
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Local Officials

FROM: Josh Jacoboski, Director of Information Systems

SUBJECT: 2025 Gateway Submission Calendar

DATE: February 6, 2025

On-time property tax bills are a top priority for the Department of Local Government Finance (“Department”) for 2025 and 2026.

To achieve this objective, it is necessary for all involved in the assessment and property tax billing processes to understand that there are sequential deadlines for completing statutory responsibilities. This memo includes the key deadlines for calendar year 2025. All deadlines below have been adjusted to reflect the last possible day a particular task must be performed. Failure to meet these deadlines may jeopardize on-time tax billing.

The Department will issue additional detailed guidance on many of these topics to local officials throughout the year.

If you have any questions, please contact the Department at support@dlgf.in.gov or (317) 234-4480.

PLEASE NOTE: This memorandum is simply intended to be informative and is not a substitute for the law. In the event any part of this memorandum conflicts with provisions of the Indiana Code, the Indiana Code governs.

2025 Gateway Submission Dates

Dates may change by action of the 2025 General Assembly.

January 14	Last date for filing a report on appeals filed in 2024 with the property tax assessment board of appeals (“PTABOA”) with the Department, the Indiana Board of Tax Review (“IBTR”), and LSA. (The report to LSA must be in an electronic format under Ind. Code § 5-14-6). This report documents the notices for appeal filed with the PTABOA for the preceding year. (Ind. Code § 6-1.1-28-12) <i>Pertains exclusively to county assessors.</i>
January 15	Deadline for Gateway submission of second half 2024 tax distribution and settlement through Gateway DECAF – Form 22. (Ind. Code § 5-14-3.8-9) <i>Pertains exclusively to county auditors.</i>
February 28	Deadline for Gateway submission of Debt Management annual affirmation. (Ind. Code § 5-1-18-9)
March 1	Deadline for Gateway submission of SB131 Reporting for Solid Waste Management Districts (“SWMDs”). (Ind. Code § 13-21-3-13.5) <i>Pertains exclusively to solid waste management districts and the units that report on their behalf.</i>
March 2	Deadline for the executive of a political subdivision to submit an attestation to the Department stating that the political subdivision has uploaded any contract entered into in the immediately preceding year related to the provision of fire services or emergency medical services as required by Ind. Code § 5-14-3.8-3.5. (Ind. Code § 6-1.1-17-5.4)
April 15	Deadline for Gateway submission of TIF Management Report. (Ind. Code § 36-7-14-13 and Ind. Code § 36-7-14.5-9) <i>Pertains exclusively to redevelopment commissions and redevelopment authorities and the cities, towns, and counties that are reporting on their behalf.</i>
June 30	Deadline for Gateway submission of Pre-Budget Report.
July 15	Deadline for Gateway submission of first half 2025 tax distribution and settlement through Gateway DECAF – Form 22. (Ind. Code § 5-14-3.8-9) <i>Pertains exclusively to county auditors.</i>
August 1	Last day for the county auditor to certify net assessed values (“CNAV”) to the Department. The Department will make AV visible to every political subdivision via Gateway. All units are encouraged to use Gateway’s public site to validate the AVs certified by the county auditor. (Ind. Code § 6-1.1-17-1)

September 2	Last day for units with appointed boards, including certain libraries, to submit proposed 2025 budgets, tax rates, and tax levies to the appropriate fiscal body for binding adoption. For these units, the Department will remove edit access to the Gateway Budget module at the end of the day. (Ind. Code § 6-1.1-17-20; Ind. Code § 6-1.1-17-20.3) <i>Pertains exclusively to units that are subject to binding review.</i>
September 30	Deadline for Gateway submission of Economic Development Reporting (“EDR”) for non-tax-based casino revenue. (Ind. Code § 4-33-23-17)
October 14	Last day to post a notice to taxpayers (“Budget Form 3”) of proposed 2026 budgets and net tax levies and a public hearing to Gateway. Units who have not submitted by October 14 will not have time to complete the process before the deadline (except in Marion County and in class two cities). (Ind. Code § 6-1.1-17-3) <i>Note: See October 24 for additional information.</i>
October 24	Last possible day for units to hold a public hearing on their 2026 budgets. The public hearing must be held at least ten (10) days before the budget is adopted. Units that have not had a public hearing by October 24 will not have time to complete the process before the deadline. (Ind. Code § 6-1.1-17-5) <i>Note: This deadline is subject to the scheduling of the public hearing. See October 14 for additional information.</i> In Marion County and second-class cities, the public hearing maybe held any time after introduction of the 2026 budget. (Ind. Code § 6-1.1-17-5(a))
November 10	Last day for units to submit their 2026 budgets, tax rates, and tax levies to the Department through Gateway as prescribed by the Department. (Ind. Code § 6-1.1-17-5) <i>If Ind. Code § 6-1.1-17-5.2 applies and the fiscal body overrides the veto of the adopted budget, the deadline is five (5) business days after the action to override the veto is taken.</i>
December 31	Last day for the Department to accept additional appropriation requests for the 2025 budget year from units as prescribed by the Department.
December 31	Deadline for Gateway submission of annual ERA abatement publication through Gateway File Transmission. (Ind. Code § 6-1.1-12.1-8) <i>Pertains exclusively to county auditors.</i>
January 15, 2026	Deadline for Gateway submission of second half 2025 tax distribution and settlement through Gateway DECAF – Form 22. (Ind. Code § 5-14-3.8-9) <i>Pertains exclusively to county auditors.</i>

Note:

Please review the Department's annual Budget Calendar for other important and pertinent information regarding Pay 2026 Budget deadlines.

Ongoing Reporting Requirements:

Debt Management: Ind. Code § 5-1-18-6.

A political subdivision that issues bonds or enters into a lease after December 31, 2005 shall supply the Department with a debt issuance report not later than one (1) month after the date on which the bonds are issued or the lease is executed. However, if the bonds are issued or the lease is executed after September 30, the debt issuance report must be supplied no later than five (5) business days after the date of the issuance or execution.

Gateway File Transmission/Contract Upload: Ind. Code § 5-14-3.8-3.5(c).

A political subdivision that is a taxing unit (as defined in Ind. Code § 6-1.1-1-21) shall upload a digital copy of a contract to the Indiana transparency website one (1) time if the total cost of the contract to the political subdivision exceeds fifty thousand dollars (\$50,000) during the term of the contract. This applies to all contracts for any subject, purpose, or term, except that a political subdivision is not required to upload a copy of an employment contract between the political subdivision and an employee of the political subdivision. In the case of a collective bargaining agreement, the political subdivision shall upload a copy of the collective bargaining agreement and a copy of a blank or sample individual employment contract. A political subdivision shall upload the contract not later than sixty (60) days after the date the contract is executed. If a political subdivision enters into a contract that the political subdivision reasonably expects when entered into will not exceed fifty thousand dollars (\$50,000) in cost to the political subdivision but at a later date determines or expects the contract to exceed fifty thousand dollars (\$50,000) in cost to the political subdivision, the political subdivision shall upload a copy of the contract within sixty (60) days after the date on which the political subdivision makes the determination or realizes the expectation that the contract will exceed fifty thousand dollars (\$50,000) in cost to the political subdivision.

It is important to note that new requirements have gone into effect regarding the submission of contracts for fire services or emergency medical services. In accordance with Ind. Code § 6-1.1-17-5.4, the Department has created an affirmation section to the Local Government Contracts part of File Transmission in Gateway. The executive body of a political subdivision is required to complete this attestation section no later than March 2, 2025. The Department may not approve the budget or a supplemental appropriation for a political subdivision until the political subdivision files this attestation. For additional details regarding the update to Indiana Code, please refer to the Department memo released on June 18, 2024 entitled [Legislation Affecting Fire Protection and Emergency Medical Service Matters](#). For additional details regarding the process for affirming a political subdivision's contracts, please refer to the Department memo released on January 31, 2025 entitled [Affirmation of Upload of Local Government Contracts for Fire and Emergency Medical Services](#).