



Department of Local Government Finance

Spring Data Compliance Review Process 101

Data Analysis Division

March 15, 2023



Agenda

- This webinar will help you with better understanding the following:
 - How to submit your property tax data
 - 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 in the fall of 2022 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

- Since the Pay 2019 cycle, the Gateway Abstract application has served as the mechanism for the official submission of a county's abstract.
- County auditors 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 *do not* need to email the TAXDATA and ADJMENTS files to the Department 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 15.**



Gateway “Select Application” Page

Gateway

INDIANA
for government units

[Home](#)
[About](#)
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[User Guides](#)
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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
Additional Appropriations	Details
Abstract	Details
Assessor Reports	Mar 31
Budgets	Details
Data Entry for CNAV and Form 22	Details
Debt Management	Details
Economic Development Reporting	Sep 30
File Transmission	Details
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	Jul 30
Collective Bargaining Agreement Not Available	Nov 15
Collective Bargaining MOUs	within 10 business days of ratification
Exclusive Representative Organization Membership Verification	Oct 1

State Board of Accounts (SBOA)	Deadline
100R	Jan 31
Annual Financial Report	Details
Monthly and Annual Engagement Uploads	Details
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

Department of Workforce Development (DWD)	Deadline
CTE Appeals	June 8

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

Bureau of Motor Vehicles	Deadline
Ordinance Portal	Sep 1

Administrative Tools

- [User Guides](#)





Gateway Abstract – Home Page

INDIANA Gateway for government units



Department of Local Government Finance - ABSTRACT

[Home](#) [About](#) [Account Settings](#) [Help](#) [Logout](#)

Newton County: 2023 Tax Year

Menu

Close Menu

County Select

Abstract Home

Pre-Abstract Survey

Welcome to Gateway Abstract!

- County auditors should submit the pre-abstract survey no later than January 30th, 2023. 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/dlgf/9618.htm>.

Data

Tax District Configuration & Info

File Upload

Contact

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

Abstract Sections

AV Summary

more ▼

Rate and Levy Summary

more ▼

Total Taxes Summary



Gateway Abstract – File Upload

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 more ▾
- TIF Summary more ▾
- TIF Total Taxes

File Upload

File: No file chosen

Current Upload:

0 of 7 files loaded.

TIFTAX	Waiting for File
TIFSUMM	Waiting for File
ADJMENTS	Waiting for File
TIFTAXSUPP	Waiting for File
ABCERTRATE	Waiting for File
ABTAXSUPP	Waiting for File
TAXDATA	Waiting for File

All Uploads:

File Name	File Status	Current File Loaded	Number of Records	Number of Errors	Timestamp
No records to display.					

Calculations:

Date Time of Calculations	Currently Loaded	Submitted
No records to display.		



Gateway Abstract – File Upload

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 more ▾
- TIF Summary more ▾
- TIF Total Taxes Summary more ▾

File Upload

File: No file chosen

Current Upload:

7 of 7 files loaded.

TIFSUMM	■ Completed	<input type="button" value="Details"/>
TIFTAXSUPP	■ Completed	<input type="button" value="Details"/>
TIFTAX	■ Completed	<input type="button" value="Details"/>
TAXDATA	■ Completed	<input type="button" value="Details"/>
ADJMENTS	■ Completed	<input type="button" value="Details"/>
ABTAXSUPP	■ Completed	<input type="button" value="Details"/>
ABCERATE	■ Completed	<input type="button" value="Details"/>

All Uploads:

File Name	File Status	Current File Loaded	Number of Records	Number of Errors	Timestamp	
ABTAXSUPP	■ Completed	⊕	27237	0	3/9/2023 11:08:54 AM	<input type="button" value="Details"/>
ADJMENTS	■ Completed	⊕	51855	0	3/9/2023 11:07:17 AM	<input type="button" value="Details"/>
TAXDATA	■ Completed	⊕	23289	0	3/9/2023 10:27:07 AM	<input type="button" value="Details"/>



Gateway Abstract – County Review Section

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 more ▾
- TIF Summary more ▾
- TIF Total Taxes Summary more ▾

County Review Section

9 items to be reviewed, 0 awaiting county responses.

Sort by: Section ▾

No data-checks were beyond the comparison thresholds, no action required.

1 of 9

Taxing District 024 - Whitestown TIF Memo
Total Real Net AV

Current (2023) Abstract Value:	\$0
Current (2023) CNAV Value:	\$180,521,399
Difference:	(\$180,521,399) -100.00%

[View Abstract Source Data in Context](#)

Net AV Totals
County Response:

Corp Memo's do not have parcel numbers or NAV, they are edited in Gateway during CNAV, Abstract doesn't allow for editing

Enter Response

Response Completed

2 of 9

Taxing District 025 - Whitestown-Eagle TIF Memo
Total Real Net AV

Current (2023) Abstract Value:	\$0
Current (2023) CNAV Value:	\$153,940,251
Difference:	(\$153,940,251) -100.00%

[View Abstract Source Data in Context](#)



Gateway Abstract – Overview & Signature

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

more ▼

TIF Summary

more ▼

TIF Total Taxes Summary

more ▼

District Summary

Circuit Breaker Report

Confirmation of Reviews and Signature

Net Assessed Values

Section 1 of 6

- 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

Confirmed

Tax Rates and Levies

Section 2 of 6

- Rate & Levy Summary
- Detail by Taxing District
- Detail by Taxing Unit/Fund

Navigate to these sections

- ✓ View Rate & Levy Summary
- ✓ View Detail by District
- ✓ View Detail by Unit/Fund

Confirmed

Total Taxes

Section 3 of 6

- Total Taxes Summary
- Credits Detail



Gateway Abstract – Overview & Signature

County Review Section

0 items identified for review, 0 awaiting county responses
[Go to County Review](#)

Submit

You will be able to submit once all sub-sections have been viewed and confirmed (by checking the box for each section) and responses have been provided for all county data review items.

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

Form Signature

NAME

Tony Mellencamp

TITLE

Auditor

SIGNATURE/PIN

DATE

3/9/2023 11:48:06 AM

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.

[About Gateway](#) · [Contact Us](#) · [Contact Officials](#)

Indiana Gateway for Government Units is the collection platform for local units of government to submit required data to the State of Indiana, as well as a public access tool for citizens. It represents a unique partnership between the State of Indiana and the Indiana Business Research Center at IU's Kelley School of Business, with initial support from the Lilly Endowment and sustainable support from the State of Indiana.



Participating state agencies currently include the Department of Local Government Finance, the State Board of Accounts, and the Indiana Education Employment Relations Board.



Property Tax (Abstract) Data Compliance



Property Tax Data Compliance

- Since the Pay 2019 cycle, the Department has served as the primary agency overseeing the compliance review of property tax data.
 - Prior to 2019, both LSA and the Department would conduct the compliance reviews.
- 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 will ask the county auditors to provide a copy of the lock modification tracking document to help verify the discrepancies in gross AVs.



Property Tax Data Compliance

- The lock modification tracking document is a standard report set up in the county's tax and billing system.
- The document provides an inventory of property records that have had their gross AV modified between the time of the roll and balance process the previous summer to the point the auditor's office calculates taxes for the current pay cycle.
- Please email this document to the Department's Data Inbox at data@dlgf.in.gov.



Property Tax Data Compliance

- When the Department completes its review of a county's property tax data, it emails the county two documents with its findings:
- The Property Tax Issues Workbook (Excel file) provides an itemized breakdown of the records that contained probable/possible errors based on our compliance checks.
- The Property Tax Compliance Report (PDF) provides a summary statistical analysis of the submitted data and an official compliance status.



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 the 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 data 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.



Property Tax Data Compliance

- For the Pay 2023 review cycle, the Department will be using a 3% tolerance when reviewing the property tax data. In other words, if the total AV from the list of records for a particular check exceeds 3% of the county's total gross AV, the data set will be deemed non compliant.
- No new checks have been added to the Pay 2023 review cycle. The Department will be following the same format as last year's compliance review.



Property Tax Data Compliance

- However, the six new checks that were introduced last year in the Pay 2022 review cycle will no longer be treated as only a warning. These new checks will need to meet that 3% threshold in order to be deemed compliant.
- Those 6 checks were:
 - TAXDATA: Blank Taxpayer's Address
 - TAXDATA: Invalid School Corporation Number



Property Tax Data Compliance

- ADJMENTS: Sum of all CB Cap Buckets = Total Amount of Adjustment.
- Record with PP Adjustment Code that is not a PP Record.
- Sum of CB Cap AVs in ADJMENTS > Sum of CB Cap AVs in TAXDATA.
- Sum of Total Amount in ADJMENTS > Total Gross AV in TAXDATA.



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 Property Assessment Issues Workbook (Excel file) provides an itemized breakdown of the records that contained probable/possible errors based on our compliance checks.
- The Compliance Report (PDF) 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 Property Assessment 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 Property Assessment 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 personal 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's office in terms of correcting and resubmitting the data files.
- However, the county assessor's staff should still review the items included in the Property Assessment 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



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 the 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



An Open Door into Local Government Finance

[Local Officials: Login Here »](#)
[Conflict of Interest Upload Tool »](#)

Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government.

Tax Increment Finance Districts
[TIF District Viewer](#)

Report search by address or tax unit
[Search for reports](#)

Taxpayer Portal
[Taxpayer Portal](#)

Public employee compensation

Access local expenditures

When is your budget hearing?

[About Gateway](#) · [Contact Us](#)

Indiana Gateway for Government Units is the collection platform for local units of government to submit required data to the State of Indiana, as well as a public access tool for citizens. It represents a unique partnership between the State of Indiana and the [Indiana Business Research Center](#) at IU's Kelley School of Business, with initial support from the Lilly Endowment and sustainable support from the State of Indiana.

Participating state agencies currently include the [Department of Local Government Finance](#), the [State Board of Accounts](#), the [Indiana Education Employment Relations Board](#), the [Indiana Gaming Commission](#) and the [State Auditor](#).





Gateway Public Reporting Site



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

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](#)[Browse Reports](#)[Search by Unit](#)[Search by Address](#)[Return to Main Report Selection](#)

Abstract Reports

The following reports provide a summary of county certified abstracts. Access to more detailed reports may be requested by contacting the Auditor of State at LocalGovernment@auditor.in.gov.

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](#)



Gateway Public Reporting Site

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.ifonline.org/publicdatacompliance.aspx>. For questions related to this data, please contact DLGF's Gateway support team at Gateway@dlgf.in.gov.

Documentation

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



Questions?



Resources

- User Guides A screenshot of a green navigation menu with white text and icons. The menu items are: Home (house icon), About (info icon), Account Settings (gear icon), User Guides (question mark icon, highlighted with a green box), and Logout (user icon).
- 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
- Department Memos: www.in.gov/dlgf/2444.htm
- Department Support Email: Support@dlgf.in.gov
- Call: 317-232-3777
 - *Note: The Department requests that unlock/un-submit requests and password resets are provided via email.



Thank you!

Josh Jacoboski, Director – Data & IS Division

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