
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Assessors and County Auditors

FROM: Barry Wood, Assessment Division Director

RE: Abatement Publication Deadline

DATE: December 14, 2018

The purpose of this memorandum is to remind county assessors and county auditors that pursuant to IC 6-1.1-12.1-8 (see below), the annual deadline to publish abatement information, including a list of the real and personal property abatement applications that resulted in abatements being granted in Economic Revitalization Areas for the current year, is December 31, 2018. By way of example, if an abatement application is filed by May 10, 2018 and the applicable designating body grants the abatement for the 2018 pay 2019, 2019 pay 2020, and 2020 pay 2021 tax years, the county auditor must, by December 31, 2018, advertise certain information required by IC 6-1.1-12.1-8 and as explained in this memorandum. Please note that this list does not include deductions like the Homestead Deduction, Mortgage Deduction, etc. It is only for deductions in an Economic Revitalization Area, such as abatements granted by a designating body (e.g. county council, city council, town council, etc.).

In addition, the county auditor must, by December 31, file the information required to be published by IC 6-1.1-12.1-8(a)(2), (a)(3), and (a)(4) (see below) with the Department of Local Government Finance (“Department”).

The Department has moved the Annual ERA Abatement Upload from within the Gateway Budget Application to the Gateway File Transmission Application in Gateway. Users who find they need permissions to submit their Annual ERA Abatement Information should contact the Department via Gateway@dlgf.in.gov to request access.

Counties that previously uploaded this year’s abatement submission to Gateway Budget likely do not need to take any action. Department staff has moved the files to Gateway File Transmission. The Department asks that auditors who already uploaded abatement files into Gateway Budget verify that the files are appearing within Gateway File Transmission.

To access Gateway File Transmission, within Gateway, select the “File Transmission” Application. Next, users should select the Unit. Once selected, a user will be presented with all of the File Transmission Options for their selected unit type. The Annual ERA Abatement Information is only required to be uploaded by counties, thus only counties will see this option on this screen. The Upload itself is almost identical to the Contract Upload application. In order to upload a file, select the blue button labeled: “+ Upload Report.” Provide a file name, a brief

file description, and select the file that you would like to upload. Finalize your submission by selecting "Upload Report." You should now see your submission in the table on the screen.

There is no file format specified and a copy of the published legal advertisement would be acceptable. If no new abatements were granted in the current year (even if applications were filed in the current year but not granted), the newspaper advertisement and Gateway upload must still document the information required under IC 6-1.1-12.1-8(a)(2), (a)(3), and (a)(4). A statement that no new abatements were approved for the current year should be included in the advertisement and upload.

Please note that where IC 6-1.1-12.1-8 (below) uses the term "deductions," this should be understood to mean "abatements," including both real and personal property abatements approved under IC 6-1.1-12.1.

In response to several common questions concerning what should be reported, the Department emphasizes that there are two sets of information that must be published:

- 1) All of the new abatements approved for calendar year 2018, including the details specified by IC 6-1.1-12.1-8(a)(1); and
- 2) The total amount of outstanding abatements by type (abatements approved in prior years that are still in effect).

Again, there is no particular format or template that must be used for the newspaper publication, and a copy of the newspaper ad can be used as the filing with the Department. Auditors are encouraged to review what other counties have submitted as a point of reference:

https://gateway.ifionline.org/report_builder/ERA_Information.aspx.

IC 6-1.1-12.1-8

Publishing and filing deduction information

Sec. 8. (a) Not later than December 31 of each year, the county auditor shall publish the following in a newspaper of general interest and readership and not one of limited subject matter:

- (1) A list of the deduction applications that were filed under this chapter during that year that resulted in deductions being applied under this chapter for that year. The list must contain the following:
 - (A) The name and address of each person approved for or receiving a deduction that was filed for during the year.
 - (B) The amount of each deduction that was filed for during the year.
 - (C) The number of years for which each deduction that was filed for during the year will be available.
 - (D) The total amount for all deductions that were filed for and applied during the year.
- (2) The total amount of all deductions for real property that were in effect under section 3 of this chapter during the year.
- (3) The total amount of all deductions for new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment that were in effect under section 4.5 of this chapter during the year.
- (4) The total amount of all deductions for eligible vacant buildings that were in effect under section 4.8 of this chapter during the year.

(b) The county auditor shall file the information described in subsection (a)(2), (a)(3), and (a)(4) with the department of local government finance not later than December 31 of each year.

Assessors - Please contact Barry Wood, Assessment Division Director, at (317) 232-3762 or Bwood@dlgf.in.gov, or your assessment field representative, if you have any questions related to the abatement requirements.

Auditors - Please contact the Gateway Support Team at (317) 234-4480 or Gateway@dlgf.in.gov, if you have any questions related to the upload process.