



# Department of Local Government Finance

## Spring Data Compliance Review Process 101

Marilyn Gaas-James, Charles Gordon,  
and James Johnson  
Data Analysis Division  
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# Agenda

- This webinar will help you with better understanding the following:
  - How to submit your property tax data (county auditors).
  - What sort of items or checks the Department currently looks at as part of its compliance review process of the property tax data.
  - How the real property and personal property data submitted the prior fall tie into the spring compliance review process.
  - How members of the public can access the property tax data from Gateway.



# Submitting Property Tax Data



# Gateway Abstract

- Starting in the Pay 2019 cycle, all Abstracts are now submitted using the Gateway Abstract application.
- The submission of the Excel template was eliminated as part of the new Gateway Abstract process.
- Instead, county auditors now generate from their local tax and billing systems a series of text files that they, then, upload to Gateway Abstract.
- The TAXDATA and ADJMENTS file are part of the text files that are uploaded to Gateway Abstract.
- **County auditors no longer need to email the TAXDATA and ADJMENTS files to the DLGF or to LSA.**



# Gateway Abstract

- After the text files have been successfully uploaded, county auditors click a button to run the Abstract calculations and then, can review the results in Gateway.
- County auditors will need to review all the various screens under the Abstract Sections and will need to complete their official submission under the Review section of Gateway Abstract.
- The Auditor of State's office will review the submission and will ultimately grant final approval of the Abstract.
- The deadline for the submission of data in Gateway Abstract is **March 16.**



# Gateway “Select Application” Page



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## Welcome to the Indiana Gateway for Government Units

As an authorized user, you will have at least one application to use. Each of these applications enables a local unit to submit its required forms, reports or files to the appropriate state agency. Agencies currently include Department of Local Government Finance, State Board of Accounts, Indiana Education Employment Relations Board and Indiana Gaming Commission.

### Select Application

Department of Local Government Finance (DLGF)	Deadline
Abstract	<a href="#">Details</a>
Assessor Reports	Mar 31
Budgets	<a href="#">Details</a>
Data Entry for CNAV and Form 22	<a href="#">Details</a>
Debt Management	<a href="#">Details</a>
Economic Development Reporting	Sep 30
File Transmission	<a href="#">Details</a>
Other Post-Employment Benefits	Mar 1
SB 131 Reporting for SWMDs	Mar 1
TIF Management	Apr 15

Indiana Education Employment Relations Board (IEERB)	Deadline
Bargaining Status Form I	Nov 15
Collective Bargaining Reporting	Dec 1
Collective Bargaining Contract Upload	Nov 15
Exclusive Representative Organization Membership Verification	Oct 1

State Board of Accounts (SBOA)	Deadline
100R Unavailable for Scheduled Maintenance	Jan 31
Annual Financial Report Unavailable for Scheduled Maintenance	<a href="#">Details</a>
Monthly and Annual Engagement Uploads	<a href="#">Details</a>
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29

Indiana Gaming Commission (IGC)	Deadline
Local Development Agreement	Mar 1



# Gateway Abstract

## INDIANA Gateway for government units



Department of Local Government Finance - ABSTRACT

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### Ohio County: 2020 Tax Year

#### Menu

Close Menu

County Select

Abstract Home

Pre-Abstract Survey

#### Data

Tax District Configuration & Info

File Upload

#### Abstract Sections

AV Summary

more ▾

Rate and Levy Summary

more ▾

Total Taxes Summary

### Welcome to Gateway Abstract!

- A link to the pre-abstract survey may be found in the menu on the left side of this page.
- Please work with your software vendor to produce the Abstract data upload files. Those files are to be loaded in the File Upload area located on the menu. Gateway Abstract training tools and tutorials can also be found on the DLGF's website at <http://www.in.gov/dlgi/9818.htm>.

### Contact

- For error reports, questions, or comments, please contact [Gateway@dlgf.in.gov](mailto:Gateway@dlgf.in.gov). Please include as much detail as possible for any errors, including screenshots or error messages.



# Property Tax (Abstract) Data Compliance



# Property Tax Data Compliance

- The review of property tax data has historically been conducted in a joint partnership between the Department and LSA.
- Starting with the Pay 2019 cycle, the Department now serves as the primary agency overseeing the compliance review of property tax data.
- Unlike the real and personal property data compliance reviews, the property tax data compliance review process takes place in one phase during the spring.
  - After the county auditors have uploaded their property tax data to Gateway Abstract.



# Property Tax Data Compliance

- The compliance review process of property tax data includes the following checks that are performed within the Gateway Abstract application itself:
  - Parcel/Property Record Number Format.
  - Duplicate Parcel Numbers.
  - State Assigned District Check.
  - Invalid Property Type Codes.
  - Invalid Adjustment Codes in the ADJMENTS file.
  - Invalid TIF District ID Format.



# Property Tax Data Compliance

- The compliance review process of property tax data also includes the following checks (performed separate from Gateway Abstract):
  - Negative and Non-Numeric Assessed Values.
  - Blank Taxpayer's Name.
  - Government-Owned Parcels. (PCC 600-669)
  - Non-Government Owned Exempt Parcels. (PCC 670-699)
  - TAXDATA File and ADJMENTS File Property Tax Cap Additions.



# Property Tax Data Compliance

- PARCEL File versus TAXDATA File.
  - Missing records in either dataset.
  - Discrepancies in gross AVs.
- PERSPROP File versus TAXDATA File.
  - Missing records in either dataset.
  - Discrepancies in gross AVs.
- The Department may ask for the county auditor to provide a copy of the lock modification tracking document to help verify the discrepancies in gross AVs.



# Property Tax Data Compliance

- When the Department completes its review of a county's property tax data, it emails the county three documents with its findings:
- The Property Tax Issues workbook provides an itemized breakdown of the records that contained probable/possible errors based on our compliance checks.
- The Property Tax Summary of Findings report provides a summary statistical analysis of the submitted data and an official compliance status.



# Property Tax Data Compliance

- The Homestead Issues workbook provides an itemized breakdown of the records that contain probable/possible errors based on our compliance checks looking at homestead records in the TAXDATA and ADJMENTS files compared to information in the Homestead Verification Database.



# Property Tax Data Compliance

- The Property Tax Issues workbook contains multiple tabs, which provide a list of property records that generated errors – either certain or possible - when the data was run through the various compliance checks.
- The Property Tax Issues workbook will contain the same PARCEL to TAXDATA and PERSPROP to TAXDATA tabs listed on the issues workbooks for real property and personal property distributed upon conclusion of the spring compliance review process.



# Property Tax Data Compliance

- In terms of an official status issued at the end of the property tax compliance review process, there are two different possible outcomes: Non Compliant and Compliant.
- If a county's property tax data is deemed “**non compliant,**” the county must review the errors, make any necessary corrections, and resubmit its data for another round of reviews.



# Property Tax Data Compliance

- If a county's property tax data is deemed **“compliant,”** no further action is required by the county auditor in terms of correcting and resubmitting the data files.
- However, the county auditor's staff should still review the items included in the Issues workbook and determine what corrections may be needed to the applicable records so that the same issues will not be repeated in the data submission cycle the following year.



# Real & Personal Property Data Compliance



# Real & Personal Property Data Compliance

- The spring compliance review process of real and personal property is the second part of a two-phase review:
  - A primary review of the dataset itself conducted in the fall shortly after the county has submitted its data.
  - A secondary review of the of the dataset comparing records to the auditor's property tax data conducted in the spring after the property tax data has been submitted.



# Real & Personal Property Data Compliance

- The secondary compliance review of the real and personal property data in the spring is more limited in scope and namely focuses on the following checks:
- PARCEL File versus TAXDATA File.
  - Missing records in either dataset.
  - Discrepancies in gross AVs.
- PERSPROP File versus TAXDATA File.
  - Missing records in either dataset.
  - Discrepancies in gross AVs.



# Real & Personal Property Data Compliance

- When the Department complete its review of a county's real & personal property data in the spring, it emails the county two documents with its findings:
- The Issues workbook provides an itemized breakdown of the records that contained probable/possible errors based on our compliance checks.
- The Summary of Findings report provides a summary statistical analysis of the submitted data, a real/personal property data to abstract comparison, and an official compliance status.



# Real & Personal Property Data Compliance

- The Issues workbook contains multiple tabs, which provide a list of real/personal property records that generated errors – either certain or possible - when the data was run through the various compliance checks.
- The Issues workbook sent after the review in the spring will likely contain more tabs than the workbook sent in the fall since the spring review includes the comparison between the real/personal property and abstract data.



# Real & Personal Property Data Compliance

- In terms of an official status issued at the end of the real & personal property compliance review process in the spring, there are two different possible outcomes: Non Compliant or Compliant.
- If a county's real and/or property data is deemed “**non compliant,**” the county must review the errors, make any necessary corrections, and resubmit its data for another round of reviews.



# Real & Personal Property Data Compliance

- If a county's real and/or personal property data is deemed “**compliant**,” no further action is required by the county assessor in terms of correcting and resubmitting the data files.
- However, the county assessor's staff should still review the items included in the Issues workbook and determine what corrections may be needed to the applicable records so that the same issues will not be repeated in the data submission cycle the following year.



# Gateway Public Reporting Site

- The Gateway Public Reporting Site offers a variety of reports to the general public; you do not need a Gateway account to access this read-only information.
- Information contained in these reports comes from the data that has been submitted by them local units of government via the different applications.
- Certain data files that county auditors and county assessors submit to the Department and LSA are available for download.



# Gateway Public Reporting Site

## Report Search

Local governments are required by state law to submit reports to the State of Indiana. A significant number of those reports related to taxing, budgeting and spending are now collected and available for public viewing through Gateway. Explore by unit or by report type.

[Browse Reports](#)

[Search by Unit](#)

[Search by Address](#)

Select by Report Type [View data release calendar »](#)



### [Annual Financial Report](#)

Multiple reports detail the receipts and expenditures of each local government unit, reflecting income and expenditures for a full calendar year. The primary purpose is to assist in the auditing of government units.



### [Assessed Value](#)

The Certified Net Assessed Value (CNAV) data provides information on the tax base.



### [Budgets](#)

Every local government unit with authority to levy a property tax must submit a budget for the coming calendar year to DLGF, which has the responsibility to review and certify budgets and set tax levies and tax rates.



### [Collective Bargaining](#)

Each public school corporation is required to report on their collective bargaining with the Indiana Education Employment Relations Board. Gateway is now being used to collect and publish those data.



### [Conflict of Interest Disclosure](#)

Public servants are required to disclose conflicts of interest to the State Board of Accounts.



### [County Abstract Public Reports](#)

County auditors must submit an annual summary of property assessments, taxes, deductions and tax exemptions, as well as unpaid taxes, to the State Auditor.



### [Debt Management](#)

These reports help the public know how much local government debt has been



### [Employee Compensation by Unit](#)

The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) provides taxpayers with compensation information for public employees of state and local government.



### [Entity Annual Report](#)

Financial reports from organizations that receive financial assistance from governmental sources (federal, state or local).



### [Local Development Agreements](#)

Gaming establishments may have local development agreements with various groups in their area. These are reported to the Indiana Gaming Commission each year along with the amount disbursed.



### [Property Tax](#)

Property taxes are a primary source of funding for local governments. These summary reports provide an overview of the property taxes paid and distributed.



### [Redevelopment Commissions](#)

Redevelopment Commissions are required to submit a report (not standardized at this time) for review to DLGF. These reports are submitted in PDF and available via the Gateway in the form in which they were submitted.



### [School Extra-Curricular Accounts](#)

School corporations must file a report of their fund balances, receipts and expenditures for their extra-curricular accounts each fiscal year. This is used by SBOA to develop criteria to exam the extra-curricular accounts.



### [Solid Waste Management Districts](#)



# Gateway Public Reporting Site

[Dashboard](#)[Report Search](#)[Download](#)[Tools](#)[Learn More](#)

## Download Data

We make downloads available for specific data sets in formats you can import into database, spreadsheet or statistical software.

### Finance and Budget Files

**Data Set**  **File**

**Unit Type**  **Year**

[Download](#)

### About the Finance and Budget Files

These data files contain financial figures submitted by local governments through Gateway's Annual Financial Report and Budget applications. The files are pipe-delimited. A pipe is the stroke generally found above the Enter key on the keyboard. It looks like this: |. When importing data into your local software, you will likely need to indicate that the pipe is the delimiter. For example, with Excel, the Text-to-Columns feature may be used to separate data into columns after indicating that the pipe is the delimiter.

### Documentation

Download this documentation in order to interpret the column headers.

- [Annual Financial Reports File Layout](#)
- [Budget Data File Layout](#)

### Property Files

**Data Set**  **Year**  **Geography**  [Download](#)

### About the Property Files

County assessors and auditors annually submit various property files to the Department of Local Government Finance (DLGF) and Legislative Services Agency (LSA). DLGF and LSA then perform a series of compliance checks over the data. Data available through this download represents the most recent compliant data set. For a list of counties and their compliance status, please see <https://gateway.ifionline.org/public/datacompliance.aspx>. For questions related to this data, please contact DLGF's Gateway support team at [Gateway@dlgf.in.gov](mailto:Gateway@dlgf.in.gov).

### Documentation

- [Property File Documentation](#)
- [File Formats](#)



Questions?



# Resources

- User Guides A screenshot of a green navigation menu with icons and text for Home, About, Account Settings, User Guides, and Logout. The 'User Guides' option is highlighted with a green rectangular box.
- Information Icons A blue square icon with a white lowercase letter 'i' inside, representing an information icon.
- YouTube Training Videos
  - [www.youtube.com/user/dlgfgateway](https://www.youtube.com/user/dlgfgateway)
- Department Memos: [www.in.gov/dlgf/2444.htm](http://www.in.gov/dlgf/2444.htm)
- Department Gateway Email: [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov)
- Call: 317-234-4480
  - \*Note: The Department requests that unlock/un-submit requests and password resets are provided via email.



# Thank you!

James Johnson, Director – Data Analysis Division

- Telephone: 317-234-8274
- Email: [jjohnson@dlgf.in.gov](mailto:jjohnson@dlgf.in.gov)

Charles Gordon, Sr. Tax Data Analyst

- Telephone: 317-233-9509
- Email: [cgordon@dlgf.in.gov](mailto:cgordon@dlgf.in.gov)

Marilyn Gaas-James, Tax Data Analyst

- Telephone: 317-234-8275
- Email: [mgaas-james@dlgf.in.gov](mailto:mgaas-james@dlgf.in.gov)

Website: [www.in.gov/dlgf](http://www.in.gov/dlgf)

- “Contact Us”: <http://www.in.gov/dlgf/2338.htm>