Spring Data Compliance Review Process 101

Data Analysis Division

March 2024

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 2023 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 DLGF's Budget Division 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 15th.

Gateway “Select Application” Page

INDIANA Gateway for government units

Home | About | Account Settings | User Guides | Logout

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

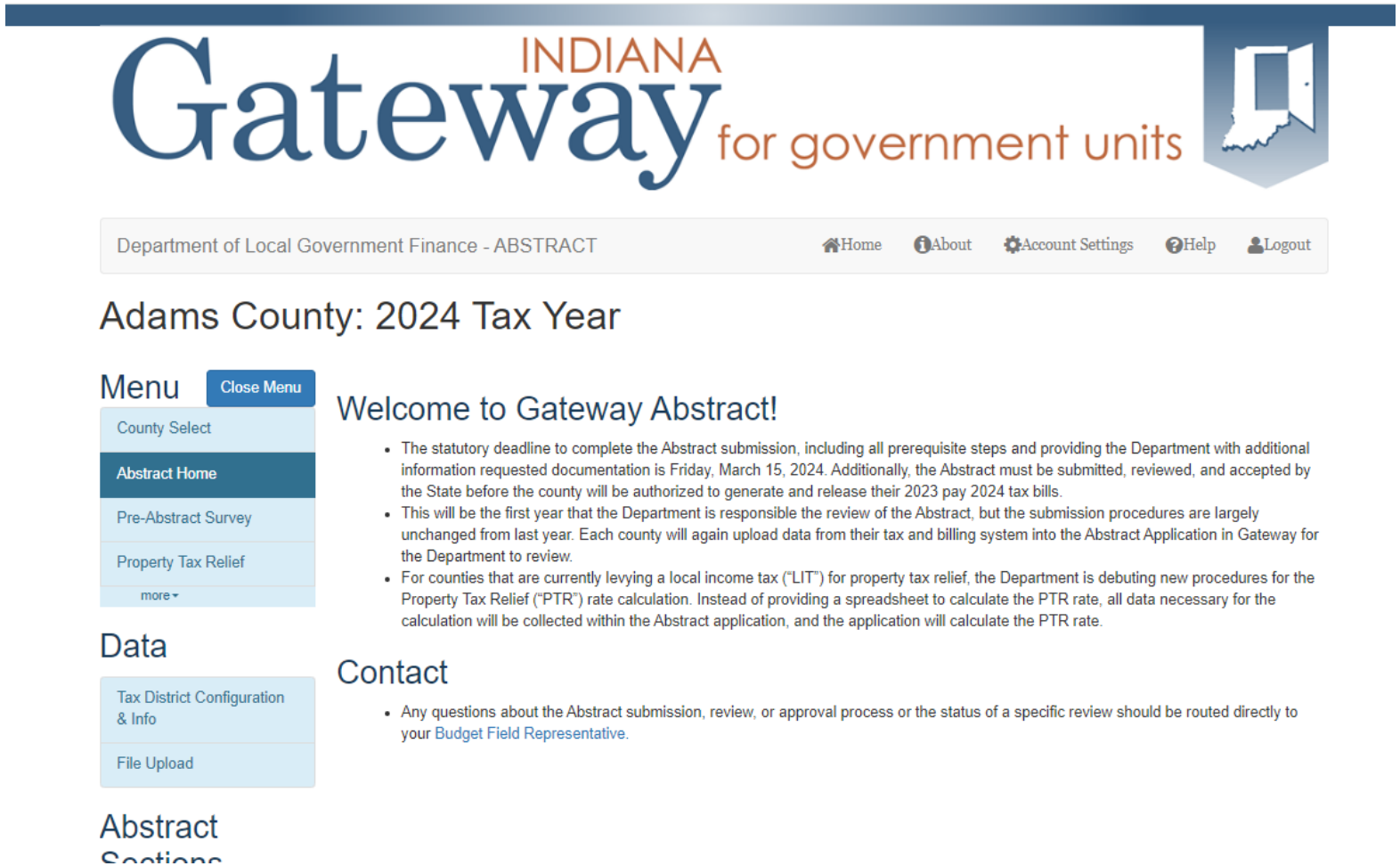
Indiana Gaming Commission (IGC)	Deadline
Local Development Agreement	Mar 1

Bureau of Motor Vehicles	Deadline
Ordinance Portal	Sep 1

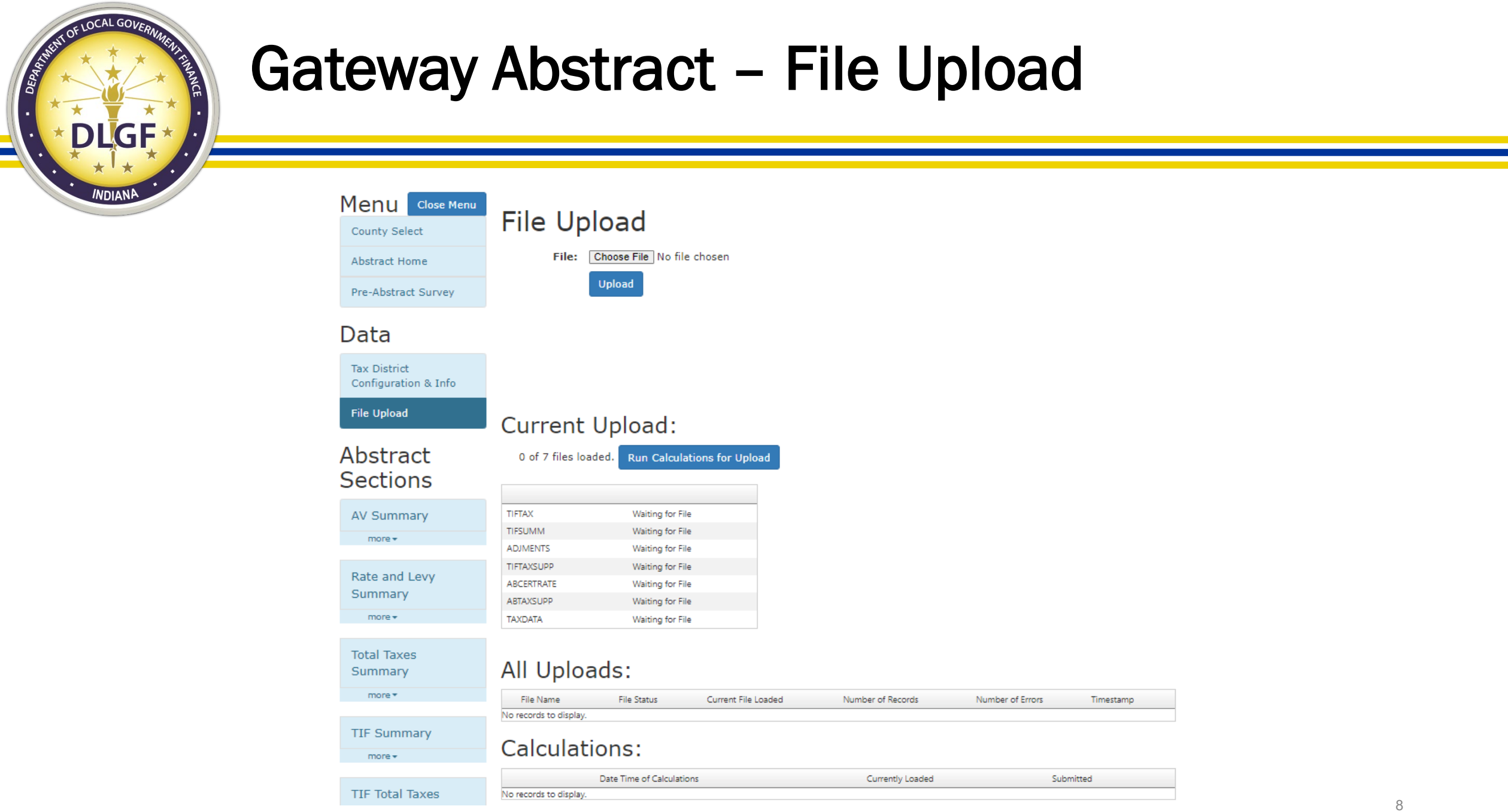
Administrative Tools

- User Guides

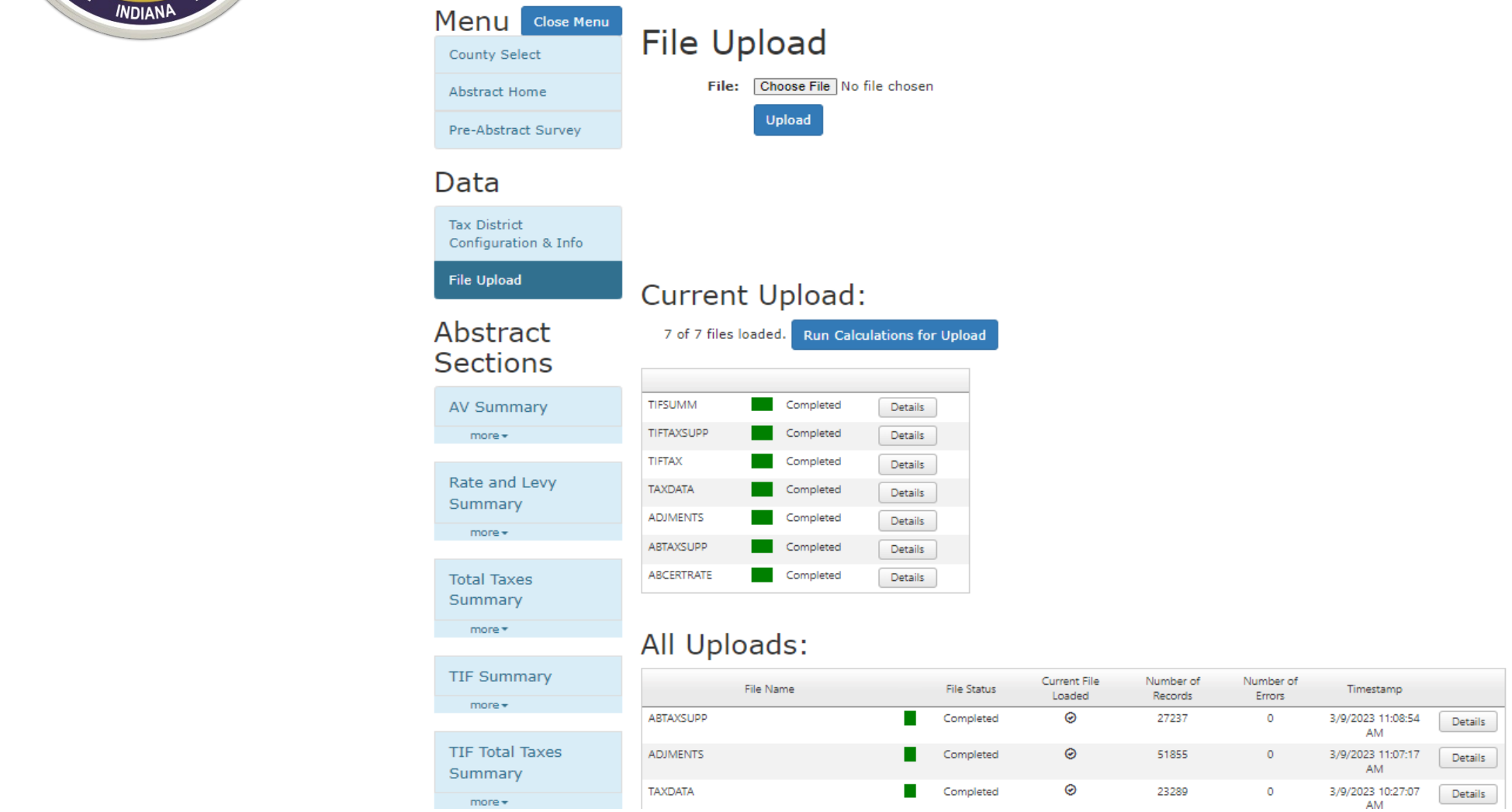
Gateway Abstract – Home Page



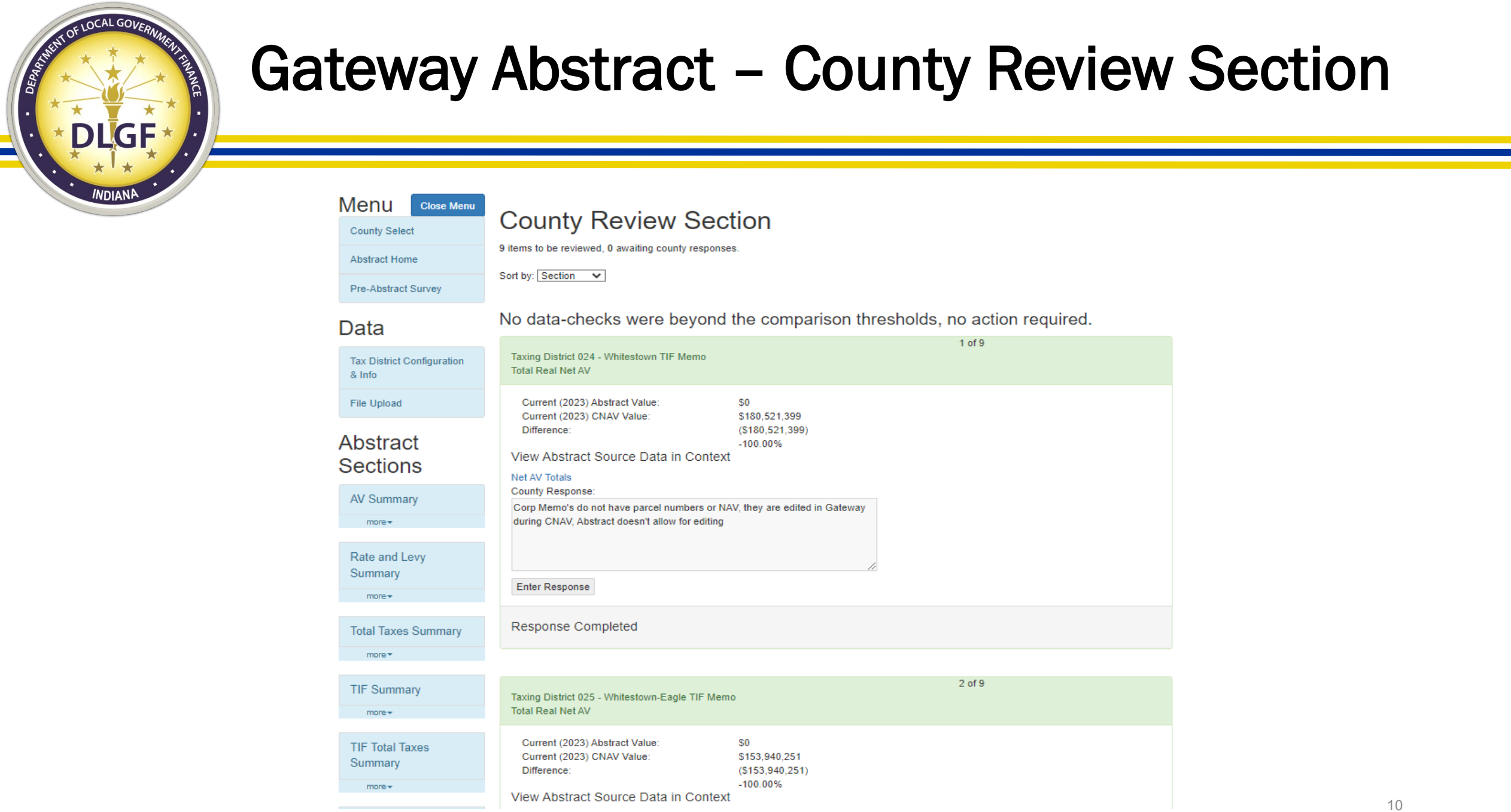
Gateway Abstract – File Upload



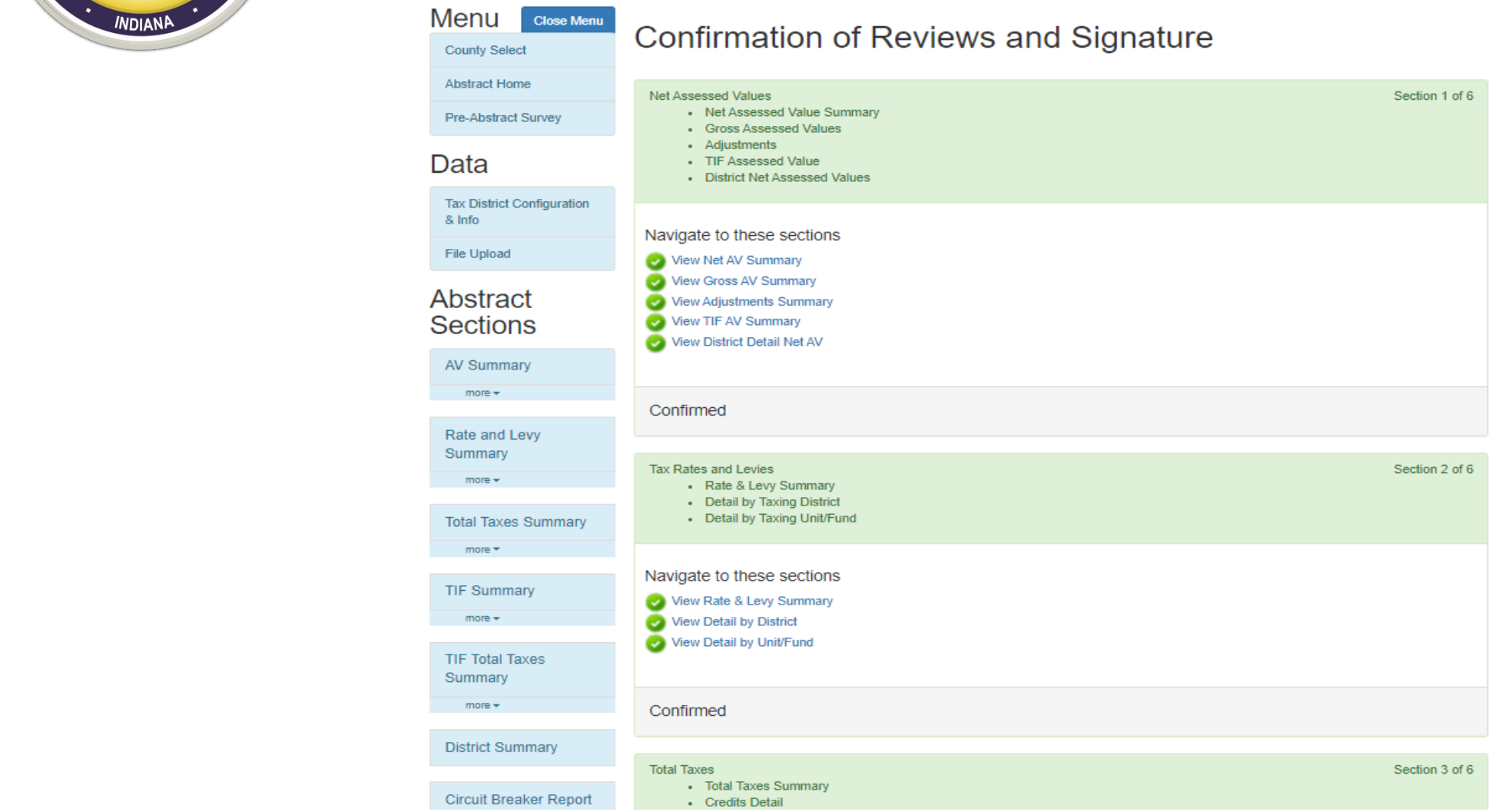
Gateway Abstract – File Upload



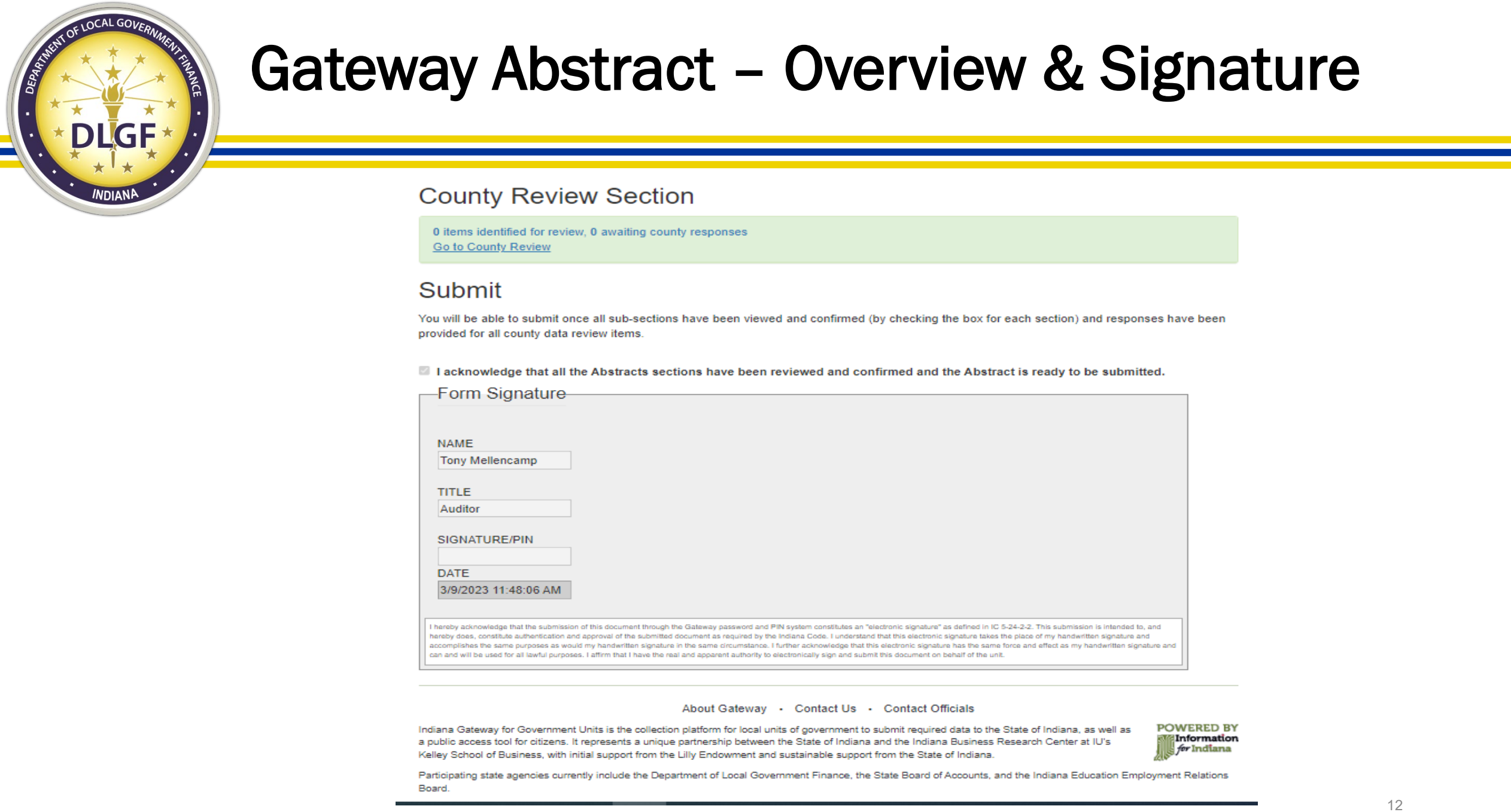
Gateway Abstract – County Review Section



Gateway Abstract – Overview & Signature



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.

POWERED BY Information for 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 though 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 2024 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 2024 review cycle. The DLGF will be following the same format as last year's compliance review.

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 though 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

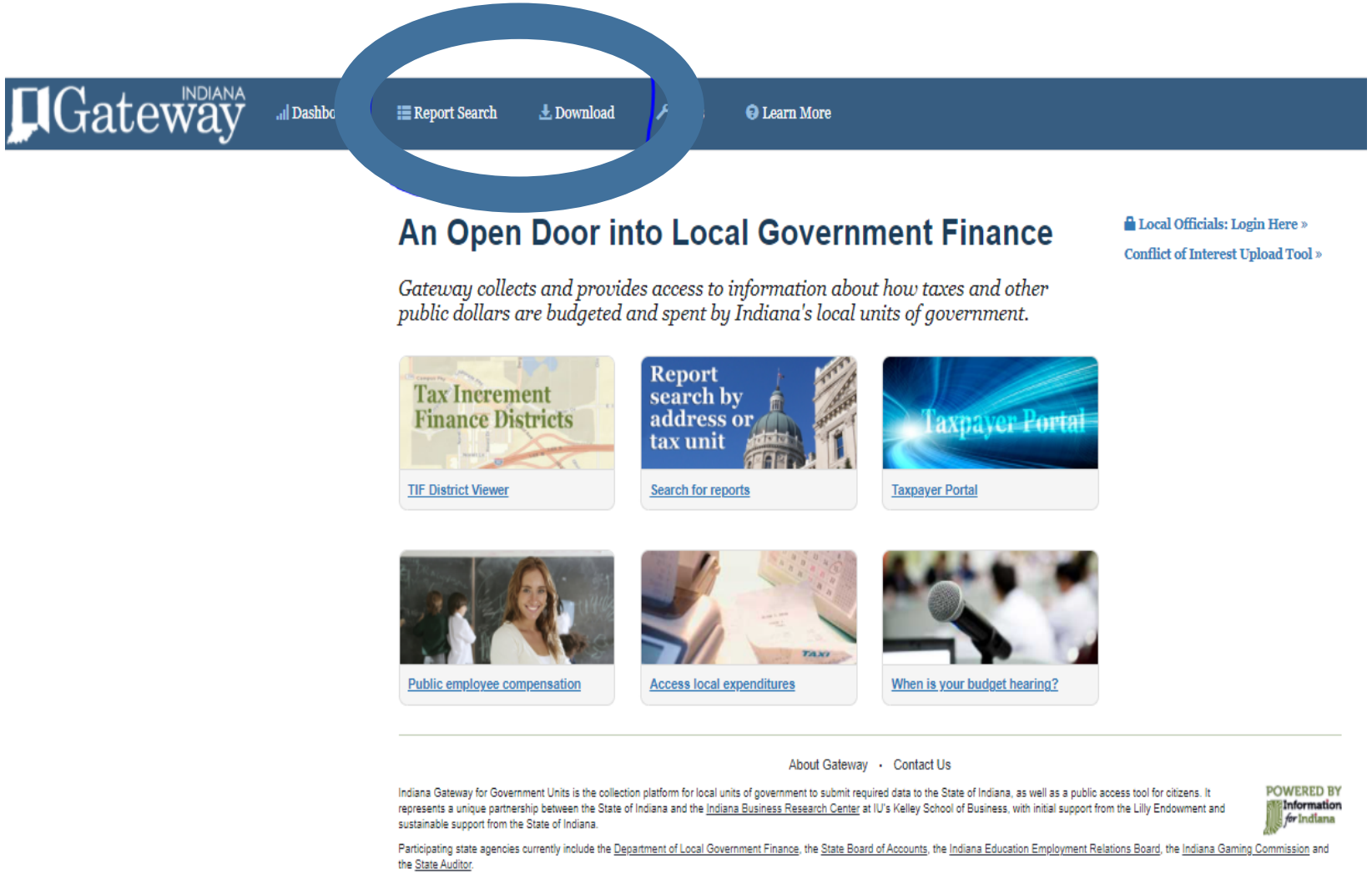
- If a county's real and/or personal property data is deemed "compliant," no further action is required by the county assessor's office in terms of correcting and resubmitting the data files.
- However, the county assessor's staff should still review the items included in the Property Assessment Issues 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



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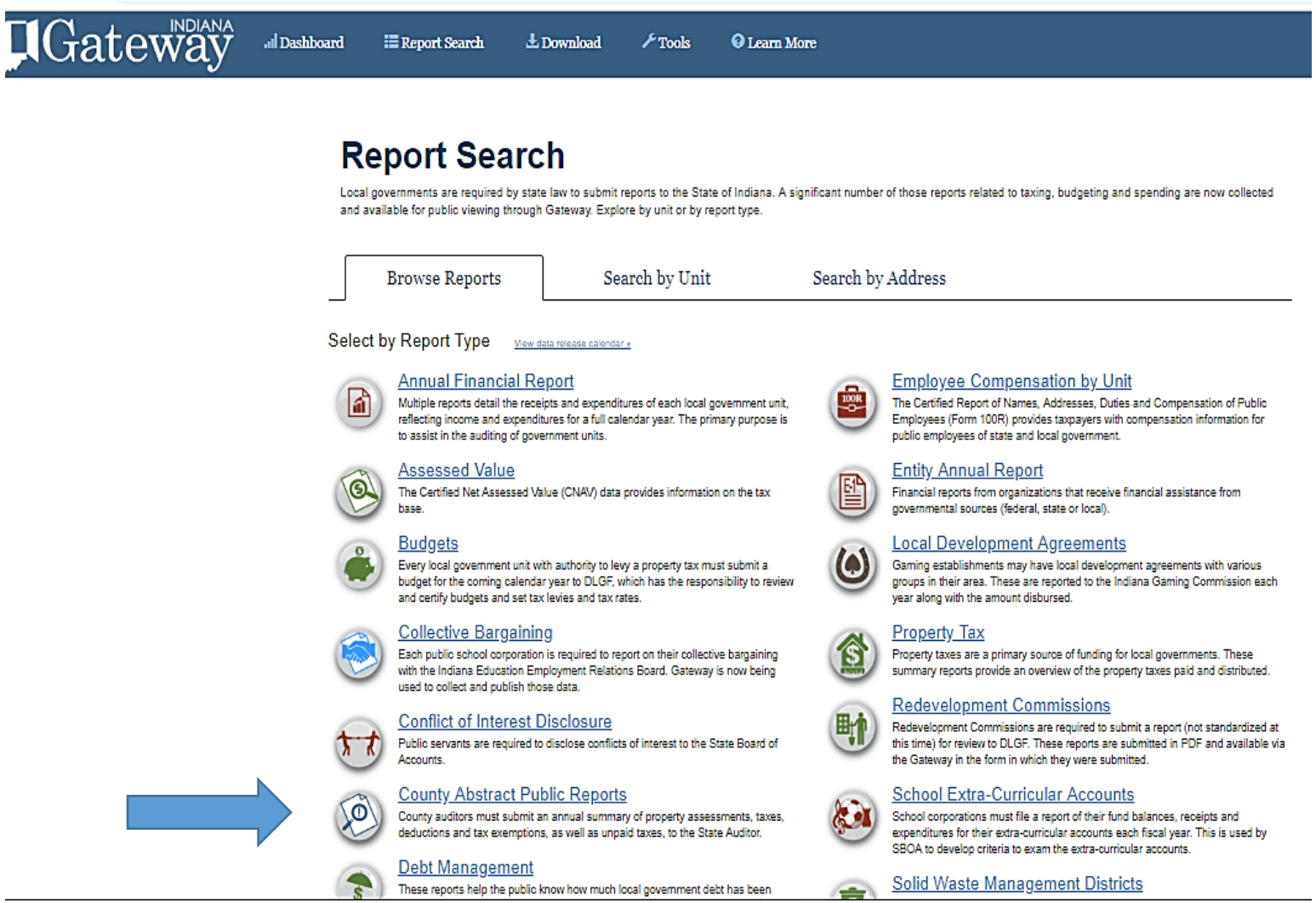

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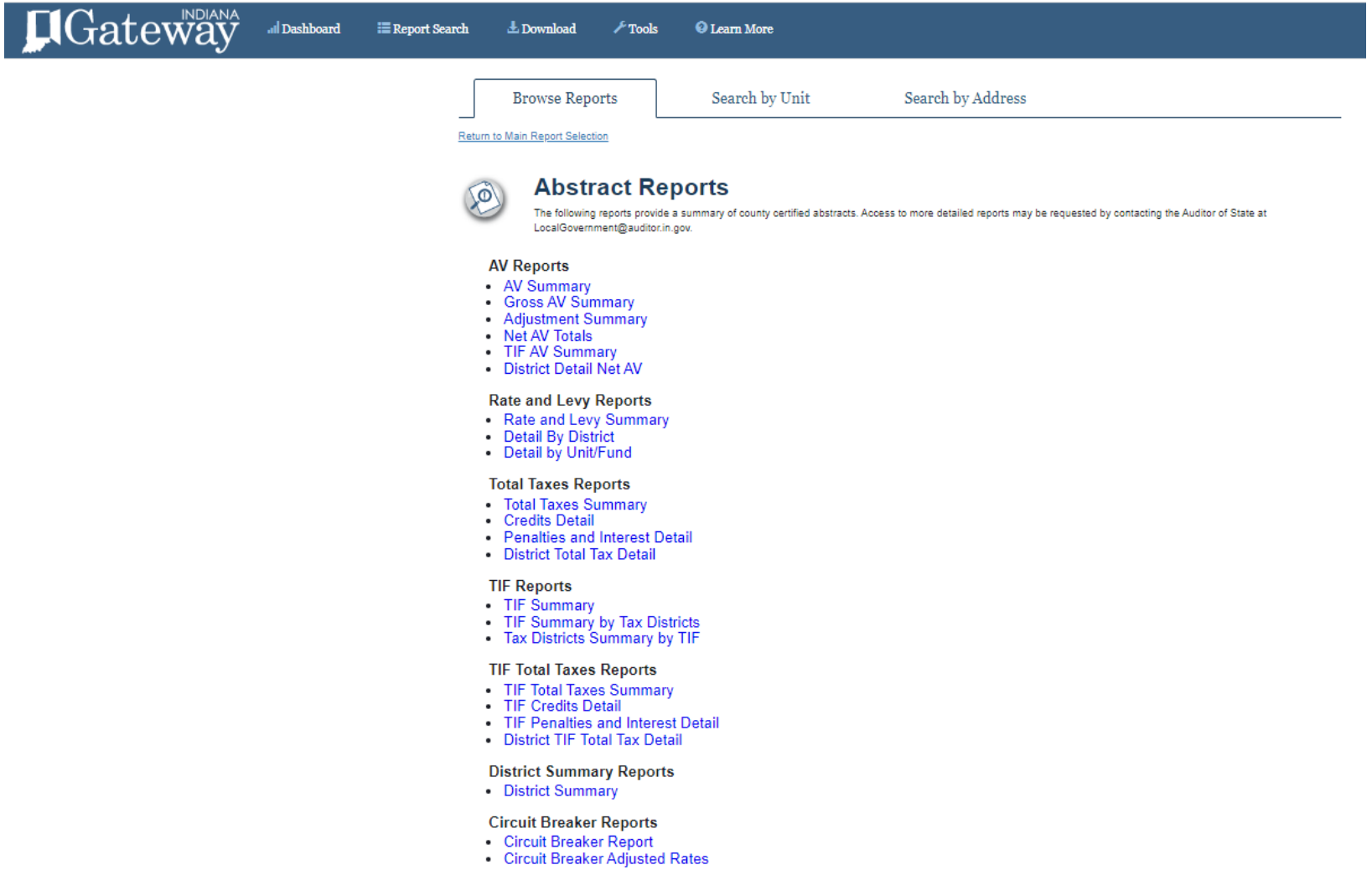

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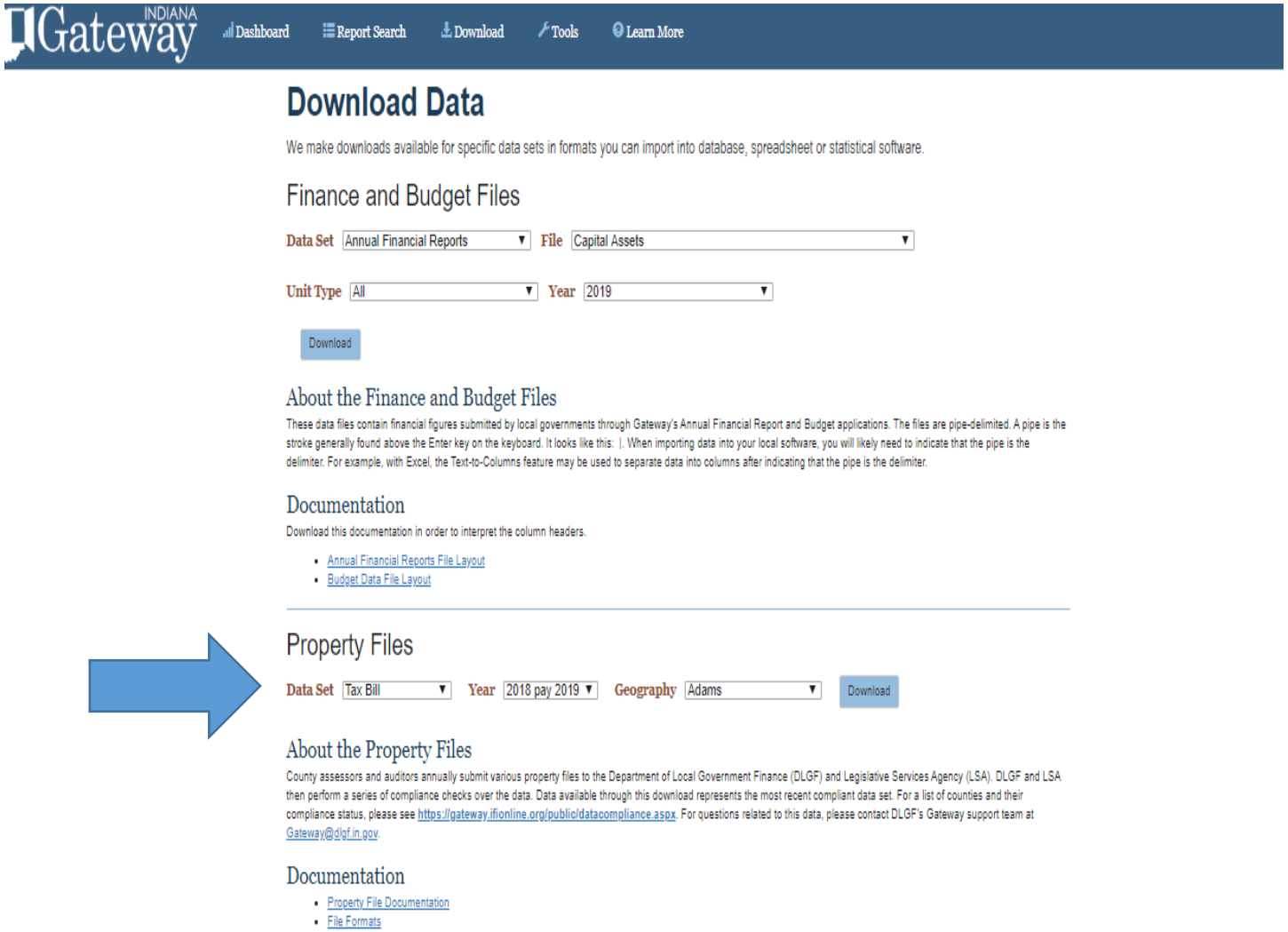

Questions?

Resources

- User Guides

- Information Icons
- YouTube Training Videos
  - www.youtube.com/user/dlgfgateway
- Department Memos: https://www.in.gov/dlgf/contact-us/
  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!

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