



Department of Local Government Finance

Department Gateway & Data Compliance 101

Presented by the Department's Data Team:
Marilyn Gaas-James, Charles Gordon, James Johnson,
and Billy Ottensmeyer
August 2019



Agenda

- This training session will help you with better understanding the following:
 - How to both gain and delegate access to the various Department of Local Government Finance (“Department”) applications in Gateway;
 - What reports you are required to submit to the Department in Gateway;
 - What datasets you are required to submit to the Department (Gateway related or not); and
 - What sort of items or checks the Department currently looks at as part of its compliance review process on these datasets.



Department Gateway



A Brief History of Gateway

- Launched in 2010, Indiana Gateway for Government Units (“Gateway”) 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.



A Brief History of Gateway

- As of 2018, 21 different applications are used by hundreds of local units of government, schools, state agencies, casino operators, and others to submit financial and operational data to the State of Indiana.
- Data submitted includes budgets, debt issuances, TIF district summaries, annual financial reports, employee compensation reports, local development agreements, and school district collective bargaining reports, among others.



Gateway Username

- Per the Authorized User Policy (<https://gateway.ifionline.org/UserPolicy.aspx>), an authorized users' Gateway login information and PIN number is exclusively for individual use and should not be shared.
- A Gateway username must be a working/valid email address in which the associated user is the only individual with:
 - The ability to view emails sent to the email address;
 - The ability to send emails from the email address; and
 - Access to the login information to the Gateway username/email address.



Defining the Fiscal Officer in Gateway



Fiscal Officer for Department Gateway Applications

- The Department considers the employee ultimately responsible for the unit's finances to be the "Fiscal Officer." The Fiscal Officer is the default submitter/delegating official for the reports located within the Department Gateway applications (other than the Budget application, if applicable).
 - Please Note: A CPA/consulting firm/consultant that the unit has hired would not be considered the Fiscal Officer of the unit.
 - For special district units who do not have an employee responsible for the finances of the unit, the Department considers the District Board President/Chair to be the default submitter/ delegating official for the reports located within the Department Gateway applications.



Fiscal Officer for Department Gateway Applications

- Please Note: The Fiscal Officer is the person who all other employees of the unit ultimately report to.
 - This is not necessarily referring to the employee of the unit who will be the primary person to enter data into the Department Gateway applications.
 - It is possible that the employee responsible for the finances (i.e. the person who employees of the unit ultimately report) may not be the employee who enters in the majority of the data into Gateway for the unit.
 - If the unit only has one employee, then by default, they are the Fiscal Officer.
 - If the unit does not have any actual employees (i.e. only volunteers), then the Fiscal Officer would be the volunteer who all other volunteers of the unit ultimately report.
 - It is possible that the “Fiscal Officer” may be different than the SBOA Fiscal Officer.



Fiscal Officer for Department Gateway Applications

- It is the responsibility of the Fiscal Officer to personally log into Gateway under their specific Gateway username to “submit” any forms or reports located within the Department Gateway applications (with the exception of the Budget application).



Fiscal Officer for Department Gateway Applications

- Only the Fiscal Officer is permitted to have submission rights in the following Department Gateway applications:
 - Budget;
 - TIF Management;
 - Property Tax Adjustment Board of Appeals (PTABOA);
 - Data Entry for CNAV and Form 22 (DECAF);
 - Economic Development Reporting (EDR);
 - Other Post-Employment Benefits (OPEB); and
 - SB131 (Solid Waste Management Districts ONLY).



Fire Protection District Department Fiscal Officer

- The Department considers the “Bonded Employee” ultimately responsible for the unit’s finances to be the “Fiscal Officer”. The Department Fiscal Officer is the default submitter/ delegating official for the reports located within the Department Gateway applications (other than the Budget application, if applicable).
 - Please Note: The Fiscal Officer for Fire Protection District Unit must be BOTH: 1) Bonded; and 2) an actual employee of the Fire Protection District.
 - Please Note: A CPA/consulting firm/consultant that the unit has hired would not be considered to be the Fiscal Officer of the unit.
 - For Fire Protection District units who do not have a bonded employee responsible for the finances of the unit, the Department considers the Fire Protection District Board President/Chair to be the default submitter/ delegating official for the reports located within the Department Gateway applications.



How to Delegate Access to Gateway Applications

- It is easy to delegate access to the Gateway applications to other individuals via a valid Limited Delegation of Authority (“LDA”) form.
- To delegate access to a Gateway application, please email gateway@dlgf.in.gov and provide the name, title, start date of position, and a working/valid email address that contains specific identifying information (such as name or initials) of any other individuals who assist with entering data into the Department Gateway applications, and the Gateway team will provide access under their own specific Gateway username.



Gateway Applications



Gateway “Select Application” Page



[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
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	Dec 1
Collective Bargaining Contract Upload	Nov 15
Exclusive Representative Organization Membership Verification	Oct 1

State Board of Accounts (SBOA)	Deadline
100R Unavailable for Scheduled Maintenance	Jan 31
Annual Financial Report Unavailable for Scheduled Maintenance	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

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



Gateway Applications – All Unit Types

- Gateway applications containing reports that all applicable unit types are required to submit:
 - Budget;
 - Debt Management;
 - Economic Development Reporting (EDR);
 - Other Post-Employment Benefits (OPEB); and
 - File Transmission.



Gateway Applications – City/Town/County ONLY

- Gateway applications containing reports that only **city/town/county units** are required to submit:
 - TIF Management.



Gateway Applications – County ONLY

- Gateway applications containing reports that only **county** units are required to submit:
 - Data Entry for CNAV and Form 22 (DECAF);
 - Abstract; and
 - PTABOA.



Gateway Applications – SWMD ONLY

- Gateway application containing reports that only **solid waste management district units** are required to submit:
 - SB 131 Reporting for SWMDs.



Gateway Submission Deadlines

Due Date	Task
March 1	Deadline for submission of annual Debt Affirmation in Debt Management.
March 1	Deadline for submission of Other Post-Employment Benefits (OPEB)(Retiree benefits & expenditures).
March 15	Deadline for county units to submit Gateway Abstract.
April 15	Deadline for city/town/county units to submit TIF Management Report.
April 30	Deadline for submission of Pre-Budget Worksheet.
August 1	Deadline for county units to submit Certified Net Assessed Values (CNAV).
September 3	Deadline for employees of units subject to Binding Review to enter/edit information in the Budget Forms.
September 30	Deadline for Gateway submission of Economic Development Reporting (EDR).



Gateway Submission Deadlines

Due Date	Task
*Ongoing	Debt Management: Units are required under IC 5-1-18-6 to report new debt as it is incurred. Units must complete a report in the Gateway Debt Management application no later than one month after the date on which the bonds are issued, the loan is closed, or the lease is executed.
*Ongoing	File Transmission/Contract Upload: IC 5-14-3.8-3.5 required each political subdivision to upload contracts that were entered into after June 30, 2016 and exceed \$50,000 to be uploaded into the Gateway File Transmission application not later than 60 days after the date the contract is executed.



Department Budget Form Submission Deadline for 2019 pay 2020 Budget

Due Date	Task
10 Calendar Days prior to Date of Public Hearing	Deadline for Submission of Budget Form 3.
5 Days After Date of Adoption	Deadline for submission of all Budget Forms in Gateway for units with Date of Adoption Meeting on or before.
November 6	Deadline for submission of all Budget Forms in Gateway for units with Date of Adoption Meeting on or after.



Gateway Abstract

INDIANA Gateway for government units



Department of Local Government Finance - ABSTRACT

- Home
- About
- Account Settings
- Help
- Logout

Adams County: 2019 Tax Year

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

Welcome to Gateway Abstract!

- County auditors should submit the pre-abstract survey no later than January 30th, 2019. 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/9818.htm>.

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.



Gateway Abstract

- Beginning in 2019, all Abstracts were submitted using the Gateway Abstract application.
- The manual data entry onto the Excel template was eliminated as part of the new Gateway Abstract process.
- County auditors generated from their local tax and billing systems a series of text files that they, then, uploaded into Gateway Abstract.
- After the text files have been successfully uploaded, county auditors clicked a button to run the Abstract calculations and then, could review the results in Gateway.
- The information reported in Gateway Abstract provides greater detail than what was reported on the previous Excel version of the Abstract.



Assessor Reports - PTABOA



Department of Local Government Finance - Assessors [Home](#) [About](#) [Account Settings](#) [User Guides](#) [Logout](#)

[Select County](#) > [Reporting Requirements](#) > [PTABOA Report Form](#)

ADAMS COUNTY PROPERTY TAX ASSESSMENT BOARD OF APPEALS REPORT

State Form 55889 (8-15)
Prescribed by the Department of Local Government Finance

INSTRUCTIONS:
Indiana Code 6-1.1-28-12 requires each Property Tax Assessment Board of Appeals ("PTABOA") to submit a report to the Department of Local Government Finance, Indiana Board of Tax Review, and Legislative Services Agency ("LSA") before April 1 annually (the report to LSA must be in an electronic format under IC 5-14-6). This report documents the notices for review (Form 130 appeals) filed with the PTABOA for the preceding year. This report may not include any confidential information.

The PTABOA of Adams County, Indiana, reports the following for the 2017 year. (The year preceding the year in which this report is filed, referred to as "the subject year" for the purposes of this form.)

(1) The total number of notices for review filed with the PTABOA in the subject year.	53
(2) Notices for review that were resolved in the subject year by a preliminary informal meeting.	48
a. Of the total above, how many notices were filed in the subject year?	27
b. Of the total above, how many notices were pending at the end of the year preceding the subject year?	19
(3) Notices for review in which a hearing was conducted in the subject year by the PTABOA.	0
a. Of the total above, how many notices had been filed in the subject year?	0
b. Of the total above, how many notices were pending at the end of the year preceding the subject year?	0
(4) The number of written decisions issued in the subject year by the PTABOA.	0
a. Of the total above, how many decisions were issued in response to notices filed in the subject year?	0
b. Of the total above, how many decisions were issued in response to notices pending at the end of the year preceding the subject year?	0



Assessor Reports - PTABOA

- Indiana Code 6-1.1-28-12 requires each Property Tax Assessment Board of Appeals ("PTABOA") to submit a report to the Department, Indiana Board of Tax Review, and Legislative Services Agency ("LSA") before April 1 annually.
- This report documents the notices for review filed with the PTABOA for the preceding year.
- The Gateway PTABOA report is a summary level report. Data on individual appeals will not be collected through the report.
- This report may not include any confidential information.



Budgets

Gateway INDIANA
for government units

An *Information for Indiana* Data Site

Home About Account Settings User Guides Logout Department of Local Government Finance

Select Unit > **Unit Main Menu**

Selected Year: 2020 | Selected Unit: Tipton County - 0006 Wildcat Township, Tipton Co.

Unit Main Menu - 0006 Wildcat Township, Tipton Co.

Select from the options below to customize your unit's funds, departments, and/or publications.

Department of Local Government Finance Tasks

- Pre-Budget Worksheet** - Submitted on 4/23/2019 2:25:32 PM
Provide information and estimates in advance.
- Customize Funds, Departments, Debts, Rev. Codes**
View and edit lists of funds, depts., debts by fund and rev. codes.
- View Forms, Enter and Edit Budgets**
View, edit and submit Forms to DLGF.
- Submit Signed Form 4 and Other Documents**
View, upload and submit budget-related documents to DLGF.
- Property Tax Cap Info**
View Property Tax Cap Data Currently Entered on all Forms
- Optional Flat File Upload**
Fund List, Department List, Fund-Dept Relationship, Form 1, Form 2

Other Items

- Gateway Survey
- Unit Specifications
- Browser ID



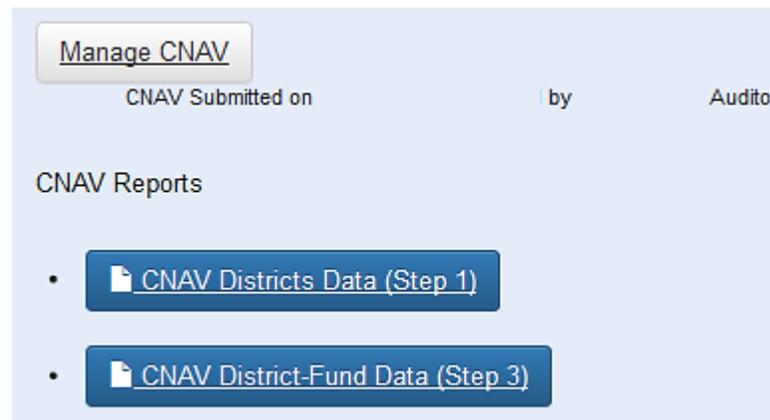
Budgets

- All units that have their budget reviewed and certified by the Department must submit their proposed and adopted budget information in Gateway.
- The Pre-Budget Worksheet is the first form (for a particular budget cycle) that must be completed and submitted in Gateway and is due by April 30.
- Starting in 2019 (for the 2020 Budget), units have up to five days after the date of budget adoption to submit their adopted budget information in Gateway.
- Additional webinar training sessions will be provided on how to complete the various forms in Gateway and will be available for review on the Department's website.



DECAF (CNAV)

- IC 6-1.1-17-1 requires that Net AVs be certified on or before August 1 of each year and be submitted to the Department by that date.
- All counties must upload CNAV data to the DECAF application using a file export process from their tax & billing systems.
- If necessary, the end user can manually edit the data after the files have uploaded to Gateway.





DECAF (Form 22)

- Form 22 distribution data is submitted to the Department in June and December each year.
- County auditors may upload files containing distribution data into the DECAF – Form 22 Gateway application. The files may be exported from the county’s tax and billing system.
- County auditors may also choose to enter Form 22 data manually for all distribution types directly into the Form 22 area of the DECAF application.



DECAF (Form 22)

[Select County](#) > Manage County Functions

Manage County Functions

Gateway1 County: Reporting Year 2018

December 2018 Form 22 Now Open for Data-Entry & Upload!

[Manage Units and Distributions](#)

Last Activity at:

June Certified Pay 2018 Settlement Period:

0 of 0 units are ready to submit

\$0.00 in distributions entered for this county

December Certified Pay 2018 Settlement Period:

0 of 0 units are ready to submit

\$0.00 in distributions entered for this county



Debt Management – Debt Affirmation

- The Debt Affirmation must be submitted in the Debt Management application by March 1 each year.
- Please Note: Even if a unit does not have any debt, the Debt Affirmation is still required to be submitted.



Debt Management

[Select Unit](#) > [Select Debt](#)

Debt Affirmation	Due March 1, 2018 ⚠
<input type="checkbox"/> By checking this box, I affirm that the selected unit has fully complied with the debt reporting requirement described in IC 5-1-18. I affirm that the debt reports listed below are accurate and correct. If no debt report is listed or all reports listed are marked as retired, I affirm that the selected unit has no outstanding debt.	
Name	<input type="text"/>
Title	<input type="text"/>
Signature/PIN	<input type="text"/>
Date	<input type="text" value="12/7/2018"/>
<input type="button" value="Sign and Submit"/>	

Gateway1 - Dlgf City 10

[File Upload](#)

Bond Name Link	Retired	Status
decimal debt	<input type="checkbox"/>	Submitted
General Obligation Bond 2012	<input type="checkbox"/>	Submitted



Debt Management – Debt Affirmation

An authorized user with submit access to the Debt Management application may submit the annual Debt Affirmation by taking the following steps:

1. Access the Debt Management application for your unit (see instructions above on how to access);
2. Check the box affirming that the debt reports listed below are accurate and correct as shown below;

Select Unit > Select Debt

Debt Affirmation Due March 1, 2018 ⚠

By checking this box, I affirm that the selected unit has fully complied with the debt reporting requirement described in IC 5-1-18. I affirm that the debt reports listed below are accurate and correct. If no debt report is listed or all reports listed are marked as retired, I affirm that the selected unit has no outstanding debt.

Name

Title

Signature/PIN

Date



Debt Management – Debt Affirmation

3. Enter your first and last name in the “Name” box as shown below;

Name

Bugs Bunny



Debt Management – Debt Affirmation

4. Enter your title in the “title” box (i.e. “Conservancy Financial Clerk/Fiscal Officer”) as shown below.

Title

Financial Clerk



Debt Management – Debt Affirmation

5. Enter your specific 4-digit PIN number in the “Signature/PIN” box as shown below:

Signature/PIN



Debt Management – Debt Affirmation

6. Click the gray “Sign and Submit” button as shown below:

[Select Unit](#) > [Select Debt](#)

Debt Affirmation Due March 1, 2018

By checking this box, I affirm that the selected unit has fully complied with the debt reporting requirement described in IC 5-1-18. I affirm that the debt reports listed below are accurate and correct. If no debt report is listed or all reports listed are marked as retired, I affirm that the selected unit has no outstanding debt.

Name

Title

Signature/PIN

Date



Economic Development Reporting (EDR)

[Select Unit and Year](#) > Economic Development Reporting

County: Gateway1 county
Unit: DLGF City 10 unit
Year: 2019

Did your unit receive economic development payments under a local development agreement between July 1, 2017 and June 30, 2018?

Yes No



Economic Development Reporting (EDR)

- All taxing units are required to submit the Economic Development Reporting (EDR) report in Gateway by September 30 each year, regardless of whether the unit receives economic development payments or does not receive economic development payments.
- The economic development payments subject to reporting are monetary disbursements initially provided by a licensed owner of a riverboat, an operating agent of a riverboat, or an affiliate of an owner or operating agent.



Economic Development Reporting (EDR)

- IC 4-33-23-4 defines an economic development payment as a monetary disbursement paid under a local development agreement that is:
 - Received by a unit of government or any other person; and
 - Not paid in exchange for anything of value.
- If you have additional questions as to whether items would qualify as an economic development payment, the Department recommends speaking with your local counsel.



Economic Development Reporting (EDR)

- If the answer to the question below is “No”, then all the authorized submitter needs to do is click “No”, sign and submit.
- If the answer is “Yes”, then the authorized submitter will need to complete the EDR report.

[Select Unit and Year](#) > Economic Development Reporting

County:
Unit:
Year: 2019

Did your unit receive economic development payments under a local development agreement between July 1, 2017 and June 30, 2018?

Yes No



Gateway File Transmission/Contract Upload

Select Unit > File Transmission Menu > Contracts Upload

Dlcf City 1 - Gateway1 County

Contracts Upload

1 active contracts

+ Add a Contract

Filter

Category	Vendor	Est. Cost	Sign Date	End Date	Purpose	Date Added	Status	Amend
Capital Outlays	TETST	\$0.00	06/07/2017	06/07/2017		06/30/2017	Active	

Navigation: [Home] [Previous] [1] [Next] [End] Page size: 10 1 items in 1 pages



Gateway File Transmission/Contract Upload

- IC 5-14-3.8-3.5 states that if a contract was entered into after June 30, 2016 and exceeds \$50,000, then it should be uploaded into the Gateway File Transmission/Contract Upload application by an authorized user.



Gateway File Transmission/Contract Upload

- Statute does not provide a definition for “contract” or “amendment” in IC 5-14-3.8-3.5, other than to say that a contract includes all pages and attachments. Our guidance to units that ask has been to interpret the term broadly.
- It is certainly ok to speak with local counsel about whether items would qualify, but in general, where questions exist, we’ve been encouraging units to err on the side of uploading files.



Other Post-Employment Benefits (OPEB)

OPEB Reporting Functions



Step 1: Initial Configurations

Declare full-time employees and any health insurance plans.



Step 2: Health Insurance Plans

Enter health insurance plan(s)



Step 3: Expenses

Figures into expenses paid in the last year.



Step 4: Liability

Figures into liability and unfunded liability.



Step 5: Assets

Figures into assets and contributions to asset fund.



Final Step: Submission

Manage the OPEB submission status for this unit.



Other Post-Employment Benefits (OPEB)

- IC 36-1-8-17.5 requires political subdivisions to report by March 1 of each year on all other post-employment benefits.
- The definition of OPEB includes healthcare and other nonpension benefits provided to employees.
 - Benefits required include medical, prescription drug, dental, vision, hearing, life insurance, long-term care benefits, and long-term disability benefits (not covered under a pension plan) that are provided AFTER employment ends.
- Please Note: All political subdivisions are required to report, even if the unit does not offer OPEB.



SB131 – SWMD Only

[Select Unit](#) > [Main Menu](#) > [Step 1](#) > [Customize Revenue Codes](#) > [Step 2A](#) > [Step 2B](#) > [Step 3](#) > [Step 4](#)

Selected Year: 2018 | Selected Unit: 9953 - Dlgf City 14

User Level: Submitter

- [View/Print PDF](#)

Step 1: Adding Funds

Current Total Funds: 0

[Click to add funds](#)

Step 2: Financial Data by Fund

Add funds in Step 1 to continue

Step 3: Upload Encumbrance Documentation

Add funds in Step 1 to continue

Step 4: Additional Information

Not ready to submit

[Click to edit form](#)



SB131 – SWMD Only

- Per IC 13-21-3-13.5, Solid Waste Management Districts have until March 1 each year to submit the required financial and programmatic information into the Gateway “SB 131 Reporting for SWMDs” application and upload any necessary supporting documentation.
- Data points collected via the SB131 application include the cash balance as of December 31 of the prior year for the SWMD’s funds, expenditures from these funds, and revenues received by the district.
- Additionally, items like tonnage of solid waste disposed and tonnage of recycling carried out in the district are reported.



TIF Management – City/Town/County Units

- All County/City/Town taxing units are required to submit the annual redevelopment commission report in Gateway TIF Management by April 15 each year, regardless of whether the unit has TIF Districts.

The screenshot displays two panels from the Gateway TIF Management system. The left panel, titled "Manage Redevelopment Items and Settings", lists several management options: "Customize Redevelopment Unit" (Verify Redevelopment commission and enter commission name.), "Manage TIF Districts" (Manage TIF Districts.), "Manage TIF Areas" (Manage TIF Areas.), "Manage Debt Links" (Report which obligations are supported by TIF districts.), "Manage Funds" (Manage Redevelopment Funds and TIF District links.), and "Document Files" (Upload, view, and manage files related to redevelopment activities.). The right panel, titled "Redevelopment Commission Report" for the year 2019, shows a submission status of "Submitted 5/8/2019 1:18 PM." and a "View/Download Report" link. Below this, it lists report sections: "Personnel" (Report commissioner and employee information.), "Finances" (Report TIF disbursement information.), "Fund Balances" (Report TIF fund balances.), "Debt Payments" (Report Debt Payments made in the prior year.), "Parcels" (Upload parcel files and view data/files.), and "Review & Submit" (Manage the TIF submission status for this unit.).



TIF Management – City/Town/County Units

- The TIF Management application contains two components: a year-round section and an annual section.
 - **Year-round Section:** The year-round section will be used to update information on the redevelopment commission and TIF districts. Users are welcome to use the year-round section throughout the year. Users will use the year-round section to add new TIF districts, to describe TIF expansions, and to manage documents associated with the TIF district. HEA 1290-2016 introduced a requirement that redevelopment commissions must submit copies of each resolution that establishes or alters a TIF district. These documents can be managed using the year-round section of TIF Management.
 - **Annual Section:** The annual section will be used to update information specific to a reporting year. Information reported through April 15, 2019 will pertain to calendar year 2018. Users will use the annual section to report information pertaining to personnel, revenues, expenditures, fund balances, and debt payments. Users will also use the annual section to report the assessed values for parcels within TIF districts. The upload specifications remain the same as they have been in prior years.



Department v. SBOA

- It is important when you have a question related to Gateway that you contact the agency that handles the application. The Department Gateway team does not have access to the SBOA applications and vice versa.
- The “Select Application” page of Gateway lists all of the current applications in Gateway. The applications are color-coded based on the agency that oversees that application.

DLGF Gateway Team
 (gateway@dlgf.in.gov) (317-234-4480)

SBOA Gateway Team
 (gateway@sboa.in.gov) (317-232-2513)

Department of Local Government Finance (DLGF)	State Board of Accounts (SBOA)
Debt Management	100R
Economic Development Reporting	Annual Financial Report
File Transmission	Monthly and Annual Engagement Uploads
Other Post-Employment Benefits	Conflict of Interest Disclosure
	E-1 Entity Annual Report
	ECA Risk Report



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

- 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 them local units of government via the different applications.



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.



[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.



Gateway Public Reporting Site

- Members of the public can also do a search for a particular local unit of government and see what applicable Gateway reports are associated with that unit.

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](#)

Search By Unit

Start typing the name of a governmental unit. When the desired unit appears in the autocomplete list below the textbox, select the unit.

Type in the name of a reporting unit:

[About Gateway](#) • [Contact Us](#)



Gateway Public Reporting Site

- Members of the public can also enter a particular address to see what local units of government are associated with that address and can, then, also access the reports that are associated with those particular units.

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

Search By Address

Choose a location, either by entering an address or by clicking directly on the map, to find government units or other reporting entities associated with that address.

Address:



The address selected is located within the boundaries for the following Taxing District: 101 - INDPLS CITY - CENTER TWP

Government Units

The units below are taxing units associated with this address.



Resources

- User Guides A screenshot of a green navigation menu with icons and text for Home, About, Account Settings, User Guides (highlighted with a green box), and Logout.
- 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 Gateway Email: gateway@dlgf.in.gov
- Call: 317-234-4480
 - *Note: The Department requests that unlock/un-submit requests and password resets are provided via email.



Data Compliance



Data Submission Deadlines

Due Date	Task
February 1	Deadline for submission of assessors' sales disclosure data (SALEDISC, SALECONTAC, SALEPARCEL) for the most recent previous calendar year.
March 1	Deadline for submission of assessors' annually assessed mobile home file (MOBILE, APPEALMH) for current pay year.
March 15	Deadline for submission of auditors' tax billing data (TAXDATA, ADJMENTS) for current pay year.
August 30	Deadline for submission of assessors' real property data (PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDTL, APPEAL) for the following pay year (e.g., data files submitted in 2019 will be for the 2020 pay year).
August 30	Deadline for submission of assessors' oil & gas assessment data for those counties where applicable (OILGAS, OILGASALL) for the following pay year (e.g., data files submitted in 2019 will be for the 2020 pay year).
August 30	Deadline for submission of assessors' personal property data (PERSPROP, POOLDATA, APPEALPP) for the following pay year (e.g., data files submitted in 2019 will be for the 2020 pay year).



Sales Disclosure Form (SDF) Data



Gateway SDF

What is Gateway SDF?

- Gateway SDF (Gateway Sales Disclosure Form) is an online portal used for the filing of Sales Disclosure Forms for counties that use the State's system.
- It is also used to upload the sales data for non-Gateway SDF system counties via a file upload functionality.



Gateway SDF



Welcome to the Sales Disclosure Application



New Users

Get started by creating a Gateway SDF account.



Returning Users

Already have an account? Login.



Assessor Tools

Access the Assessor Edit Tools.

Gateway SDF User Guide



Learn how to get started and navigate through Gateway SDF.

FAQ



Frequently asked questions regarding the sales disclosure form.

Search Database



Search the state's sales disclosure database.

Find How to File



Counties in Indiana choose the method of filing

County:

Gateway SDF Video Tutorial



Learn how to enter a sales disclosure form in Gateway SDF.

Find PDF



Search by SDF ID to view a PDF copy of a sale disclosure form.



SDF Data Submission Process

- For non Gateway SDF counties, 50 IAC 26-20-4(k) requires that sales data be uploaded on a weekly basis into Gateway SDF.
- These weekly data submissions only need to include new sales records or records that have changed since the last submission.
- For Gateway SDF counties, sales data is automatically uploaded into the database after the county reviews and submits the records – no manual submission necessary.



SDF Data Submission Process

- How do you submit sales data to the Department via the file upload for counties that use a third-party software vendor (i.e., not Gateway SDF)?

A screenshot of the Gateway Indiana Sales Disclosure Form website. The header is green with the Gateway logo and the text "Sales Disclosure Form An Information for Indiana Data Site". Below the header, there is a navigation menu with links for Logout, Main, Change Password, FAQ, Search, Lookup, FileUpload (highlighted with a red box), and Admin. The main content area shows "Sales Disclosure Forms" and a welcome message for user cgordon@dlgf.in.gov. There is a link to "Begin a new SDF »". Below this, there are input fields for "First" (with the value "1") and "Last". At the bottom, there is a table with columns for SDF ID, Buyer Name, Address, Submitted, and Validated. The Validated column contains an information icon. Below the table, there is a "Vendor:" label and some input fields.



SDF Data Submission Process

[Logout](#) | [Main](#) | [Change Password](#) | [FAQ](#) | [FileUpload](#) | [Search](#) | [Lookup](#)

SALECONTAC:

Browse...

No file selected.

SALEDISC:

Browse...

No file selected.

SALEPARCEL:

Browse...

No file selected.

Upload

When all 3 files have been selected click the Upload button.

Click the Browse button and select the file from its saved location. Repeat this step for each of the 3 sales files.



SDF Data Submission Process

[Logout](#) | [Main](#) | [Change Password](#) | [FAQ](#) | [FileUpload](#) | [Search](#) | [Lookup](#)

SALECONTACT: No file selected.

SALEDISC: No file selected.

SALEPARCEL: No file selected.

If files were upload and no issues found you would see the record counts for each file and the Error Count column would be blank.



Username	Upload_date	Completed	Update_count	Disc_count	Contac_count	Parcel_count	Error_count
cgordon@dlgf.in.gov	3/11/2016 12:00:00 AM	<input checked="" type="checkbox"/>	0	1208	4810	1484	
cgordon@dlgf.in.gov	3/10/2016 12:00:00 AM	<input checked="" type="checkbox"/>	6617	6617	28468	7281	
cgordon@dlgf.in.gov	3/10/2016 12:00:00 AM	<input checked="" type="checkbox"/>		0	0	0	
cgordon@dlgf.in.gov	3/10/2016 12:00:00 AM	<input checked="" type="checkbox"/>	2838	2839	8519	3130	
cgordon@dlgf.in.gov	3/10/2016 12:00:00 AM	<input checked="" type="checkbox"/>	2164	2164	8476	2289	
cgordon@dlgf.in.gov	3/2/2016 12:00:00 AM	<input checked="" type="checkbox"/>	2809	3206	9806	3532	
cgordon@dlgf.in.gov	3/2/2016 12:00:00 AM	<input checked="" type="checkbox"/>	3206	3206	9806	3532	
cgordon@dlgf.in.gov	3/2/2016 12:00:00 AM	<input checked="" type="checkbox"/>	2928	2944	10563	3400	
cgordon@dlgf.in.gov	3/2/2016 12:00:00 AM	<input checked="" type="checkbox"/>	490	490	1501	585	
cgordon@dlgf.in.gov	3/1/2016 12:00:00 AM	<input checked="" type="checkbox"/>	0	2809	8429	3098	
cgordon@dlgf.in.gov	3/1/2016 12:00:00 AM	<input checked="" type="checkbox"/>		0	0	0	1
cgordon@dlgf.in.gov	3/1/2016 12:00:00 AM	<input checked="" type="checkbox"/>	683	683	2598	827	
cgordon@dlgf.in.gov	2/18/2016 12:00:00 AM	<input checked="" type="checkbox"/>	71	624	2356	724	
cgordon@dlgf.in.gov	6/4/2015 12:00:00 AM	<input checked="" type="checkbox"/>	5342	5342	19866	2487	1
cgordon@dlgf.in.gov	4/6/2015 12:00:00 AM	<input checked="" type="checkbox"/>	4227	4230	15054	4673	
cgordon@dlgf.in.gov	4/6/2015 12:00:00 AM	<input checked="" type="checkbox"/>	3608	3608	12696	4062	

If an error occurs, you will see a "1" in the Error Count column. If this happens contact GatewaySDF support for help.



SDF Data Submission Process

- All sales disclosure records that have a conveyance date during the previous calendar year are to be submitted in Gateway SDF by no later than February 1.
- In order for a sales disclosure records to be included in the Department's sales data compliance review process, Question No. 11 under the Assessor's Section – "Is form complete?" – must be checked "Yes."



SDF Data Submission Process

- Once the county assessor's office has completed its review of all sales disclosure records from the previous calendar year and has submitted the data in Gateway SDF, they need to email the Department Data Inbox at data@dlgf.in.gov to confirm that all of their sales have been reviewed and submitted.



SDF Compliance Review Process

- The Data Analysis Division's review of sales data is centered around two primary questions:
 - Have all the sales for the specified conveyance period been submitted?
 - Does the SDF data submitted appear to be complete and accurate?
 - Examples: Are buyer/sellers listed? Is the sales price listed? Are the taxing district and parcel number included?



SDF Compliance Review Process

- It's helpful to consider the Data Analysis Division's review of the sale data as the “primer” in the ratio study approval process.
- The Data Analysis Division's review helps to ensure the underlying foundation of the sales data used in a ratio study.
- The Data Analysis Division's review does not answer the following questions:
 - Should a certain sale be marked valid for trending?
 - Should a certain sale be included in a ratio study?



SDF Compliance Review Process

- When the Data Analysis Division completes its review of a county's sales data, it emails the county two documents with its findings:
- The Sales Issues workbook provides an itemized breakdown of the records that contained probable/possible errors based on our compliance checks.
- The Sales Disclosure Checklist report provides a summary analysis of the various checks performed on the submitted data, along with an official compliance status.



SDF Compliance Review Process

- The Sales Issues workbook contains up to four separate tabs, which provide a list of sales records that generated errors – either certain or possible - when the data was run through the various compliance checks.
- The four tabs are as follows:
 - Missing Critical Data.
 - Duplicate Parcels.
 - Invalid Multi Parcels.
 - Valuable Consideration.



SDF Compliance Review Process

- The Missing Critical Data tab contains data that may be missing or mismatched between the Sales files and the Parcel file. Checks are performed on both single and multi-parcel sales but are separated out on the spreadsheet.
- The Duplicate Parcels tab contains sales that are possible duplicates. Generally, these sales will contain different SDF ID numbers but have the same parcel number, conveyance date, sales price, along with buyer, preparer, and seller listed.



SDF Compliance Review Process

- The Invalid Multi Parcels tab contains possible duplicate records just like the Duplicate Parcels tab; however, this tab pertains only to multi-parcel sales contained in the dataset.
- The Valuable Consideration tab contains a list of parcels (sales) that have a sales price greater than zero (0) but are marked as “NO” for valuable consideration.



SDF Compliance Review Process

Page 1

2015 Sales Disclosure File (SDF) Data Review	
Sales Review Period: 1/1/2015 to 12/31/2015	
1 County Name (County Number):	Morrison (95)
Date of Report	5/1/2016
2 Date SALES Files Received:	3/1/2016
3 2015 Sales Status:	Compliant
4 Corrections Required for Future Submittals:	provide missing "critical" data, as noted, on all non-exempt records, correct duplicate records; verify all Y/N fields for conditions of sale are populated correctly, particularly sales flagged as having no valuable consideration that contain a sales price.
5 Comments:	See file attachment Morrison_2015_Sales_Issues.xls for additional details.
Checks to Ensure All Records Have Been Submitted	
Revenue Check	
6 Gross total # of SDF records marked for valuable consideration and are fee eligible	9057
7 Adjusted total # of SDF records marked for valuable consideration and are fee eligible (factors out records missing critical data, duplicates and/or invalid multiple parcels)	8988
8 Anticipated sales disclosure fee revenue based on gross total number of sales	45285
9 Anticipated sales disclosure fee revenue based on adjusted total number of sales	44940
10 Sales disclosure fee revenue reported by the Auditor of State (AOS) for June and December settlements (combined)	47440
11 Percentage of sales disclosure fee revenue received compared to what was anticipated (gross)	104.8%
12 Percentage of sales disclosure fee revenue received compared to what was anticipated (adjusted)	105.6%
Number of Sales Reported	
13 Number of sales per sales disclosure fee revenue reported by the AOS for 2014	8813
14 County 3-year average of sales per sales disclosure fee revenue reported by the AOS (2012-2014)	7995
15 County 5-year average of sales per sales disclosure fee revenue reported by the AOS (2010-2014)	7394
16 Percentage increase/decrease in 2015, fee eligible sales (gross total) compared to 2014 sales	2.8%
17 Percentage increase/decrease in 2015, fee eligible sales (gross total) compared to county 3-year average	13.3%
18 Percentage increase/decrease in 2015, fee eligible sales (gross total) compared to county 5-year average	22.5%
Checks to Ensure the Data Are Complete and Correct	
Missing Critical Data & Other Possible Data Errors	
19 Overall Total # of SDF Records in SALES Files	12225
20 Total # of SDF Records in SALES Files Marked for Valuable Consideration and Are Fee Eligible	9057
Number of SDF records missing critical data, duplicates, and invalid multi parcels -- see attached detail:	
21 Single-parcel sales missing critical data	59
22 Multi-parcel sales missing critical data	2
23 Percentage of overall total # of records missing critical data	0.5%
24 Percentage of records marked for valuable consideration and are fee eligible missing critical data	0.7%
25 Number of duplicates	16
26 Number of unique sales	8
27 Number of invalid multiple parcel entries	0
Pay 2016 PARCEL File Match	
28 Pay16 PARCEL Data Status	Pending
29 Percentage of 2015 Sales Match to Pay16 PARCEL Data	99.2%
30 Number of splits reported in SALES files	103
31 Comments:	
Valid for Trending	
32 Total SDF records reported that are marked valid for trending	5565
33 Valid for trending as a % of total SDF records reported	45.5%
34 Valid for trending as a % of total SDF records marked for valuable consideration and are fee eligible	61.4%
35 Comments:	

Page 2

Conditions of Sales Disclosure Data			
Condition/Field on SDF	2015 Sales		
	Yes	No	Blank
36 Adjacent Property Owner	167	12058	0
37 Vacant Land	905	11320	0
38 Exchange for Other Real Property ("Trade")	1	12224	0
39 Exchange for Other Real Property ("Trade Assessor")	1	12224	0
40 Seller Paid Points	137	12088	0
41 Planned change in use	79	12146	0
42 Family/Business Relationship	359	11866	0
43 Land Contract	164	12061	0
44 Personal Property Included in Transfer	29	12196	0
45 Buyer/Seller Significant Physical Changes	49	12176	0
46 Partial Interest	22	12203	0
47 Easement	48	12177	0
48 Court Order	2519	9706	0
49 Partition	8	12217	0
50 Transfer to charity, NFP, government	897	11328	0
51 Fee required (Assessor)	9164	3061	0
52 Fee collected (Auditor)	9268	2957	0
53 Comments:			
Supplemental Checks Added for Data Integrity			
Field on SDF	2015 Sales		
	Yes	No	Blank
54 Is form completed? (Assessor)	12225	0	0
55 Assessor Stamp	3407	8818	0
56 Validation of Sale Complete	12117	108	0
57 Does the "Validated By" field contain a name? (Y/N)	12166	59	0
58 Is form completed? (Auditor)	12137	88	0
59 Auditor Stamp	3448	8777	0
60 Attachments Complete	12114	111	0
61 Does the Assessed Value (AV) Land field contain a value? (Y / N)	12225	0	0
62 Does the AV Improvement field contain a value (inclusive of 0)? (Y/N)	12225	0	0
63 If No. 9 is checked "Yes" under Conditions, does the AV Personal Prop field contain a value? (Y/N)	12	17	0
64 Does the AV Total field contain a value? (Y/N)	12225	0	0
65 Do the individual AV values in Part 2 equal value in AV Total field? (Y/N)	12225	0	0
66 If the SDF involves more than one parcel, are the parcels located in the same state assigned taxing district? (Y/N)	500	0	0
67 Comments:			



SDF Compliance Review Process

2015 Sales Disclosure File (SDF) Data Review					
Sales Review Period: 1/1/2015 to 12/31/2015					
1	<table border="1"> <tr> <td>County Name (County Number):</td> <td>Date of Report</td> </tr> <tr> <td>Morrison (95)</td> <td>5/1/2016</td> </tr> </table>	County Name (County Number):	Date of Report	Morrison (95)	5/1/2016
County Name (County Number):	Date of Report				
Morrison (95)	5/1/2016				
2	Date SALES Files Received: 3/1/2016				
3	<u>2015 Sales Status:</u> Compliant				
4	<u>Corrections Required for Future Submittals:</u> provide missing "critical" data, as noted, on all non-exempt records, correct duplicate records; verify all Y/N fields for conditions of sale are populated correctly, particularly sales flagged as having no valuable consideration that contain a sales price.				
5	<u>Comments:</u> See file attachment Morrison_2015_Sales_Issues.xls for additional details.				



SDF Compliance Review Process

<u>Checks to Ensure All Records Have Been Submitted</u>		
Revenue Check		
6	Gross total # of SDF records marked for valuable consideration and are fee eligible	9057
7	Adjusted total # of SDF records marked for valuable consideration and are fee eligible (factors out records missing critical data, duplicates and/or invalid multiple parcels)	8988
8	Anticipated sales disclosure fee revenue based on gross total number of sales	$9,057 \times \$5 = 45285$
9	Anticipated sales disclosure fee revenue based on adjusted total number of sales	$8,988 \times \$5 = 44940$
10	Sales disclosure fee revenue reported by the Auditor of State (AOS) for June and December settlements (combined)	47440
11	Percentage of sales disclosure fee revenue received compared to what was anticipated (gross)	$47,440/45,285 = 104.8\%$
12	Percentage of sales disclosure fee revenue received compared to what was anticipated (adjusted)	$47,440/44,940 = 105.6\%$
Number of Sales Reported		
13	Number of sales per sales disclosure fee revenue reported by the AOS for 2014	8813
14	County 3-year average of sales per sales disclosure fee revenue reported by the AOS (2012-2014)	7995
15	County 5-year average of sales per sales disclosure fee revenue reported by the AOS (2010-2014)	7394
16	Percentage increase/decrease in 2015, fee eligible sales (gross total) compared to 2014 sales	2.8%
17	Percentage increase/decrease in 2015, fee eligible sales (gross total) compared to county 3-year average	13.3%
18	Percentage increase/decrease in 2015, fee eligible sales (gross total) compared to county 5-year average	22.5%



SDF Compliance Review Process

Checks to Ensure the Data Are Complete and Correct		
Missing Critical Data & Other Possible Data Errors		
19	Overall Total # of SDF Records in SALES Files	12225
20	Total # of SDF Records in SALES Files Marked for Valuable Consideration and Are Fee Eligible	9057
Number of SDF records missing critical data, duplicates, and invalid multi parcels -- see attached detail:		
21	Single-parcel sales missing critical data	59
22	Multi-parcel sales missing critical data	2
23	Percentage of overall total # of records missing critical data	0.5%
24	Percentage of records marked for valuable consideration and are fee eligible missing critical data	0.7%
25	Number of duplicates	16
26	Number of unique sales	8
27	Number of invalid multiple parcel entries	0
Pay 2016 PARCEL File Match		
28	Pay16 PARCEL Data Status	Pending
29	Percentage of 2015 Sales Match to Pay16 PARCEL Data	99.2%
30	Number of splits reported in SALES files	103
31	Comments:	



SDF Compliance Review Process

Valid for Trending		
32	Total SDF records reported that are marked valid for trending	5565
33	Valid for trending as a % of total SDF records reported	45.5%
34	Valid for trending as a % of total SDF records marked for valuable consideration and are fee eligible	61.4%
35	Comments:	



SDF Compliance Review Process

Conditions of Sales Disclosure Data				
		2015 Sales		
Condition/Field on SDF	Yes	No	Blank	
36 Adjacent Property Owner	167	12058	0	
37 Vacant Land	905	11320	0	
38 Exchange for Other Real Property ("Trade")	1	12224	0	
39 Exchange for Other Real Property ("Trade Assessor")	1	12224	0	
40 Seller Paid Points	137	12088	0	
41 Planned change in use	79	12146	0	
42 Family/Business Relationship	359	11866	0	
43 Land Contract	164	12061	0	
44 Personal Property Included in Transfer	29	12196	0	
45 Buyer/Seller Significant Physical Changes	49	12176	0	
46 Partial Interest	22	12203	0	
47 Easement	48	12177	0	
48 Court Order	2519	9706	0	
49 Partition	8	12217	0	
50 Transfer to charity, NFP, government	897	11328	0	
51 Fee required (Assessor)	9164	3061	0	
52 Fee collected (Auditor)	9268	2957	0	
53 Comments:				



SDF Compliance Review Process

Supplemental Checks Added for Data Integrity				
		2015 Sales		
Field on SDF		Yes	No	Blank
54	Is form completed? (Assessor)	12225	0	0
55	Assessor Stamp	3407	8818	0
56	Validation of Sale Complete	12117	108	0
57	Does the "Validated By" field contain a name? (Y/N)	12166	59	0
58	Is form completed? (Auditor)	12137	88	0
59	Auditor Stamp	3448	8777	0
60	Attachments Complete	12114	111	0
61	Does the Assessed Value (AV) Land field contain a value ? (Y / N)	12225	0	0
62	Does the AV Improvement field contain a value (inclusive of 0)? (Y/N)	12225	0	0
63	If No. 9 is checked "Yes" under Conditions, does the AV Personal Prop field contain a value? (Y/N)	12	17	0
64	Does the AV Total field contain a value? (Y/N)	12225	0	0
65	Do the individual AV values in Part 2 equal value in AV Total field? (Y/N)	12225	0	0
66	If the SDF involves more than one parcel, are the parcels located in the same state assigned taxing district? (Y/N)	500	0	0
67	Comments:			



SDF Compliance Review Process

- If a county's sales data is deemed "non compliant" by the Data Analysis Division, the county must review the possible errors, make any necessary corrections, and resubmit its sales data for another round of reviews.
- When a county's sales data is deemed "compliant," this essentially signals a go-ahead for the Assessment Division to proceed with its review - and ultimate approval - of the county's submitted ratio study.



Gateway SDF – Search

- Public Data Search Tool

Welcome to the Sales Disclosure Application



New Users

Get started by creating a Gateway SDF account.



Returning Users

Already have an account? Login.



Assessor Tools

Access the Assessor Edit Tools.

Gateway SDF User Guide



Learn how to get started and navigate through Gateway SDF.

FAQ



Frequently asked questions regarding the sales disclosure form.

Search Database



Search the state's sales disclosure database.

Find How to File



Counties in Indiana choose the method of filing

County:

Gateway SDF Video Tutorial



Learn how to enter a sales disclosure form in Gateway SDF.

Find PDF



Search by SDF ID to view a PDF copy of a sale disclosure form.



Gateway SDF – Search

SDF Online Search

SDF ID:	<input type="text"/>
Year:	<input type="text" value="2016"/>
County:	<input type="text" value="Adams"/>
Parcel #:	<input type="text"/>
Buyer's Name (first, last, company):	<input type="text" value="First Name"/> <input type="text" value="Last Name"/> <input type="text" value="Company Name"/>
Seller's Name (first, last, company):	<input type="text"/> <input type="text"/> <input type="text"/>
Preparer's Name (first, last, company):	<input type="text"/> <input type="text"/> <input type="text"/>
Parcel Address:	<input type="text"/>
Zip Code:	<input type="text"/>
Tax District:	<input type="text"/>
Sales Price (Min, Max):	<input type="text"/> <input type="text"/>
Conveyance Date (Min, Max):	<input type="text"/> <input type="text"/>
Sale Date (Min, Max):	<input type="text"/> <input type="text"/>
Date Received (Min, Max):	<input type="text"/> <input type="text"/>
Transfer Date (Min, Max):	<input type="text"/> <input type="text"/>
Valid for Trending:	<input type="text" value="All"/>
Property Class (Choose Range):	<input type="text" value="All"/>



Gateway SDF

- Gateway SDF support can be contacted at:
gatewaySDF@dlgf.in.gov.



Real Property Assessment Data



Real Property Data Submission Process

- Right after the county assessor's office and county auditor's office have completed a successful and roll balance of its real property gross AVs, the county assessor should submit their real property data files (PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDETL, and APPEAL) to the State.
- The files are to be sent to both the Department Data Inbox at data@dlgf.in.gov and the LSA Data Inbox at lisa.data@iga.in.gov.



Real Property Compliance Review Process

- The review of real property assessment data has historically been conducted in a joint partnership between the Department and LSA.
- The review process takes place in two phases:
 - 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 Property Compliance Review Process

- When the Department and LSA complete its review of a county's real property data, it emails the county two documents with its finding:
- The Real Property Issues workbook provides an itemized breakdown of the records that contained probable/possible errors based on our compliance checks.
- The Real Property Summary of Findings report provides a summary statistical analysis of the submitted data, a real property data to abstract comparison, and an official compliance status.



Real Property Compliance Review Process

- The Real Property Issues workbook contains multiple tabs, which provide a list of real property records that generated errors – either certain or possible - when the data was run through the various compliance checks.
- The Real Property 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 property and abstract data.



Real Property Compliance Review Process

- The compliance review process of real property data includes the following checks:
 - AV Allocation (comparing the property class code assigned to a parcel to its AV allocations.)
 - Parcel Number Format.
 - Duplicate Parcel Numbers.
 - State Assigned District Check.
 - Valid Property Class Codes.
 - PARCEL File Property Tax Cap Additions.



Real Property Compliance Review Process

- Negative and Non-Numeric Assessed Values.
- LAND File and PARCEL File Matching Records.
- IMPROVE File and PARCEL File Matching Records.
- Improvement AV Adjustment and Land AV Adjustment checks.
- Blank Property Address and Owner's Name.
- Government-Owned Parcels. (PCC 600-669)
- Non-Government Owned Exempt Parcels. (PCC 670-699)



Real Property Compliance Review Process

- Classified Land AV Check. (LAND file vs PARCEL file)
- Legally Deeded Acreage Check. (LAND file vs PARCEL file)
- PARCEL File versus TAXDATA File.
 - Missing records in either dataset.
 - Discrepancies in gross AVs .



Real Property Compliance Review Process

- In terms of an official status issued at the end of the real property compliance review process, there are three different possible outcomes: Non Compliant, Pending, Compliant.
- If a county's real 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 Property Compliance Review Process

- If a county's real property data is deemed “**pending,**” *which is a status only applicable to the fall review,* no further action is required by the county assessor in terms of correcting and resubmitting the data files.
- However, the county assessor'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.



Real Property Compliance Review Process

- If a county's real property data is deemed “**compliant,**” *which is a status only applicable to the spring review,* no further action is required by the county assessor in terms of correcting and resubmitting the data files.
- However, the county assessor'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.



Personal Property Assessment Data



Personal Property Data Submission Process

- Right after the county assessor's office and county auditor's office have completed a successful and roll balance of its personal property gross AVs, the county assessor should submit their personal property data files (PERSPROP, POOLDATA, and APPEALPP) to the State.
- The files are to be sent to both the Department Data Inbox at data@dlgf.in.gov and the LSA Data Inbox at lisa.data@iga.in.gov.



Personal Property Compliance Review Process

- The review of personal property assessment data has historically been conducted in a joint partnership between the Department and LSA.
- The review process takes place in two phases:
 - 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.



Personal Property Compliance Review Process

- When the Department and LSA complete its review of a county's personal property data, it emails the county two documents with its finding:
- The Personal Property Issues workbook provides an itemized breakdown of the records that contained probable/possible errors based on our compliance checks.
- The Personal Property Summary of Findings report provides a summary statistical analysis of the submitted data, a personal property data to abstract comparison, and an official compliance status.



Personal Property Compliance Review Process

- The Personal Property Issues workbook contains multiple tabs, which provide a list of personal property records that generated errors – either certain or possible - when the data was run through the various compliance checks.
- The Personal Property 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 personal property and abstract data.



Personal Property Compliance Review Process

- The compliance review process of personal property data includes the following checks:
 - Property Record Number Format.
 - POOLDATA File Format.
 - Valid NAICS Codes.
 - Valid Taxpayer Types.
 - PERSPROP and POOLDATA Matching Records.
 - Gross AV (PERSPROP) greater than Total Cost. (POOLDATA)



Personal Property Compliance Review Process

- PERSPROP File versus TAXDATA File
 - Missing records in either dataset.
 - Discrepancies in gross AVs.



Personal Property Compliance Review Process

- In terms of an official status issued at the end of the personal property compliance review process, there are three different possible outcomes: Non Compliant, Pending, Compliant.
- If a county's 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.



Personal Property Compliance Review Process

- If a county's personal property data is deemed "pending," *which is a status only applicable to the fall review*, no further action is required by the county assessor in terms of correcting and resubmitting the data files.
- However, the county assessor'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.



Personal Property Compliance Review Process

- If a county's personal property data is deemed "compliant," *which is a status only applicable to the spring review*, no further action is required by the county assessor in terms of correcting and resubmitting the data files.
- However, the county assessor'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 (Abstract) Data



Property Tax Data Submission Process

- Right after the county auditor's office has calculated property taxes for the current pay year, the county auditor should upload their abstract data files to Gateway Abstract.
- The TAXDATA and ADJMENTS files, which are part of the abstract dataset uploaded to Gateway Abstract, no longer need to be sent separately to both the Department Data Inbox and the LSA Data Inbox as long as they are uploaded to Gateway Abstract.



Property Tax Compliance Review Process

- The review of property tax data has historically been conducted in a joint partnership between the Department and LSA.
- For the Pay 2019 cycle, only the Department conducted the compliance review of property tax data.
- Unlike the real and personal property compliance reviews, the property tax 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 Compliance Review Process

- When the Department and LSA complete its review of a county's property tax data, it emails the county three documents with its finding:
- The Property Tax Issues workbook provides an itemized breakdown of the records that contained probable/possible errors based on our compliance checks.
- The Property Tax Summary of Findings report provides a summary statistical analysis of the submitted data and an official compliance status.



Property Tax Compliance Review Process

- The Homestead Issues workbook provides an itemized breakdown of the records that contain probable/possible errors based on our compliance checks looking at homestead records in the TAXDATA and ADJMENTS files compared to information in the Homestead Verification Database.



Property Tax Compliance Review Process

- 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 conclusion of the spring compliance review process.



Property Tax Compliance Review Process

- The compliance review process of property tax data includes the following checks:
 - Parcel/Property Record Number Format.
 - Duplicate Parcel Numbers.
 - State Assigned District Check.
 - TAXDATA File and ADJMENTS File Property Tax Cap Additions.
 - Negative and Non-Numeric Assessed Values.
 - Invalid Adjustment Codes in the ADJMENTS file.
 - Blank Taxpayer's Name.



Property Tax Compliance Review Process

- Government-Owned Parcels. (PCC 600-669)
- Non-Government Owned Exempt Parcels. (PCC 670-699)
- 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.



Property Tax Compliance Review Process

- In terms of an official status issued at the end of the property tax 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 Compliance Review Process

- 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.



Annually Assessed Mobile Home (AAMH) Data



AAMH Data Submission Process

- Right after the county assessor's office and county auditor's office have completed a successful and roll balance of its AAMH gross AVs, the county assessor should submit their AAMH data files (MOBILE and APPEALMH) to the State.
- The files are to be sent to both the Department Data Inbox at data@dlgf.in.gov and the LSA Data Inbox at lisa.data@iga.in.gov.



AAMH Compliance Review Process

- The review of AAMH data has historically been conducted by the Department alone.
- The compliance review of AAMH data has been done for informational purposes only. (i.e., no official status of compliant or non compliant is provided)
- The review process has historically taken place in the summer after the spring compliance review process has been completed but that timeline is subject to change in future review cycles.



AAMH Compliance Review Process

- When the Department completes its review of a county's AAMH data, it emails the county two documents with its finding:
- The AAMH Issues workbook provides an itemized breakdown of the records that contained probable/possible errors based on our compliance checks.
- The AAMH Checklist report provides a summary analysis of the various checks performed on the submitted data.



AAMH Compliance Review Process

- The AAMH Issues workbook contains multiple tabs, which provide a list of records that generated errors – either certain or possible - when the data was run through the various compliance checks.



AAMH Compliance Review Process

- The compliance review process of AAMH data includes the following checks:
 - Property Number Format.
 - Blank Property Address and Owner's Name.
 - Blank Mobile Home Year.
 - No VIN Reported.
 - MOBILE File Property Tax Cap Additions.



AAMH Compliance Review Process

- MOBILE File versus TAXDATA File
 - Missing records in either dataset.
 - Discrepancies in gross AVs.
 - Discrepancies in taxing districts.
 - Records with a Homestead Deduction in TAXDATA/ADJMENTS files but no 1% AV in MOBILE File.
 - AAMH Records in TAXDATA File that contain AV allocation to land.



AAMH Compliance Review Process

- In terms of an official status issued at the end of the real property compliance review process, there has historically not been an official status provided on the dataset.
- However, the county assessor'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.



Oil & Gas Assessment Data



Oil & Gas Assessment Data Submission Process

- Right after the county assessor's office and county auditor's office have completed a successful and roll balance of its oil & gas gross AVs, the county assessor should submit their oil & gas assessment data files (OILGAS and OILGASALL) to the State.
- The files are to be sent to both the Department Data Inbox at data@dlgf.in.gov and the LSA Data Inbox at lga.data@iga.in.gov.



Questions?



Thank you!

James Johnson, Director – Data Analysis Division

- Telephone: 317-234-8274
- Email: jjohnson@dlgf.in.gov

Charles Gordon, Sr. Tax Data Analyst

- Telephone: 317-233-9509
- Email: cgordon@dlgf.in.gov

Marilyn Gaas-James, Tax Data Analyst

- Telephone: 317-234-8275
- Email: mgaas-james@dlgf.in.gov

Billy Ottensmeyer, Gateway Project Coordinator

- Telephone: 317-234-4480
- Email: wottensmeyer@dlgf.in.gov

Website: www.in.gov/dlgf

- “Contact Us”: <http://www.in.gov/dlgf/2338.htm>