error, and the text file did not pass the diagnostics check within the Gateway Application. The county will need to work with the county's tax and billing vendor to correct the error.

Current Upload:

4 of 7 files loaded.

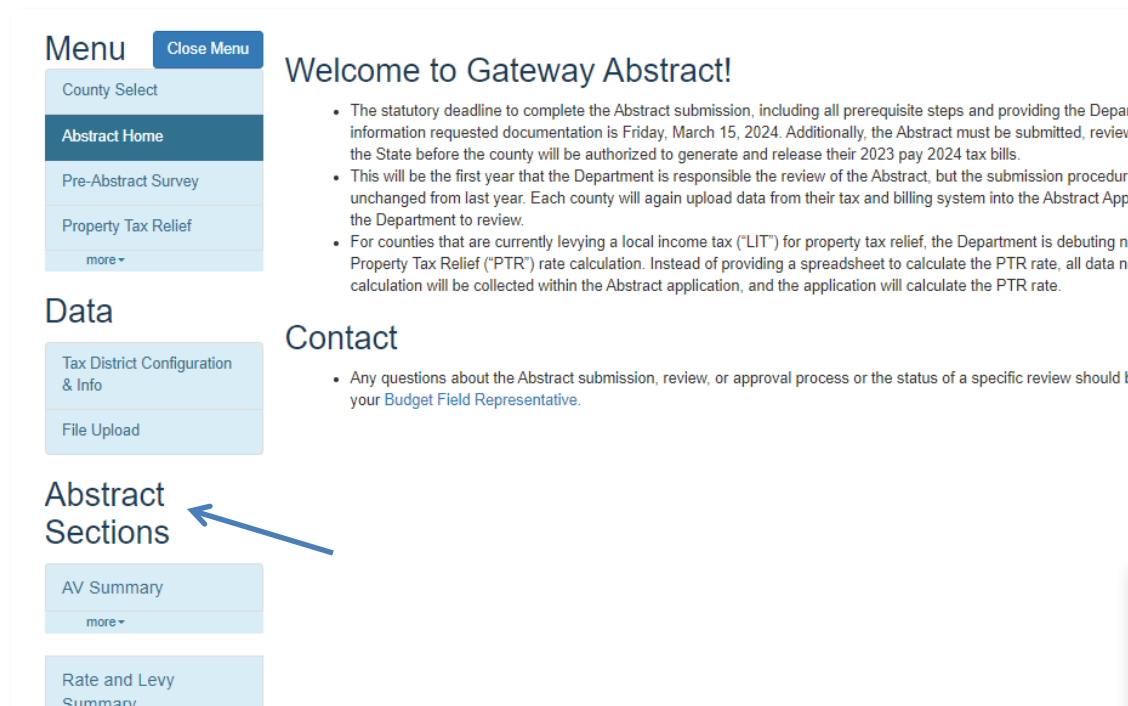
TIFSUMM	Completed	Details
TIFTAX	Completed	Details
TIFTAXSUPP	Completed	Details
TAXDATA	Completed	Details
ABCERTRATE	HEADER COUNTY DOES NOT MATCH SELETED COUNTY.	Details
ABTAXSUPP	HEADER COUNTY DOES NOT MATCH SELETED COUNTY.	Details
ADJMENTS	HEADER COUNTY DOES NOT MATCH SELETED COUNTY.	Details

DATA VALIDATION AND ANALYSIS

The Gateway Abstract Application has six (6) different sections. Each section contains different reports pertaining to the individual sections. The different sections are: “AV Summary”, “Rate and Levy Summary”, “Total Taxes Summary”, “TIF Summary”, “TIF Total Taxes Summary”, and “District Summary”.

After successfully uploading text files and running calculations, all schedules and data points in the various abstract sections will be populated. Prior to completing the County Review section, it is critical that each abstract section is reviewed to analyze and validate the data. All information uploaded into the Gateway Abstract Application should reflect the data in the county’s tax and billing system. Any changes made to tax parcels within the tax and billing system post file upload will require new files to be generated and uploaded to ensure the Gateway Abstract Application coincides with the county’s tax and billing software and to ensure accuracy in settlement.

The main page for each of the sections is a summary page of the data that was uploaded. The sections are also broken into subsections that are used to present the detail of the information contained in each summary page. A user can navigate to the abstract sections by viewing the left side of the screen, under “Abstract Sections.”



AV SUMMARY

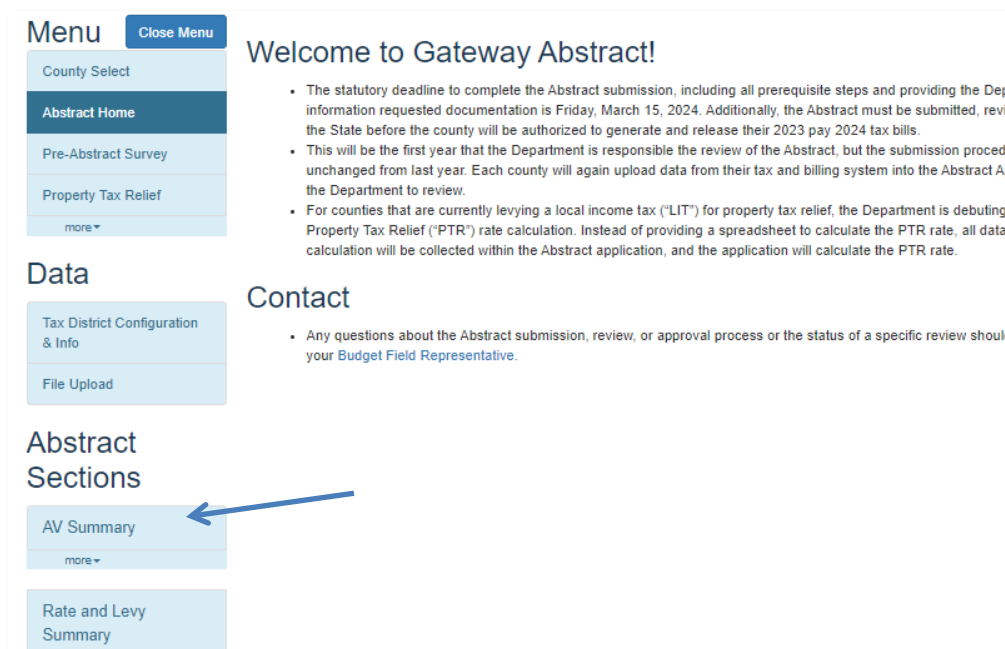
The AV Summary is used to calculate the TIF Adjusted NAV for each taxing district located in the county. The TIF Adjusted NAV is calculated as the taxing district’s Gross AV, less total adjustments, less TIF AV for the taxing district. For detail on the adjustments

included on this screen, a user can navigate to the “Adjustment Summary” and the “Adjustment Detail”. The “AV Summary” section of the Gateway Abstract Application is broken out into six (6) subsections:

1. AV Summary
2. Gross AV
 - a. Subsection: Gross AV Detail
3. Adjustment Summary
 - a. Subsection: Adjustment Detail
4. Net AV Totals
5. TIF AV Summary
6. District Detail Net AV

Navigation to AV Summary:

To view the “AV Summary” section, log into the Gateway Abstract Application. The “AV Summary” button is located on the left side of the screen. The example below assumes navigation from the Gateway Abstract Application home page.

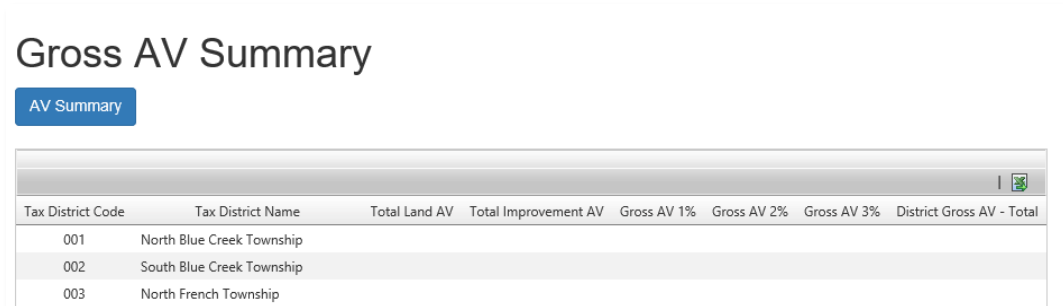


AV Summary

<div> Gross AV Adjustment Net AV Totals TIF AV Summary District Detail Net </div>						
Tax District Code	Tax District Name	Gross AV	Total Adjustments	Total Net AV	TIF AV	TIF Adjusted Net AV
001	NORTH BLUE CREEK TOWNSHIP	\$78,071,870	\$23,250,454	\$54,821,416		\$54,821,416
002	SOUTH BLUE CREEK TOWNSHIP	\$13,176,660	\$3,324,434	\$9,852,226		\$9,852,226
003	NORTH FRENCH TOWNSHIP	\$77,977,410	\$21,325,968	\$56,651,442		\$56,651,442

Gross AV Summary:

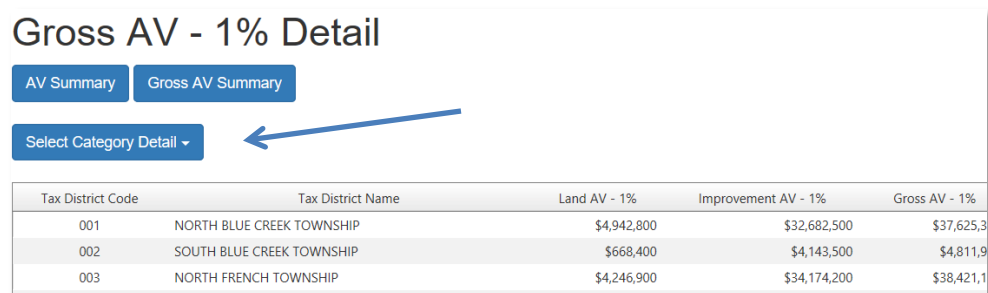
The “Gross AV Summary” is a summary of the gross assessed value (“GAV”) for all taxing districts in the county. The “Gross AV Summary” contains the GAV for all 1%, 2%, 3%, and total GAV for each taxing district.



Tax District Code	Tax District Name	Total Land AV	Total Improvement AV	Gross AV 1%	Gross AV 2%	Gross AV 3%	District Gross AV - Total
001	North Blue Creek Township						
002	South Blue Creek Township						
003	North French Township						

Gross AV Detail:

The “Gross AV Detail” is additional detail for the values that were used in each Gross AV category. From the “Gross AV Detail” screen, the county can click on the “Select Category Detail” to navigate through the different AV types. Below, the county can see an example of the 1% Gross AV Detail.



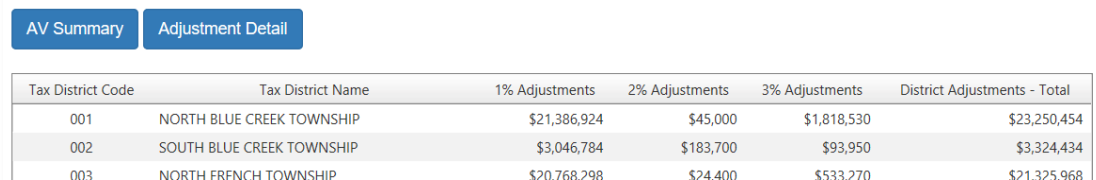
Tax District Code	Tax District Name	Land AV - 1%	Improvement AV - 1%	Gross AV - 1%
001	NORTH BLUE CREEK TOWNSHIP	\$4,942,800	\$32,682,500	\$37,625,3
002	SOUTH BLUE CREEK TOWNSHIP	\$668,400	\$4,143,500	\$4,811,9
003	NORTH FRENCH TOWNSHIP	\$4,246,900	\$34,174,200	\$38,421,1

Adjustment Summary:

The “Adjustment Summary” is a summary of all the adjustments in the county by taxing district. The “Adjustment Summary” contains the total adjustments for all 1% AV, 2% AV, 3% AV, and total adjustments for each taxing district.

In the Gateway Abstract Application, the term adjustment refers to deductions and exemptions of assessed value.

Adjustment Summary



Tax District Code	Tax District Name	1% Adjustments	2% Adjustments	3% Adjustments	District Adjustments - Total
001	NORTH BLUE CREEK TOWNSHIP	\$21,386,924	\$45,000	\$1,818,530	\$23,250,454
002	SOUTH BLUE CREEK TOWNSHIP	\$3,046,784	\$183,700	\$93,950	\$3,324,434
003	NORTH FRENCH TOWNSHIP	\$20,768,298	\$24,400	\$533,270	\$21,325,968

Adjustment Detail:

The “Adjustment Detail” provides additional deduction and exemption detail for values used in each adjustment category from the “Adjustment Summary”. From the Adjustment Detail screen, the county can click on the “Select Category Detail” to navigate through the different AV types. Below, is an example of the 1% Gross AV Detail.

Adjustments - 1% Detail

[AV Summary](#)[Adjustment Summary](#)[Select Category Detail ▾](#)

Tax District Code	Tax District Name	Mortgage Deduction	Homestead Standard Deduction	Over 65 Deduction	Blind Deduction	Disabled Deduction	Totally Disabled Veteran Deduction	Partially Disabled Veteran Deduction	Solar Energy Systems/Wind Power Devices Deduction	Hydroelectric Power or Geothermal Energy Heating or Cooling Device Deduction	Fertilizer Deduction	Homestead Supplemental Deduction	Total Real Property Exemptions & Deductions - 1%
001	NORTH BLUE CREEK TOWNSHIP	\$435,000	\$11,316,290	\$112,320		\$24,960				\$290,200		\$9,208,154	\$21,386,924
002	SOUTH BLUE CREEK TOWNSHIP	\$84,000	\$1,889,460			\$12,480	\$1,030	\$24,960		\$12,000		\$1,022,854	\$3,046,784
003	NORTH FRENCH TOWNSHIP	\$357,000	\$9,690,420	\$74,880				\$24,960		\$565,300		\$10,055,738	\$20,768,298

Net AV Summary:

The “Net AV Summary” is a summary of the NAV for all taxing districts in the county. The “Net AV Summary” contains the NAV for all 1%, 2%, 3%, total net AV (real), total net AV (personal), and total net AV for each taxing district.

Net AV Totals

[AV Summary](#)

Tax District Code	Tax District Name	Net AV 1%	Net AV 2%	Net AV 3%	Total Net AV (Real)	Total Net AV (Personal)	Total Net AV
001	NORTH BLUE CREEK TOWNSHIP	\$16,238,376	\$23,399,900	\$12,134,100	\$51,772,376	\$3,049,040	\$54,821,416
002	SOUTH BLUE CREEK TOWNSHIP	\$1,765,116	\$5,226,800	\$2,650,150	\$9,642,066	\$210,160	\$9,852,226
003	NORTH FRENCH TOWNSHIP	\$17,652,802	\$22,229,200	\$12,054,200	\$51,936,202	\$4,715,240	\$56,651,442

TIF AV Summary:

The “TIF AV Summary” is a summary of the TIF AV for all taxing districts in the county. The “TIF AV Summary” also details the TIF AV by real property, personal property, and total TIF AV. Any taxing districts without values do not have TIF AV.

TIF AV Summary

AV Summary

Tax District Code	Tax District Name	Real TIF AV	Personal TIF AV	Total TIF AV
001	NORTH BLUE CREEK TOWNSHIP			
002	SOUTH BLUE CREEK TOWNSHIP			
003	NORTH FRENCH TOWNSHIP			
004	SOUTH FRENCH TOWNSHIP			
005	HARTFORD TOWNSHIP			
006	JEFFERSON TOWNSHIP			
007	KIRKLAND TOWNSHIP			
008	NORTH MONROE TOWNSHIP			
009	SOUTH MONROE TOWNSHIP			
010	BERNE CITY - MONROE TOWNSHIP	\$6,560,701	\$32,715,400	\$39,276,101

District Detail Net AV:

The “District Detail Net AV” provides a detailed summary of all AV information for each individual taxing district in the county. “District Detail” Net AV allows a user to view taxing district information by using the Select District drop down.

District Detail Net AV

AV Summary

Select District: 001 - NORTH BLUE CREEK TOWNSHIP

District TIF Adjusted Net AV: \$54,821,416

RATE AND LEVY SUMMARY

“Rate and Levy Summary” is the section of the Gateway Abstract Application that is dedicated to tax rates and levies within the county.

The “Rate and Levy Summary” section of the Gateway Abstract Application is broken into three (3) subsections:

1. Rate and Levy Summary
2. Detail by District
3. Detail by Unit/Fund

Navigation to Rate and Levy Summary:

To view the “Rate and Levy Summary” section, log into the Gateway Abstract Application and click on the “Rate and Levy Summary” button on the left side of the screen. The example below assumes navigation from the home page.

Rate and Levy Summary by District

Rate and Levy Summary

Rate and Levy Detail by Unit/Fund

Select District: 038 - ABOITE TOWNSHIP (11)

District TIF Adjusted Net AV: \$1,052,703,177

District TIF AV: \$8,820,280

District Phase In:

District Total Levy: \$18,228,357

District Fund Levy = (Fund Rate) X (District Net AV)

1 - 0000 - ALLEN COUNTY

Fund	Rate	Phase-In Adjusted Rate	Standard Levy	TIF Exempt	TIF Levy	Total Levy
0101 - GENERAL	0.4609	0.4609	\$4,851,909			\$4,851,909
0124 - 2015 REASSESSMENT	0.0039	0.0039	\$41,055			\$41,055
0182 - BOND #2	0.0215	0.0215	\$226,331			\$226,331
0702 - HIGHWAY	0.0000	0.0000	\$0			\$0
0706 - LOCAL ROAD & STREET	0.0000	0.0000	\$0			\$0
0792 - COUNTY MAJOR BRIDGE	0.0129	0.0129	\$135,799			\$135,799
0801 - HEALTH	0.0183	0.0183	\$192,645			\$192,645
2391 - CUMULATIVE CAPITAL DEVELOPMENT	0.0195	0.0195	\$205,277			\$205,277
8210 - SPECIAL SOLID WASTE MANAGEMENT	0.0000	0.0000	\$0			\$0
Unit District Total Rate:	\$0.5370	\$0.5370	\$5,653,016		\$0	\$5,653,016

Detail by Unit and Fund:

The “Detail by Unit and Fund” shows the calculation for the total levy by each fund. The table allows users to utilize two separate drop downs to select a taxing unit and a fund. The table then calculates the total levy for the selected fund. If the fund spans across multiple taxing districts, it shows the breakdown of the fund by taxing district.

Rate and Levy Summary by Unit and Fund

Rate and Levy Summary

Rate and Levy Detail by District

Select Unit: 2 - 0001 - ABOITE TOWNSHIP

Select Fund: 0061 - RAINY DAY

2 - 0001 - ABOITE TOWNSHIP - 0061 - RAINY DAY

Rate: 0

TIF Exempt: no

District Fund Levy = (District TIF Adjusted Net AV) x (Fund Rate)

Tax District Code	Tax District Name	Phase-In Adjusted Rate	TIF Adjusted Net AV	Standard Levy	TIF AV	TIF Exempt Levy	Total Levy
038	ABOITE TOWNSHIP (11)		\$1,052,703,177	\$0	\$8,820,280		\$0
075	FORT WAYNE ABOITE TWP		\$1,437,623,521	\$0	\$7,820,670		\$0
Total:			\$2,490,326,698	\$0	\$16,640,950	\$0	\$0

TOTAL TAXES SUMMARY

“Total Taxes Summary” is the section of the Gateway Abstract Application that is dedicated to the calculation of total taxes within the county.

The “Total Taxes Summary” section of the Gateway Abstract Application is broken into four (4) subsections:

1. Total Taxes Summary
2. Credits Detail
3. Penalties and Interest Detail
4. District Total Tax Detail

Navigation to Total Taxes Summary:

To view the “Total Taxes Summary” section log into the Gateway Abstract Application. Click on the “Total Taxes Summary” button on the left side of the screen. The example below assumes the navigation from the home page.



Total Taxes Summary:

The “Total Taxes Summary” is used to calculate the total taxes for each taxing district located in the county. Total taxes are calculated as each taxing district’s total levy, less total credits, plus the sum of (i) statement processing charges, and (ii) total delinquent taxes, penalties, and interest.

Total Taxes Summary

[Credits Detail](#)
[Penalties and Interest Detail](#)
[District Total Tax Detail](#)

Tax District Code	Tax District Name	Total Levy	Total Credits	Statement Processing Charges	Statement Processing Charges Oil and Gas	Total Delinquent Taxes, Penalties and Interest	Total Taxes
001	Brazil Township	\$509,042.75	\$121,182.98	\$28.78		\$18,112.29	\$406,000.84
002	Brazil City	\$5,030,061.11	\$1,484,239.93	\$132.28		\$374,076.78	\$3,920,030.24
003	Cass Township	\$236,654.03	\$30,509.45	\$34.51		\$6,876.00	\$213,055.09
004	Dick Johnson	\$722,419.09	\$173,809.52	\$94.25		\$49,587.22	\$598,291.04

Credits Detail:

The “Credits Detail” is the detail of the total credits, by credit type, received by each taxing district in the county.

Credits Detail

[Total Taxes Summary](#)
[Penalties and Interest Detail](#)
[District Total Tax Detail](#)

Tax District Code	Tax District Name	1% Circuit Breaker	2% Circuit Breaker	3% Circuit Breaker	Over 65 Circuit Breaker	LIT PTRC - 1% AV	LIT PTRC - 2% AV	LIT PTRC - 3% AV	LIT PTRC - Residential Property	LIT PTRC - All Property	Other Property Tax Credits	Total Credits
038	ABOITE TOWNSHIP (11)				\$1,867.75	\$686,170.05				\$948,163.06		\$1,636,200.86
039	ADAMS TOWNSHIP (12)	\$4,598.92	\$15,228.66		\$7,039.42	\$38,695.28				\$81,065.94		\$146,628.22
040	ADAMS TOWNSHIP - TRANS	\$321.04	\$3,222.96		\$994.55	\$5,150.44				\$26,987.99		\$36,676.98

Penalties and Interest Detail:

The “Penalties and Interest Detail” is the detail, by taxing district, of all delinquent tax, penalties and interest, and late assessment penalties.

Penalties and Interest Detail

[Total Taxes Summary](#)
[Credits Detail](#)
[District Total Tax Detail](#)

Tax District Code	Tax District Name	Delinquent Tax	Delinquent Mobile Tax	Delinquent Oil and Gas Tax	Total Delinquent Penalties and Interest from Prior Year	Total Delinquent Mobile Penalties and Interest from Prior Year	Total Delinquent Oil and Gas Penalties and Interest from Prior Year	Penalty Added on 2nd Installment	Penalty Added on Oil and Gas 2nd Installment	10% Penalty on Prior Year's Taxes	10% Penalty on Prior Year's Oil and Gas Taxes	Total Penalties and Interest	Total of Delinquent Tax, Penalties and Interest	Late Assessment Penalties	Total
001	Brazil Township	\$15,127.94			\$2,111.03			\$713.08		\$134.14		\$2,958.25	\$18,086.19	\$26.10	\$18,112.29

District Total Tax Detail:

The “District Total Tax Detail” provides detail for the calculation of total taxes for each taxing district. The “District Total Tax Detail” contains a listing of the total levy, all credits, statement processing charges, and penalties and interest. It also contains a drop-down box where the county can select the taxing district. The screen shot below only shows a portion of the data contained on the page.

The screenshot displays the 'District Total Tax Detail' section of the Gateway Abstract Application. On the left, a sidebar titled 'Abstract Sections' lists various summary and detail sections. The 'District Total Tax Detail' section is highlighted in green. The main content area shows a list of credits, statement processing charges, penalties and interest, and total taxes.

Abstract Sections

- AV Summary
- Rate and Levy Summary
- Total Taxes Summary
- Credits Detail
- Penalties and Interest Detail
- District Total Tax Detail**
- TIF Summary
- TIF Total Taxes Summary
- District Summary

. Credits

- 1% Circuit Breaker:
- 2% Circuit Breaker:
- 3% Circuit Breaker:
- Over 65 Circuit Breaker: \$1,654.60
- LIT PTRC - 1% AV: \$83,852.94
- LIT PTRC - 2% AV:
- LIT PTRC - 3% AV:
- LIT PTRC - Residential Property: \$35,675.44
- LIT PTRC - All Property:
- Other Property Tax Credits:
 - Total : \$121,182.98

. Statement Processing Charges

- \$28.78

. Penalties and Interest

- Late Assessment Penalties: \$26.10
- Delinquent Tax: \$15,127.94
- Delinquent Tax Mobile:
- Delinquent Tax Oil and Gas:
- Total Delinquent Penalties and Interest from Prior Year : \$2,111.03
- Total Delinquent Mobile Penalties and Interest from Prior Year :
- Total Delinquent Oil and Gas Penalties and Interest from Prior Year :
- Penalty Added on 2nd Installment : \$713.08
- Penalty Added on Oil and Gas 2nd Installment :
- 10% Penalty on Prior Year's Taxes: \$134.14
- 10% Penalty on Prior Year's Oil and Gas Taxes:
- Total Penalties and Interest : \$2,958.25
- Total of Delinquent Tax, Penalties and Interest : \$18,086.19
 - Total :\$18,112.29

. Total Taxes

TIF SUMMARY

The “TIF Summary” section of the Gateway Abstract Application is dedicated to summarizing TIF data in the county.

The “TIF Summary” section of the Gateway Abstract Application is broken into three (3) subsections:

1. TIF Summary
2. TIF Summary by Tax Districts
3. Districts Summary by TIF

Navigation to TIF Summary:

To view the “TIF Summary” section, log into the Gateway Abstract Application. Click on the “TIF Summary” button on the left side of the screen. The example below assumes navigation from the home page.

The screenshot shows the Gateway Abstract Application interface. On the left, there are three main sections: 'Data', 'Abstract Sections', and 'Contact'. The 'Data' section includes 'Pre-Abstract Survey', 'Property Tax Relief', and 'more'. The 'Abstract Sections' section includes 'AV Summary', 'Rate and Levy Summary', 'Total Taxes Summary', and 'TIF Summary'. A blue arrow points to the 'TIF Summary' button. The 'Contact' section includes a list of questions about the submission process.

Data

- Pre-Abstract Survey
- Property Tax Relief
- more ▾

Abstract Sections

- AV Summary
- more ▾
- Rate and Levy Summary
- more ▾
- Total Taxes Summary
- more ▾
- TIF Summary** ←

Contact

- This will be the first year that the Department is responsible the review of the Abstract, but the submission procedures are unchanged from last year. Each county will again upload data from their tax and billing system into the Abstract Application the Department to review.
- For counties that are currently levying a local income tax ("LIT") for property tax relief, the Department is debuting new pro Property Tax Relief ("PTR") rate calculation. Instead of providing a spreadsheet to calculate the PTR rate, all data necessa calculation will be collected within the Abstract application, and the application will calculate the PTR rate.
- Any questions about the Abstract submission, review, or approval process or the status of a specific review should be rout your [Budget Field Representative](#).

TIF Summary:

The “TIF Summary” is used to summarize TIF information in the county. All TIFs are listed by their individual TIF Code. The “TIF Summary” also includes: (i) TIF district name, (ii) parcel count, (iii) TIF AV – real property, (iv) TIF AV – personal property, (v) TIF AV – total, (vi) levy captured by TIF district and (vii) gross tax apportioned to TIF district.

TIF Summary

TIF Summary by Tax Districts

Tax Districts Summary by TIF

TIF District Code	TIF District Name	Parcel Count	TIF AV - Real Property	TIF AV - Personal Property	TIF AV - Total	Levy Captured by TIF District	Gross Tax Apportioned to TIF District
T02001	Lincoln Industrial Park	93	\$8,906,500		\$8,906,500	\$143,893	\$154,495
T02002	New Haven I-469/Downtown	243	\$17,754,240		\$17,754,240	\$562,065	\$562,065
T02003	New Haven Adams Ctr EDA	27	\$360,550		\$360,550	\$11,522	\$11,522

TIF Summary by Tax Districts:

The “TIF Summary by Tax Districts” contains summary data for each TIF in the county. For each TIF, the calculation of levy captured by TIF district is broken down by taxing district. The levy captured by TIF district is calculated as TIF AV – total divided by 100 times the adjusted tax district rate. The levy calculated for TIF districts represents the estimated revenues to be received by the TIF district, assuming 100% collections.

The “TIF Summary by Tax Districts” also calculates the gross tax apportioned to the TIF district. The gross tax apportioned to the TIF district **does not represent the estimated revenues to be received by the TIF district**. It represents the estimated levy prior to reducing the levy by any post 2009 referendum, fire district funds, or funds for fire territories established after 2022.

TIF Summary by Tax Districts

TIF Summary

Tax Districts Summary by TIF

Excel Export

TIF District: T02001 - Lincoln Industrial Park

Tax District Code	Tax District Name	TIF AV - Real Property	TIF AV - Personal Property	TIF AV - Total	Tax District Rate	Post-2009 Exempt Referendum Operating Fund Rate (0022)	Post-2009 Exempt Referendum Capital Fund Rate (0287)	Exempt Referendum Safety Fund Rate (0025)	Fire District Fund Rate	Adjusted Tax District Rate	Post-2009 Exempt Referendum Operating Fund Levy (0022)	Post-2009 Exempt Referendum Capital Fund Levy (0287)	Exempt Referendum Safety Fund Levy (0025)	Fire District Fund Levy	Levy Captured by TIF District	Gross Tax Apportioned to TIF District
038	Aboite	\$0	\$0	1.6387	0.1054					1.5333	\$0				\$0	\$0
068	Wayne Pct	\$0	\$0	2.0570			0.1776		0.1714	1.7080		\$0		\$0	\$0	\$0
Total:		\$0	\$0	\$0							\$0	\$0	\$0	\$0	\$0	\$0

District Summary by TIF:

The “District Summary by TIF” contains all the same information as the “TIF Summary by Tax District”. However, instead of detailing information by individual taxing district, all information is summarized by TIF district.

Tax Districts Summary by TIF

TIF Summary

TIF Summary by Tax Districts

Tax District: 038 - Aboite

TIF District Code	TIF District Name	TIF AV - Real Property	TIF AV - Personal Property	TIF AV - Total	Tax District Rate	Post-2009 Exempt Referendum Operating Fund Rate (0022)	Post-2009 Exempt Referendum Capital Fund Rate (0287)	Exempt Referendum Safety Fund Rate (0025)	Fire District Fund Rate	Adjusted Tax District Rate	Post-2009 Exempt Referendum Operating Fund Levy (0022)	Post-2009 Exempt Referendum Capital Fund Levy (0287)	Exempt Referendum Safety Fund Levy (0025)	Fire District Fund Levy	Levy Captured by TIF District	Gross Tax Apportioned to TIF District
T02001	Lincoln Industrial Park	\$0		\$0	1.6387	0.1054				1.5333	\$0				\$0	\$0
Totals:		\$0	\$0	\$0							\$0	\$0	\$0	\$0	\$0	\$0

Tax District: 041 - New Haven Adams Bt

TIF TOTAL TAXES SUMMARY

The “TIF Total Taxes Summary” section is designed to contain all the same information as the “Total Taxes Summary”, but only for the TIF districts in the county. This section

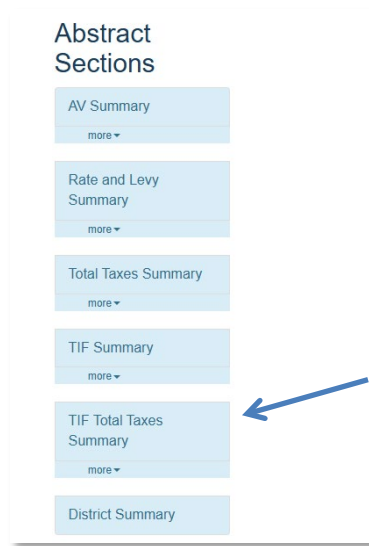
contains total levy, total credits, and total delinquent taxes, penalties, and interest for all TIF districts in the county.

The “TIF Summary” section of the Gateway Abstract Application is broken into four (4) subsections:

1. TIF Total Taxes Summary
2. TIF Credits Detail
3. TIF Penalties and Interest Detail
4. District TIF Total Tax Detail

Navigation to TIF Total Taxes Summary:

To view the “TIF Total Taxes Summary” section, log into the Gateway Abstract Application. Click on the “TIF Total Taxes Summary” button on the left side of the screen. The example below assumes navigation from the home page.



TIF Total Taxes Summary

This section contains total levy, total credits, and total delinquent taxes, penalties, and interest for all TIF districts in the county.

TIF Total Taxes Summary

[TIF Credits Detail](#)
[TIF Penalties and Interest Detail](#)
[District TIF Total Tax Detail](#)

Tax District Code	Tax District Name	TIF Total Levy	TIF Total Credits	TIF Statement Processing Charges	TIF Total Delinquent Taxes, Penalties and Interest	TIF Total Taxes
001	BLUE RIVER					\$0.00
002	MOORELAND					\$0.00
003	DUDLEY					\$0.00
004	STRAUGHN					\$0.00
005	FALL CREEK					\$0.00
006	MIDDLETOWN	\$50,092.16	\$0.00		\$24,608.13	\$74,700.29
007	FRANKLIN	\$1,038,192.05	\$615.20		\$7,588.09	\$1,045,164.94
008	LEWISVILLE					\$0.00
009	GREENSBORO TWP					\$0.00
010	SHIRLEY					\$0.00
011	GREENSBORO CORP					\$0.00
012	KENNARD					\$0.00
013	HARRISON					\$0.00
014	CADIZ					\$0.00
015	HENRY	\$913,458.78	\$417.67		\$38,592.70	\$951,633.81
016	NEW CASTLE	\$999,778.53	\$321,665.77		\$14,885.59	\$692,998.35

TIF Credits Detail:

This section contains circuit breaker credits broken down by bucket type, over 65 circuit breaker credits, county option circuit breaker credits, and LIT PTRC by bucket for all TIF districts in the county.

TIF Credits Detail

[TIF Total Taxes Summary](#)
[TIF Penalties and Interest Detail](#)
[District TIF Total Tax Detail](#)

Tax District Code	Tax District Name	TIF 1% Circuit Breaker	TIF 2% Circuit Breaker	TIF 3% Circuit Breaker	TIF Over 65 Circuit Breaker	TIF County Option Circuit Breaker	TIF LIT PTRC - 1% AV	TIF LIT PTRC - 2% AV	TIF LIT PTRC - 3% AV	TIF LIT PTRC - Residential Property	TIF LIT PTRC - All Property	TIF Total Credits
001	BLUE RIVER											
002	MOORELAND											
003	DUDLEY											
004	STRAUGHN											
005	FALL CREEK											
006	MIDDLETOWN											\$0.00
007	FRANKLIN		\$615.20									\$615.20
008	LEWISVILLE											

TIF Penalties and Interest Detail:

The “TIF Penalties and Interest Detail” is the detail, by taxing district, of all delinquent tax, penalties and interest, and late assessment penalties for all TIF districts in the county.

TIF Penalties and Interest Detail

TIF Total Taxes Summary

TIF Credits Detail

District TIF Total Tax Detail

Tax District Code	Tax District Name	TIF Delinquent Tax	TIF Total Delinquent Penalties and Interest from Prior Year	TIF Penalty Added on 2nd Installment	TIF 10% Penalty on Prior Year's Taxes	TIF Total Penalties and Interest	TIF Total of Delinquent Tax, Penalties and Interest	TIF Late Assessment Penalties	TIF Total
001	BLUE RIVER								
002	MOORELAND								
003	DUDLEY								
004	STRAUGHN								
005	FALL CREEK								
006	MIDDLETOWN	\$22,506.58	\$976.22	\$1,125.33		\$2,101.55	\$24,608.13	\$0.00	\$24,608.13
007	FRANKLIN	\$6,896.54	\$346.22	\$344.31	\$1.02	\$691.55	\$7,588.09	\$0.00	\$7,588.09
008	LEWISVILLE								

District TIF Total Tax Detail:

The “TIF District Total Tax Detail” provides detail for the calculation of total taxes by each taxing district for all TIF districts in the county. The “TIF District Total Tax Detail” contains a listing of the total levy, all credits, statement processing charges, and penalties and interest. It also contains a drop-down box where the county can select the taxing district. The screen shot below only shows a portion of the data contained on the page.

Total Levy - Credits + Statement Processing Charges + Penalties and Interest = Total Taxes

. TIF Total Levy

\$999,778.53

. TIF Credits

- TIF 1% Circuit Breaker:
- TIF 2% Circuit Breaker: \$11,912.68
- TIF 3% Circuit Breaker: \$309,753.09
- TIF Over 65 Circuit Breaker:
- TIF County Option Circuit Breaker:
- TIF LIT PTRC - 1% AV:
- TIF LIT PTRC - 2% AV:
- TIF LIT PTRC - 3% AV:
- TIF LIT PTRC - Residential Property:
- TIF LIT PTRC - All Property:
- **Total : \$321,665.77**

. TIF Statement Processing Charges

◦

. TIF Penalties and Interest

- TIF Late Assessment Penalties: \$0.00
- TIF Delinquent Tax: \$14,006.46
- TIF Total Delinquent Penalties and Interest from Prior Year : \$178.81
- TIF Penalty Added on 2nd Installment : \$700.32
- TIF 10% Penalty on Prior Year's Taxes:
- TIF Total Penalties and Interest : \$879.13
- TIF Total of Delinquent Tax, Penalties and Interest : \$14,885.59
- **Total :\$14,885.59**

. TIF Total Taxes

\$692,998.35

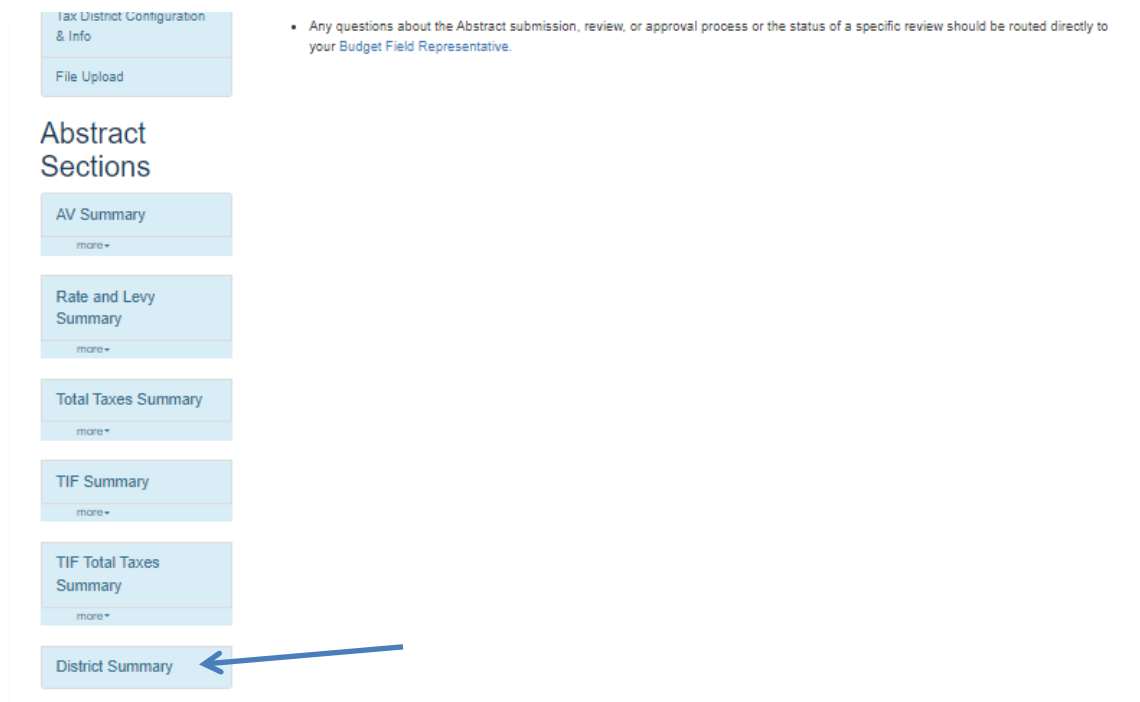
DISTRICT SUMMARY

The “District Summary” is the section of the Gateway Abstract Application that is dedicated to summarizing all data submitted.

Unlike the other sections of the Gateway Abstract Application, the district summary is not broken out into any additional subsections. This section does, however, contain a drop down that allows users to navigate through the different taxing districts within the county.

Navigation to District Summary:

To view the “District Summary” section log into the Gateway Abstract Application. Click on the “District Summary” button on the left side of the screen. The example below assumes navigation from the home page.



District Summary:

The “District Summary” summarizes all data uploaded for each district. The drop down allows the user to navigate to each district in the county. At the bottom of the screen a summary also summarizes TIF districts in the taxing district. It is important to remember that this section summarizes information by taxing district, so TIF information shown may not be for the entire TIF district.

District Summary

District:

038 - ABOITE TOWNSHIP (11)

Gross AV	\$1,610,092,894
Adjustments	\$548,569,437
Net AV	\$1,061,523,457
TIF AV	\$8,820,280
TIF Adjusted Net AV	\$1,052,703,177
Rate	1.7306
Levy	\$18,218,081
Credits	\$1,636,200.86
Statement Processing Charges	\$44.36
Total Delinquent Taxes Penalties and Interest	\$401,185.17
Total Taxes	\$16,993,385.48

TIF Summary:

TIF District Code	TIF District Name	TIF AV - Real Property	TIF AV - Personal Property	TIF AV - Total	Tax District Rate	Post-2009 Exempt Referendum Operating Fund Rate (0022)	Post-2009 Exempt Referendum Capital Fund Rate (0287)	Fire District Fund Rate	Adjusted Tax District Rate	Levy Captured by TIF District	Gross Tax Apportioned to TIF District
T02001	Lincoln Industrial Park	\$8,820,280		\$8,820,280	1.7306	0.1165			1.6141	\$142,368	\$152,644
Total:		\$8,820,280	\$0	\$8,820,280						\$142,368	\$152,644

REVIEW SECTION

The “County Review” section will need to be completed once all files have successfully uploaded. This section provides an automated review based on ratios comparing the current year’s abstract submission to the current year CNAV reported on Gateway. Starting with the pay 2025 abstract, the ratios used in the review section are as follows:

1. Increase or decrease in taxing district total CNAV by 15%
2. Increase or decrease in TIF district real property CNAV by 15%
3. Increase or decrease in TIF district personal property CNAV by 15%

Responses to all review questions will be analyzed by the Department. Responses need to be as **complete** and as **detailed** as possible. The Department may request additional information if necessary.

The “County Review - Overview and Signature” subsection breaks each abstract section into easy to navigate links to assist with the county’s review. To complete the “Review Section”, please follow each step listed below:

Step One - Navigate to County Review Section: On the left side of the screen under “Review”, select County Review.



Step Two - Complete Review Questions: If the text files uploaded to the Gateway Abstract Application exceed the anticipated thresholds for the data, a review question will be automatically presented. These questions are very similar to questions the county received in prior years.

Please enter a response for each question, and then select “Enter Response”. A green text box indicates the Gateway Abstract Application has accepted the county’s response, and a red text box indicates an answer is still needed. Please remember an accepted answer from Gateway is still subject to analysis by the Department. The Department anticipates detailed and complete responses. Abstracts may not be submitted until all review questions are answered.

Taxing District [REDACTED] 1 of 9

Net AV 1%

Current (2018) Abstract Value: \$311,560
 Current (2018) CNAV Value: \$248,260
 Difference: \$63,300 25.49%

[View Abstract Source Data in Context](#)

Net AV Totals

County Response:

[Text Input Box]

[Enter Response](#)

ABSTRACT SUBMISSION

After completing the “County Review” section, the county will now need to do a final review and submit the abstract using the county’s digital signature.

Step One - Navigate to Overview & Signature Section: On the left side of the screen under “Review”, select “Overview & Signature Review”.

Rate and Levy Summary
more ▼

Total Taxes Summary
more ▼

TIF Summary
more ▼

District Summary

Review

County Review

Overview & Signature

Step Two - Verify all Sections are Green: The “Overview & Signature” section is used as a final review section for all data uploaded to the Gateway Abstract Application. The Overview is broken into the five gateway sections: (i) NAV, (ii) tax rates and levies, (iii) total taxes, (iv) TIF, and (v) taxing district summaries. If the box for each section is green, that means all text files were properly uploaded and review questions have been answered. A red box indicates that either the upload was not completed, or there are review questions which have not been answered. This check needs to be completed for each review section.

Passes all Items

Net Assessed Values

Section 1 of 5

- Net Assessed Value Summary
- Gross Assessed Values
- Adjustments
- TIF Assessed Value
- District Net Assessed Values

Navigate to these sections

✓

[View Net AV Summary](#)

✓

[View Gross AV Summary](#)

✓

[View Adjustments Summary](#)

✓

[View TIF AV Summary](#)

✓

[View District Detail Net AV](#)

Check this box to confirm the accuracy of the data contained in these sections

☒

Confirmed

Does not Pass all Items

Net Assessed Values

Section 1 of 5

- Net Assessed Value Summary
- Gross Assessed Values
- Adjustments
- TIF Assessed Value
- District Net Assessed Values

⚠ Sections that have not yet been reviewed

Navigate to these sections

⚠

[View Net AV Summary](#)

⚠

[View Gross AV Summary](#)

⚠

[View Adjustments Summary](#)

⚠

[View TIF AV Summary](#)

⚠

[View District Detail Net AV](#)

Awaiting Review

Step Three - Review all Links: Each section also contains links to all summaries pertaining to that section. The Department highly recommends clicking on each link to verify the data agrees with the county’s tax and billing system. This needs to be completed for each review section.

Net Assessed Values

Section 1 of 5

- Net Assessed Value Summary
- Gross Assessed Values
- Adjustments
- TIF Assessed Value
- District Net Assessed Values

Navigate to these sections

✓

[View Net AV Summary](#)

✓

[View Gross AV Summary](#)

✓

[View Adjustments Summary](#)

✓

[View TIF AV Summary](#)

✓

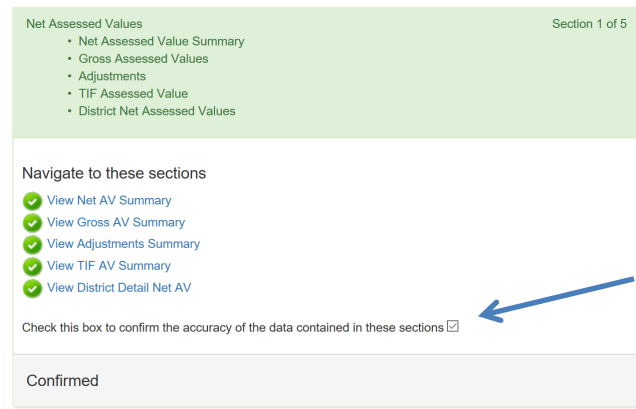
[View District Detail Net AV](#)

Check this box to confirm the accuracy of the data contained in these sections

☒

Confirmed

Step Four - Click Confirmation Box: If the section passes review, click the box to confirm the accuracy of the data. This needs to be completed for each review section.



Net Assessed Values Section 1 of 5

- Net Assessed Value Summary
- Gross Assessed Values
- Adjustments
- TIF Assessed Value
- District Net Assessed Values

Navigate to these sections

- ✓ View Net AV Summary
- ✓ View Gross AV Summary
- ✓ View Adjustments Summary
- ✓ View TIF AV Summary
- ✓ View District Detail Net AV

Check this box to confirm the accuracy of the data contained in these sections ☒

Confirmed

Step Five - Form Signature: Complete the “Form Signature” box by checking the box, entering your name, title, and signature/pin. If you do not know the county’s signature/pin, please contact the Department at support@dlgf.in.gov.



☒ I acknowledge that all the Abstracts sections have been reviewed and confirmed and the Abstract is ready to be submitted.

Form Signature

NAME
[Redacted]

TITLE
[Redacted] County Auditor

SIGNATURE/PIN
[Redacted]

DATE
3/19/2018 1:03:19 PM

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.

DEPARTMENT REVIEW AND APPROVAL

Following the submission, a confirmation email will be sent notifying the auditor of receipt of the abstract by the Department. If the county does not receive an email confirmation, please contact the [Budget Field Representative](#) assigned to your county.

The Department will complete a review of the county's submission. A member of the Department's staff will reach out to the county directly with any follow-up questions regarding the county's data or responses recorded in the review section.

Once all outstanding questions have been resolved, the Department will email the county auditor notifying them that their abstract has been approved.

CIRCUIT-BREAKER-ADJUSTED ABSTRACT

The circuit-breaker-adjusted distribution rates will be calculated as a function of the Gateway Abstract Application. After the Department gives final approval of all 92 county abstracts, the Gateway Abstract Application will complete an additional calculation, producing a text file containing the circuit-breaker-adjusted distribution rates for each county. This text file will need to be uploaded to the county's tax and billing system prior to June settlement. If the county needs any assistance on uploading the files, please contact the county's tax and billing vendor.

The text files can be found by selecting "Circuit-Breaker-Adjusted Rates" under Abstract sections and then selecting "Export to Text File".

County Select
Abstract Home
Pre-Abstract Survey

Data
Tax District Configuration & Info
File Upload

Abstract Sections
AV Summary
Rate and Levy Summary
Total Taxes Summary
TIF Summary
District Summary
Circuit Breaker Report
Circuit Breaker Adjusted Rates

Circuit Breaker Adjusted Rates

Export to Text File Export to Excel

County Code	Unit Type Code	Unit Code	Unit Name	Fund Code	Fund Name	Tax District Code	Tax District Name	Certified Tax Rate	Exempt	Protected	Referendum	TIF AV Included	Circuit Breaker Adjusted
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	001	North Blue Creek Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	002	South Blue Creek Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	003	North French Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	004	South French Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	005	Hartford Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	006	Jefferson Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	007	Kirkland Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	008	North Monroe Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	009	South Monroe Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	010	Berne City-Monroe Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	011	Monroe Town-Monroe Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	012	Preble Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	013	Root Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	014	Decatur City-Root Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	015	St. Marys Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	016	Union Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	017	Walash Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	018	Berne City-Walash Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	019	Geneva Town	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	020	South Washington Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	021	North Washington Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	022	Decatur City-Washington Townsh	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	023	Monroe Town-Washington Townshi	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0101	GENERAL	001	North Blue Creek Township	0.5075	N	N	N	N	0.507
1	1	0000	ADAMS COUNTY	0101	GENERAL	002	South Blue Creek Township	0.5075	N	N	N	N	0.507
1	1	0000	ADAMS COUNTY	0101	GENERAL	003	North French Township	0.5075	N	N	N	N	0.507
1	1	0000	ADAMS COUNTY	0101	GENERAL	004	South French Township	0.5075	N	N	N	N	0.507
1	1	0000	ADAMS COUNTY	0101	GENERAL	005	Hartford Township	0.5075	N	N	N	N	0.507
1	1	0000	ADAMS COUNTY	0101	GENERAL	006	Jefferson Township	0.5075	N	N	N	N	0.507
1	1	0000	ADAMS COUNTY	0101	GENERAL	007	Kirkland Township	0.5075	N	N	N	N	0.507
1	1	0000	ADAMS COUNTY	0101	GENERAL	008	North Monroe Township	0.5075	N	N	N	N	0.507

COMPREHENSIVE ABSTRACT REPORT

In 2020, the Gateway Abstract Application was updated to include several abstract reports that can be easily downloaded and shared. These reports have been designed to create a summary of all data for the abstract in Excel format. Below is the full list of reports that will be available after the abstract process is complete.

AV Reports

- AV Summary
- Gross AV Summary
- Adjustment Summary
- Net AV Totals
- TIF AV Summary
- District Detail Net AV

Rate and Levy Reports

- Rate and Levy Summary
- Detail By District
- Detail by Unit/Fund

Total Taxes Reports

- Total Taxes Summary
- Credits Detail
- Penalties and Interest Detail
- District Total Tax Detail

TIF Reports

- TIF Summary
- TIF Summary by Tax Districts
- Tax Districts Summary by TIF

TIF Total Taxes Reports

- TIF Total Taxes Summary
- TIF Credits Detail
- TIF Penalties and Interest Detail
- District TIF Total Tax Detail

District Summary Reports

- District Summary

Circuit Breaker Reports

- Circuit Breaker Report
- Circuit-Breaker-Adjusted Rates

APPENDIX A

GLOSSARY OF GATEWAY ABSTRACT TERMS

GENERAL TERMS

The following terms are used within all sections of the Gateway Abstract Application. For questions or definitions on any terms not included in this glossary, please email the [Budget Field Representative](#) assigned to your county.

Tax District Code: Three-digit code assigned by the Department each taxing district.

Tax District Name: Official name used for each taxing district.

AV SUMMARY

The following terms are used primarily in the “AV Summary” Section of the Gateway Abstract Application.

Gross AV: The assessed value (AV) calculated for a taxing district prior to any adjustments.

Gross AV 1%: Gross AV for a taxing district for all property whose homestead is eligible for a credit under Ind. Code § 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to one percent (1%). See Abstract Section AV Summary → Gross AV Detail (1% category detail) for additional detail.

Gross AV 2%: Gross AV for a taxing district for residential property, long term care property, agricultural land, mobile home land, and other tangible property (if any) eligible for a credit under Ind. Code § 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to two percent (2%). See Abstract Section AV Summary → Gross AV Detail (2% category detail) for additional detail.

Gross AV 3%: Gross AV for a taxing district for nonresidential real property, personal property, and other tangible property (if any) eligible for a credit under Ind. Code § 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to three percent (3%). See Abstract Section AV Summary → Gross AV Detail (3% category detail) for additional detail.

Adjustments: Total deductions and exemptions to the gross assessed value for each taxing district. For listings of the different adjustment types please go to Abstract Section AV Summary → Adjustment Summary → Adjustment Detail.

Net AV 1%: NAV for a taxing district for all property whose homestead is eligible for a credit under Ind. Code § 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to one percent (1%). See Abstract Section AV Summary → Gross AV Detail (1% category detail) for additional detail.

Net AV 2%: NAV for a taxing district for residential property, long term care property, agricultural land, mobile home land, and other tangible property (if any) eligible for a credit under Ind. Code § 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to two percent (2%). See Abstract Section AV Summary → Gross AV Detail (2% category detail) for additional detail.

Net AV 3%: NAV for a taxing district for nonresidential real property, personal property, and other tangible property (if any) eligible for a credit under Ind. Code § 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to three percent (3%). See Abstract Section AV Summary → Gross AV Detail (3% category detail) for additional detail.

Net AV: The AV calculated for a taxing district after any adjustments. Net AV includes TIF AV.

TIF AV: The AV in a taxing district allocated to be used for a TIF district.

TIF Adjusted Net AV: The AV calculated for a taxing district less (i) any adjustments and (ii) TIF AV.

RATE AND LEVY SUMMARY

The following terms are used primarily in the “Rate and Levy Summary” section of the Gateway Abstract Application.

Total District Rate: Represents the tax rate certified by the Department for the taxing district.

Phase-In Adjusted Tax Rate: Tax rate used for the calculation of property tax levies. Phase-in adjusted tax rate is calculated as the Department certified tax rate less any tax rate abatements due to annexation or MTE.

Standard Levy: Calculated as the TIF adjusted NAV divided by 100 times the phase-in adjusted tax rate. The standard levy represents the certified property tax levy, net of referendum for the given taxing district.

TIF Exempt Levy: Calculated as the TIF divided by 100 times the phase-in adjusted tax rate. The TIF exempt levy represents the certified property tax levy for any referendum fund that is exempt from TIF for the given taxing district.

Total Levy: Represents the certified property tax levy for the taxing district. Total levy is calculated by adding the standard and the TIF exempt levy.

TOTAL TAXES SUMMARY

The following terms are used primarily in the “Total Taxes Summary” section of the Gateway Abstract Application.

Total Levy: Calculated as the standard levy plus TIF exempt levy for the taxing district. The standard levy and TIF exempt levy can be found in the “Rate and Levy Summary” section of the Gateway Abstract Application.

Total Credits: Summary of total credits applied to tax bills for the taxing district. Detail of the credits can be found by selecting [Abstract Section Total Taxes Summary → Credits Detail](#).

Total Delinquent Taxes, Penalties, and Interest: Summary of total delinquent taxes, penalties, and interest applied to tax bills for the taxing district. Detail can be found by selecting [Abstract Section Total Taxes Summary → Penalties and Interest Detail](#).

Total Taxes: Calculated as total levy, less credits, plus statement processing charges, plus penalties and interest. Detail can be found by selecting [Abstract Section Total Taxes Summary → District Total Tax Detail](#).

TIF SUMMARY

The following terms are used primarily in the “TIF Summary” section of the Gateway Abstract Application.

TIF District Code: The code is as follows: T, county number, and a three-digit code assigned to each TIF by the county auditor. For example, Adams County has a TIF district where the county auditor assigned a three-digit code of 001. The TIF district code for the TIF district would be T01001.

TIF District Name: Name assigned to the TIF district by the redevelopment commission creating the area. The name of the district can usually be found in the declaratory resolution of the TIF district.

Parcel Count: Total number of parcels in the TIF district.

TIF AV: The AV in a taxing district allocated to be used for a TIF district; the Gateway Abstract Application further details TIF AV by (i) real property, (ii) personal property, and (iii) TIF AV- Total (real plus personal).

DISTRICT SUMMARY

All terms in the “District Summary” section of the Gateway Abstract Application are defined in the other sections of this glossary.