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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** County Auditors  
**FROM:** Anna Culy, Budget Director  
**DATE:** February 25, 2026  
**SUBJECT:** Spring Abstract Submission Procedure

The Department of Local Government Finance (“Department”) issues this memorandum to provide guidance on the following components of the abstract process.

As prescribed in Ind. Code § 6-1.1-22-5, the abstract must be submitted on or before **March 15**.

**I. Gateway Abstract Manual**

The Gateway Abstract Manual assists counties in uploading data text files from their tax and billing system directly into the Gateway Abstract Application. It is highly recommended county auditors and staff read the manual prior to uploading any data into the Gateway Abstract Application. The [Gateway Abstract Manual](#) can also be found on the Department’s website.

**II. Pre-Abstract Survey**

The pre-abstract survey is now available in the Gateway Abstract Application. All county auditors must complete the pre-abstract survey prior to uploading data into the Gateway Abstract Application, as the information gathered here will be used in the review of the abstract. You can use the Gateway Abstract Manual for assistance in completing your pre-abstract survey.

**III. Property Tax Relief Calculation – (Property Tax Relief Counties Only)**

After completing your pre-abstract survey, you will be able to move to the Property Tax Relief (“PTR”) rate calculation, if applicable. Please refer to the Gateway Abstract Manual for detailed steps on how to complete the PTR rate calculation steps. In counties without PTR, you may proceed past this step to the data section.

**IV. Upload Text Files to Gateway Abstract**

Once the pre-abstract survey is finished and, if applicable, the PTR rate has been approved by the Department, counties will be ready to move on to the next step. The upload function of the Gateway Abstract Application should not be completed until after the completion of the pre-abstract survey and the PTR calculation approval by the Department (if applicable). If you have

completed the required steps and the upload function is still locked, contact the [Budget Field Representative](#) assigned to your county.

*Please note:* The upload submission may take time to fully upload, to check if things are calculated, please check the other tabs.

For assistance on using the upload function, refer to the “Uploading Text Files” section of the Gateway Abstract Manual.

#### **V. Complete Review Section and Submission**

After uploading the text files, you must review each abstract section and ensure all values agree with the values in your tax and billing system. After reconciling data to your tax and billing system, answer all questions in the review section. After completing the review section, the abstract will be submitted by the county auditor using the “Overview & Signature” section of the Gateway Abstract Application. Once submitted, the Gateway Abstract Application will be locked, and you will no longer be able to make changes. As prescribed in Ind. Code § 6-1.1-22-5, the abstract must be submitted on or before March 15.

For assistance on the review and submission procedures of the abstract, refer to the “Review Section” and “Abstract Submission” sections of the Gateway Abstract Manual.

#### **VI. Department of Local Government Finance Review**

Following the submission, a confirmation email will be sent notifying you of receipt of your abstract by the Department. If you have completed the required steps and the upload function is still locked, contact the [Budget Field Representative](#) assigned to your county.

Upon submittal, the Department will complete a review of your submission. If the Department has any follow-up questions regarding your data or your responses recorded in the review section, a staff member will reach out to you directly. If your submission requires any changes, the Department will unlock your submission so you can make the necessary changes. If the abstract is unsubmitted, you will need to resubmit the abstract once all changes are made and reviewed. Once all outstanding questions have been resolved, the Department will email the county auditor notifying him/her that their abstract is approved.

#### **VII. 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 your tax and billing system. An email notification will be sent to counties when the circuit-breaker-adjusted distribution rates are available.

Any questions about the abstract submission, review, or approval process, including the status of a specific review, should be routed directly to your [Budget Field Representative](#).