

# 2022 Pay 2023 Gateway Abstract Manual

Prepared by the Auditor of State, in conjunction with the Department of Local  
Government Finance



January, 2023

TABLE OF CONTENTS

**INTRODUCTION .....3**

**ABSTRACT OF TAXES - GENERAL INFORMATION.....3**

**GATEWAY ABSTRACT TIMELINE.....3**

**NAVIGATING TO GATEWAY ABSTRACT.....5**

**PRE-ABSTRACT SURVEY .....7**

**PROPERTY TAX RELIEF WORKBOOK (PTRW).....8**

**PREPARING AND UPLOADING TEXT FILES .....9**

**DATA VALIDATION AND ANALYSIS .....13**

    AV SUMMARY .....13

*Navigation to AV Summary: .....14*

*Gross AV Summary:.....15*

*Gross AV Detail:.....15*

*Adjustment Detail: .....16*

*Net AV Summary:.....16*

*TIF AV Summary: .....16*

*District Detail Net AV:.....17*

    RATE AND LEVY SUMMARY.....17

*Navigation to Rate and Levy Summary:.....17*

*Rate and Levy Summary: .....18*

*Detail by District: .....18*

*Detail by Unit and Fund:.....19*

    TOTAL TAXES SUMMARY .....19

*Navigation to Total Taxes Summary:.....20*

*Total Taxes Summary: .....20*

*Credits Detail: .....21*

*Penalties and Interest Detail: .....21*

*District Total Tax Detail:.....22*

    TIF SUMMARY .....22

*Navigation to TIF Summary: .....23*

*TIF Summary: .....23*

*TIF Summary by Tax Districts:.....24*

*District Summary by TIF: .....24*

*TIF Summary Total Taxes (NEW FOR 2020):.....25*

    DISTRICT SUMMARY .....25

*Navigation to District Summary: .....25*

*District Summary: .....26*

**REVIEW SECTION .....28**

**ABSTRACT SUBMISSION .....29**

**AUDITOR OF STATE REVIEW AND APPROVAL.....32**

**CIRCUIT BREAKER ADJUSTED ABSTRACT.....32**

**COMPREHENSIVE GATEWAY ABSTRACT REPORT.....33**

## **INTRODUCTION**

---

The 2022 Pay 2023 Gateway Abstract Manual guides county auditors and staff through the 2022 Pay 2023 Gateway Abstract process.

This manual is designed to assist users on the procedural uses of Gateway Abstract to minimize risk of inaccuracy reported on the abstract which could result in incorrect tax bills and/or in incorrect distribution of funds at settlement.

For any questions pertaining to completing the abstract via Gateway Abstract Application please contact:

1. Auditor of State (AOS) ([Localgovernment@auditor.in.gov](mailto:Localgovernment@auditor.in.gov)) for all general questions.
2. Your tax and billing vendor for any questions regarding text files
3. Department of Local Government ([support@dlgf.in.gov](mailto:support@dlgf.in.gov)) for Gateway log-in issues

## **ABSTRACT OF TAXES - GENERAL INFORMATION**

---

As prescribed in [IC 6-1.1-22-5](#), the county auditor is required to prepare and deliver a certified copy of an abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in that year in each taxing district of the county.

The current taxes reported on the abstract must agree with the assessments, deductions, and current taxes in the real estate, utility, and business personal property tax duplicates. Some counties may not have a separate utility tax duplicate. Some counties may include utility assessments and taxes in the business personal property duplicate. However, utility assessments, business personal property assessments and taxes are to be reported separately on the abstract.

The delinquencies reported on the abstract must agree with the delinquencies in the real estate, utility, personal property, and mobile home tax duplicates, and should also agree with the delinquencies reported at the previous December settlement plus the penalties added at the prior final tax installment due date.

The assessments and total taxes reported on the abstract are not computed, it is a summary report of the tax duplicates.

## **GATEWAY ABSTRACT TIMELINE**

---

1. Provide Pre-Abstract Survey Responses.

The pre-abstract survey begins the abstract process. This survey is conducted through Gateway Abstract and will assist AOS in gathering data related to abstract preparation. The survey highlights particular changes to the current year abstract and identifies areas which may need to be reviewed in greater detail. The [Pre-Abstract Survey section](#) of this manual provides a walkthrough for completing the pre-abstract survey.

2. Complete the property tax relief (PTR) workbook (**Only applicable to counties with property tax relief.**)

For those counties with PTR, AOS will distribute the property tax relief workbook (PTRW) used by counties to assist in calculating PTR rates for any applicable counties.

The completed PTRW shall be returned to the AOS. AOS will review the PTRW to determine if calculations appear to be reasonable and consistent with prior year information.

3. Upload the seven text files to Gateway Abstract.

After completion of the PTRW (only applicable to counties with PTR), the county will upload the seven text files generated from their tax and billing system into Gateway Abstract and verify the text files uploaded were accepted and passed all diagnostics. If any errors occur the county auditor will need to work with their software vendor and the Department of Local Government Finance (DLGF) via [support@dlgf.in.gov](mailto:support@dlgf.in.gov) to correct upload errors.

4. Review and verify information populated in all abstract sections is as expected.

After a successful upload of all text files, it is the county's responsibility to verify the accuracy of all data uploaded to Gateway Abstract. The information in Gateway Abstract can be readily exported to Excel so that the county can more effectively review and analyze the data.

If all diagnostics are cleared, the county verifies all information by reviewing main data points such as taxing districts, tax rates, NAVs, levies, and tax increment financing (TIF) districts. If any data uploaded into Gateway Abstract is incorrect, the county will need to work with their tax and billing software vendor and AOS via [localgovernment@auditor.in.gov](mailto:localgovernment@auditor.in.gov) to correct the incorrect data.

5. Complete review section questions

Variances between expected values or changes in data from certified net assessed values (CNAV) and abstract figures will be flagged in the review section.

Counties will be required to submit responses and provide explanations as to why

unexpected values have been reported. It is important to provide as much detail as possible prior to submitting the abstract for AOS review.

6. Submit Gateway Abstract for AOS review.

After verification that all information is accurate and responses to questions have been provided, the county auditor, or their designee, will sign off on the “Form Signature Box”.

7. AOS review

AOS will review the submitted abstract for accuracy. AOS will contact the county auditor and staff directly with any questions regarding the submission.

8. Abstract approval

After AOS has verified the information on the abstract submission appears to be complete and correct, the county auditor is notified that the abstract is approved.

9. Circuit Breaker Adjusted Distribution rates

The circuit breaker adjusted distribution rates will be produced by Gateway Abstract 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 tax and billing systems. Notice will be sent out to counties when their circuit breaker adjusted distribution rates are available.

## NAVIGATING TO GATEWAY ABSTRACT

---

The first step to completing the abstract is understanding how to navigate to the Gateway Abstract application. These steps will take users through logging into Gateway and opening the Gateway Abstract application.

**Step One – Log-In to Gateway:** A user can log into Gateway by going to the log-in screen on the Gateway website at: <https://gateway.ifionline.org/login.aspx>. If a user needs assistance with the username, please contact DLGF at [support@dlgf.in.gov](mailto:support@dlgf.in.gov). Password help is accessed by clicking on the “Forgot your password?” link. Enter the username, and the DLGF will email you a new password. If you do not receive a new password, please contact the DLGF at [support@dlgf.in.gov](mailto:support@dlgf.in.gov).

**Step Two - Select Abstract Application:** After logging into Gateway, you will be taken to the “Welcome to the Indiana Gateway for Governmental Units” page. From the welcome screen scroll down to “Select Application” and under the Department of Local Government Finance (DLGF) category select “Abstract.”

## Select Application

Department of Local Government Finance (DLGF)	Deadline
Abstract	<a href="#">Details</a>
Assessor Reports	Mar 31
Budgets	<a href="#">Details</a>
Data Entry for CNAV and Form 22	<a href="#">Details</a>
Debt Management	<a href="#">Details</a>
Economic Development Reporting	Sep 30
File Transmission	<a href="#">Details</a>

**Step Three - Select County and Year:** After clicking on Abstract, the user will be taken to the “Select County From List” page. Make sure the drop down on the tax year is “2023” and then click on the your specific county.

*Note: The picture below shows 2018 for the tax year, however, the user will need to select 2023 when uploading the county’s text files.*

## Select County from List

Tax Year  [←](#)

County Code	Unit Name	User Role
01	Adams	Edit

After selecting the specific county, the user should see the “Welcome to Gateway Abstract” page.

### Menu

[Close Menu](#)

- County Select
- Abstract Home**
- Pre-Abstract Survey

### Data

- Tax District Configuration & Info
- File Upload

## Welcome to Gateway Abstract!

- County auditors should submit the pre-abstract survey no later than 10/31/2017. The pre-abstract survey may be found in the menu on the left side of the page.
- In conjunction with the preparation of the Excel based Abstract data files, users should upload their 2017 Pay 2018 Abstract data files into the new Gateway Abstract upload area. Users should upload Abstract data files to Gateway immediately after receiving the AOS data files. The Gateway Abstract allows AOS data to be uploaded online in addition to the Excel based Abstract data files. This will help ensure the 2018 Pay 2019 Abstract data is accurate.
- Please work with your software vendor to produce the Abstract data files. The Abstract data files should be loaded in the File Upload area located on the menu. Gateway Abstract data files can be found on the DLGF’s website at <http://www.in.gov/dlGF/961>.
- Software Vendors: If you are testing upload files, please coordinate with the DLGF to ensure that the data is currently seen in the Gateway Abstract. Access to the Gateway Abstract is available.

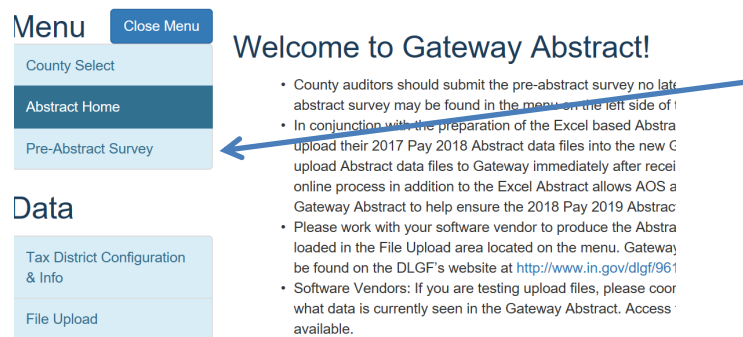
## PRE-ABSTRACT SURVEY

The Pre-Abstract Survey is the beginning of the abstract process. This survey is used by AOS to gather specific information needed to populate portions of the abstract and PTRW, gather phase-in information, communicate reminders, and any important changes to the abstract.

For 2022 Pay 2023, the survey will be available on January 31, 2023. The survey will need to be completed by 5:00 pm EDT February 6, 2023.

Steps for completing the survey are as follows:

**Step One - Log into Gateway:** Open the survey from Gateway Abstract.



Menu Close Menu

- County Select
- Abstract Home
- Pre-Abstract Survey

Data

- Tax District Configuration & Info
- File Upload

Welcome to Gateway Abstract!

- County auditors should submit the pre-abstract survey no later than January 31, 2023. The pre-abstract survey may be found in the menu on the left side of the screen.
- In conjunction with the preparation of the Excel based Abstract data files into the new Gateway Abstract data files into the new Gateway Abstract immediately after receiving the online process in addition to the Excel Abstract allows AOS a Gateway Abstract to help ensure the 2018 Pay 2019 Abstract data files to be loaded in the File Upload area located on the menu. Gateway be found on the DLGF's website at <http://www.in.gov/dlgt/961>
- Software Vendors: If you are testing upload files, please coordinate with the county auditor what data is currently seen in the Gateway Abstract. Access is available.

**Step Two – Confirm Property Tax Relief Allocations (if applicable):** If the county adopted PTR, please take time to review the county's PTR allocations. The survey will ask the county to confirm the current allocation percentages among the six different property types. Please remember having the correct information reported on the county survey is extremely important in having a correct abstract of taxes via Gateway Abstract. Questions regarding the allocation of the county's PTR should be directed to [localgovernment@auditor.in.gov](mailto:localgovernment@auditor.in.gov).

**Step Three – Submit the Survey:** Complete the survey and submit by clicking submit at the bottom of the survey. Questions regarding the survey should be directed to [localgovernment@auditor.in.gov](mailto:localgovernment@auditor.in.gov)

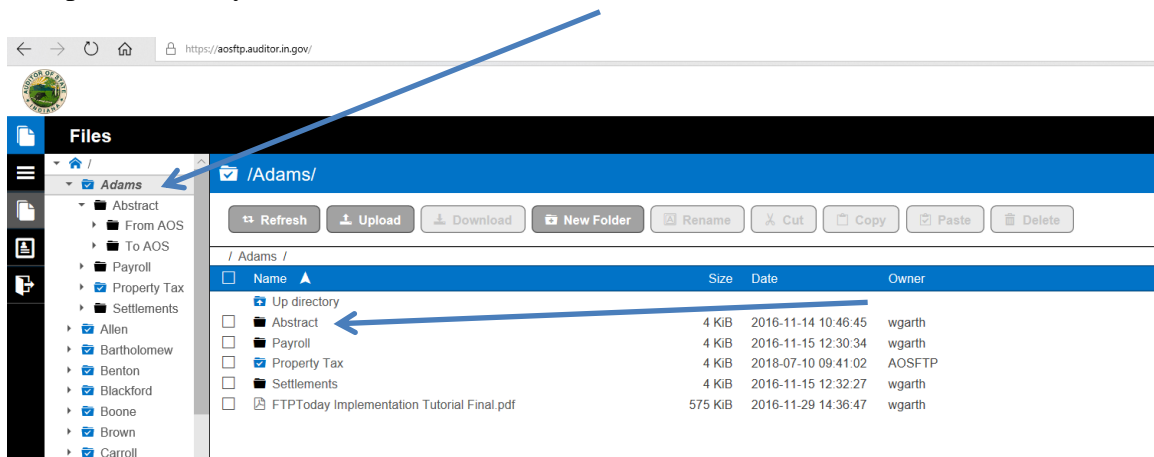
# PROPERTY TAX RELIEF WORKBOOK (PTRW)

*This section of the manual only applies to counties with property tax relief.*

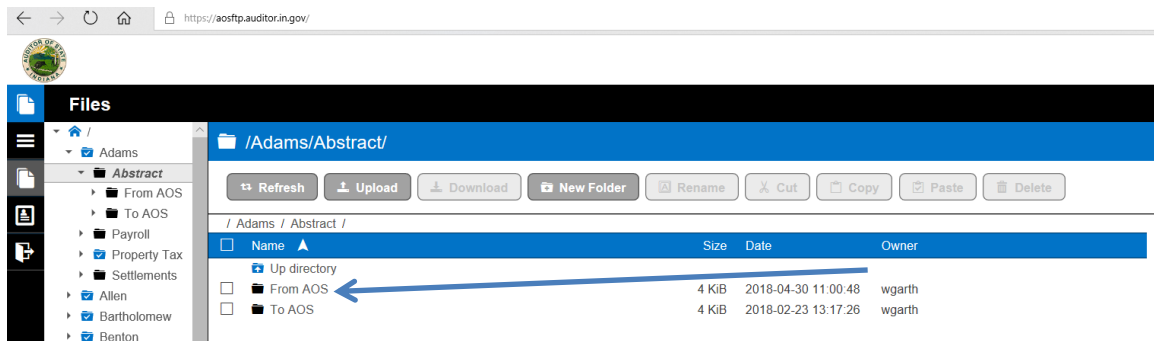
The PTRW is created to assist county auditors in the calculation of a PTR tax rate that is applied to taxpayer bills. The steps for completing the PTRW will be as follows:

**Step One – AOS Upload to FTP:** AOS will upload the PTRW to the “From AOS” folder on the AOS FTP site, <https://aosftp.auditor.in.gov>. If the county does not have a log in or needs any assistance logging into the AOS FTP site please contact [localgovernment@auditor.in.gov](mailto:localgovernment@auditor.in.gov).

**Step Two – County Pull Form from FTP:** Navigate to the From AOS folder by selecting the specific county on the left side of the screen, “Abstract”, and “From AOS”

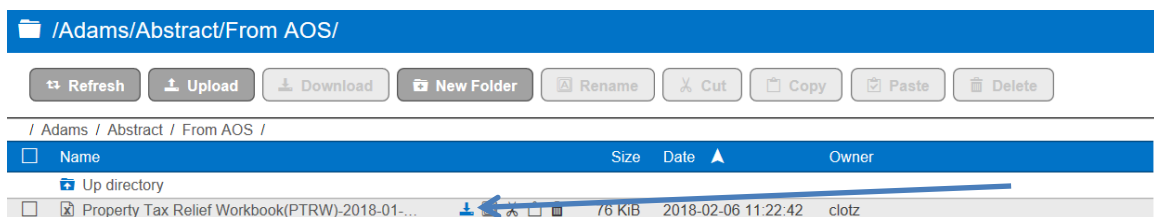


*Note: The above screen shows all counties. The county login will only show the specific county.*



*Note: The above screen shows all counties. The county login will only show the specific county.*

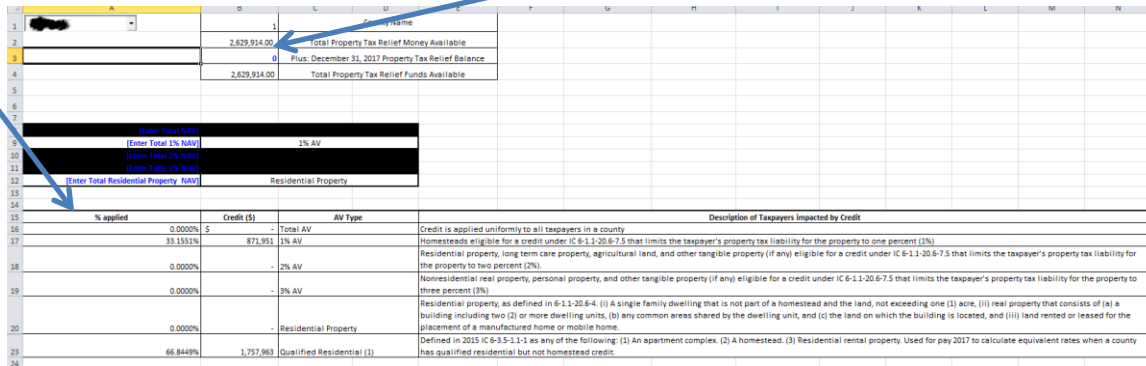
**Step Three – Download the PTRW:** Download the PTRW by running the cursor over the file and selecting the download button.





**Step Four – Complete the PTRW:** Open the PTRW. Go to the instructions tab and complete the PTRW by following the instructions. Questions regarding the instructions included in the PTRW should be directed to [localgovernment@auditor.in.gov](mailto:localgovernment@auditor.in.gov).

The PTRW uploaded to the AOS FTP site will be preloaded with PTR amounts and the allocation of the PTR to the different property type. Please remember to review the certified PTR amount included and the allocation of the PTR to the different property types.



1			1	County Name	
2		2,629,914.00		Total Property Tax Relief Money Available	
3		0		Plus: December 31, 2017 Property Tax Relief Balance	
4		2,629,914.00		Total Property Tax Relief Funds Available	
9				1% AV	
11				2% AV	
12				Residential Property	
15					
16					
17					
18					
19					
20					
21					
24					

**Step Five – Submit the PTRW:** Navigate to the “To AOS” folder by selecting the specific county on the left side of the screen, “Abstract”, and “To AOS”. Upload the county’s PTRW to this site.

**Step Six – Approval of PTRW:** The AOS will provide review and approval of the PTRW. Once the county receives approval, the county may upload the county’s abstract text files into Gateway Abstract.

## PREPARING AND UPLOADING TEXT FILES

Prior to starting the Gateway Abstract, counties should complete their tax duplicates. Tax duplicates are prepared once the county has received a certified budget order from the DLGF and uploaded the CERTDRATES and ALLCERRATE files (issued by the DLGF) to the county’s taxing billing system.

Once the tax duplicate is complete, Gateway Abstract files produced by the county’s tax and billing system should be uploaded to Gateway Abstract.

The premature production of the Gateway Abstract files could create differences in abstract charges occurring at December settlement. After the tax duplicates have been calculated, any changes made to tax parcels must be done with a certificate of error, auditor’s charges, auditor’s assessments, and added assessments.

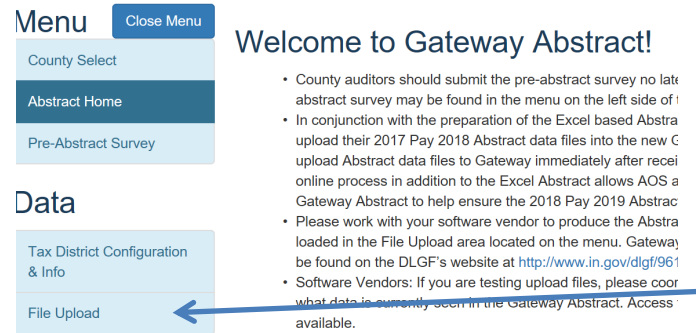
The basis of the Gateway Abstract is seven text files generated by the county's tax and billing system. The seven text files are as follows:

1. TAXDATA
  - a. Compilation of the individual property tax records that are billed by a county during a given pay cycle; file contains: (i) the taxpayer's name and mailing address, (ii) property's gross AV and net AV, (iii) gross tax due, and (iv) net tax due & penalties.
2. ADJMENTS
  - a. Inventory of exemptions, deductions, and credits that are applied to a given record contained in the TAXDATA file, as well as the amount for each particular exemption, deduction, and credit applied to the record.
3. ABTAXSUPP
  - a. Additional data points that are reflected on the Excel abstract template but are not captured via the TAX DATA and ADJMENTS files; examples of items included are statement processing charges and 10% penalty on prior year's taxes.
4. ABCERTRATE
  - a. Certified tax rates from the county's budget order issued by the DLGF.
5. TIFSUMM
  - a. Inventory of TIF districts in a county, including the TIF district ID (as reported to TIF Management in Gateway) and the TIF district name in the county's tax and billing system.
6. TIFTAX
  - a. Similar to TAXDATA file, but (i) the TIFTAX is structured around the various TIF districts in a county and the parcels that are included within those TIF districts and (ii) the values reflected in the TIFTAX file represent the portion of an individual tax bill that would be apportioned to the redevelopment district unit of the applicable TIF district.
7. TIFTAXSUPP
  - a. Similar to the ABTAXSUPP file; but (i) the TIFTAXSUPP file is structured around the various TIF districts in a county and the parcels that are included within those TIF districts and (ii) the values reflected in the TIFTAXSUPP file represent the portion of an individual tax bill that would be apportioned to the redevelopment district unit of the applicable TIF district.

It is the county's responsibility to upload all text files. After uploading all text files to Gateway Abstract, a diagnostics will be run by Gateway Abstract which either accepts or rejects the files uploaded. If any files are rejected, it may be because a portion of the text within the file was not in the correct format. Other common issues may consist of invalid parcel numbers, invalid TIF codes, and missing values. If any errors occur the county will need to work with their tax and billing vendor and DLGF via [support@dlgf.in.gov](mailto:support@dlgf.in.gov) to correct upload errors.

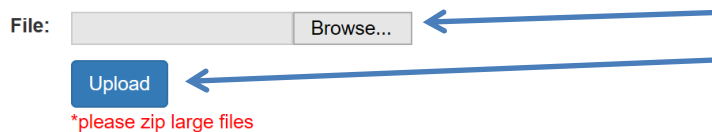
Correctly uploading text files to Gateway Abstract is the most critical step in submitting the abstract via Gateway Abstract. This manual assumes the county's text files have been created. If assistance is needed to create the county's text files, please contact the county's tax and billing vendor.

**Step One - Select File Upload:** From the “Welcome to Gateway Abstract” screen, there is a section titled “Data”. Click on “File Upload”.

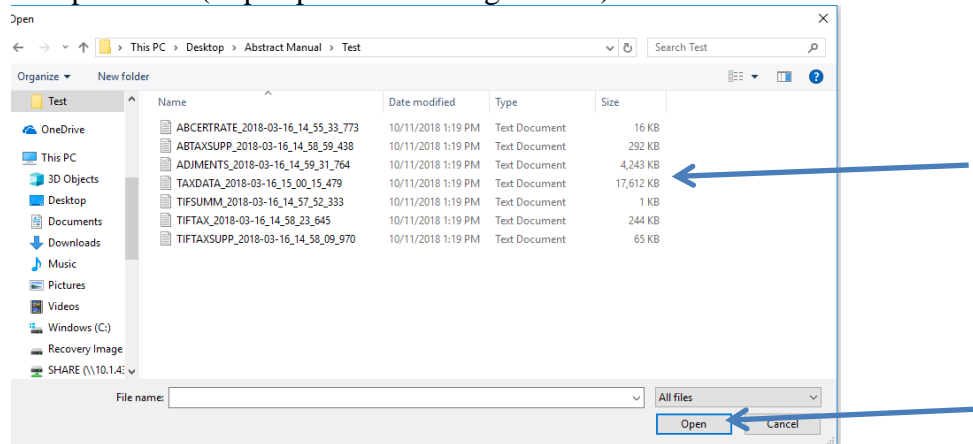


**Step Two - Upload Files:** From the “File Upload” screen, select the browse button. After selecting the browse button, a prompt will display allowing you to choose the file to upload.

## File Upload



### Prompt Screen (Pops up after selecting browse)



From the prompt screen, navigate to the directory where the county’s text files are saved. Select the text file and select “Open”. After selecting files, press “Upload”. This will need to be completed for each file.

**Step Three - Run Calculations:** Once all seven files have been uploaded, calculations can be ran by pressing “Run Calculations for Upload”. If all calculations were successful, a green box with a completed status appears..

## Current Upload:

7 of 7 files loaded.

Run Calculations for Upload

ABCERATE	■	Completed	Details
ABTAXSUPP	■	Completed	Details
ADJMENTS	■	Completed	Details
TAXDATA	■	Completed	Details
TIFSUMM	■	Completed	Details
TIFTAX	■	Completed	Details
TIFTAXSUPP	■	Completed	Details

If a red box appears, that means there was an upload error and the particular text file did not pass the diagnostics check within the Gateway Application. The county will need to work with the county's tax and billing vendor to correct the error.

## Current Upload:

4 of 7 files loaded.

TIFSUMM	■	Completed	Details
TIFTAX	■	Completed	Details
TIFTAXSUPP	■	Completed	Details
TAXDATA	■	Completed	Details
ABCERATE	■	HEADER COUNTY DOES NOT MATCH SELETED COUNTY.	Details
ABTAXSUPP	■	HEADER COUNTY DOES NOT MATCH SELETED COUNTY.	Details
ADJMENTS	■	HEADER COUNTY DOES NOT MATCH SELETED COUNTY.	Details

## DATA VALIDATION AND ANALYSIS

Gateway Abstract has five different sections, each section contains different reports pertaining to the individual sections. The different sections are: “AV Summary”, “Rate and Levy Summary”, “Total Taxes Summary”, “TIF Summary, and “District Summary”.

After successfully uploading text files and running calculations, all schedules and data points in the various abstract sections will be populated. Prior to completing the County Review section, it is critical that each abstract section is reviewed to analyze and validate the data. All information uploaded into Gateway Abstract should reflect the data in the county’s tax and billing system. Any changes made to tax parcels within the tax and billing system post file upload will require new files to be generated and uploaded to ensure the Gateway Abstract coincides with the county’s tax and billing software and to ensure accuracy in settlement.

The main page for each of the sections is a summary page of the data that was uploaded. The sections are also broken into subsections that are used to present the detail of the information contained in each summary page. A user can navigate to the abstract sections by viewing the left side of the screen, under “Abstract Sections”

The screenshot displays the Gateway Abstract application interface. On the left is a navigation menu with a 'Close Menu' button. The menu items are: 'County Select', 'Abstract Home' (highlighted), and 'Pre-Abstract Survey'. Below the menu is a 'Data' section with 'Tax District Configuration & Info' and 'File Upload'. A 'Contact' section contains the text: 'For error reports, questions, or comments, please contact [Gateway@dlgf.in.gov](mailto:Gateway@dlgf.in.gov)'. A blue arrow points from the 'Contact' section to the 'Abstract Sections' section. The 'Abstract Sections' section lists: 'AV Summary' (with a 'more' dropdown), 'Rate and Levy Summary' (with a 'more' dropdown), 'Total Taxes Summary' (with a 'more' dropdown), 'TIF Summary' (with a 'more' dropdown), and 'District Summary'.

### **AV SUMMARY**

The Assessed Value (AV) Summary is used to calculate the TIF adjusted NAV for each taxing district located in the county. The TIF Adjusted NAV is calculated as the taxing district’s Gross AV, less total adjustments, less TIF AV for the taxing district. For detail

on the adjustments included on this screen, a user can navigate to the “Adjustment Summary” and the “Adjustment Detail”. The “AV Summary” section of Gateway Abstract is broken out into six subsections:

1. AV Summary
2. Gross AV
  - a. Subsection: Gross AV Detail
3. Adjustment Summary
  - a. Subsection: Adjustment Detail
4. Net AV Totals
5. TIF AV Summary
6. District Detail Net AV

**Navigation to AV Summary:**

In order to view the “AV Summary” section, log into Gateway Abstract. The “AV Summary” button is located on the left side of the screen. The example below assumes navigation from the Gateway Abstract home page.

The screenshot shows the Gateway Abstract home page. On the left is a navigation menu with options: County Select, Abstract Home (highlighted), Pre-Abstract Survey, Data (Tax District Configuration & Info, File Upload), Abstract Sections (AV Summary, Rate and Levy Summary), and AV Summary. The main content area has a heading "Welcome to Gateway Abstract!" followed by a list of instructions for county auditors and vendors. A blue arrow points from the "AV Summary" button in the menu to the "AV Summary" section in the main content area.

## AV Summary

- Gross AV ▾
- Adjustment ▾
- Net AV Totals
- TIF AV Summary
- District Detail Net

Tax District Code	Tax District Name	Gross AV	Total Adjustments	Total Net AV	TIF AV	TIF Adjusted Net AV
001	NORTH BLUE CREEK TOWNSHIP	\$78,071,870	\$23,250,454	\$54,821,416		\$54,821,416
002	SOUTH BLUE CREEK TOWNSHIP	\$13,176,660	\$3,324,434	\$9,852,226		\$9,852,226
003	NORTH FRENCH TOWNSHIP	\$77,977,410	\$21,325,968	\$56,651,442		\$56,651,442

### **Gross AV Summary:**

The Gross AV Summary is a summary of the gross assessed value (GAV) for all taxing districts in the county. The Gross AV Summary contains the GAV for all 1%, 2%, 3%, and total GAV for the each taxing district.

## Gross AV Summary

AV Summary

Tax District Code	Tax District Name	Total Land AV	Total Improvement AV	Gross AV 1%	Gross AV 2%	Gross AV 3%	District Gross AV - Total
001	North Blue Creek Township						
002	South Blue Creek Township						
003	North French Township						

### **Gross AV Detail:**

The “Gross AV Detail” is additional detail for the values that were used in each Gross AV category. From the “Gross AV Detail” screen, the county can click on the “Select Category Detail” to navigate through the different AV types. Below, the county can see an example of the 1% Gross AV Detail.

## Gross AV - 1% Detail

AV Summary

Gross AV Summary

Select Category Detail

Tax District Code	Tax District Name	Land AV - 1%	Improvement AV - 1%	Gross AV - 1%
001	NORTH BLUE CREEK TOWNSHIP	\$4,942,800	\$32,682,500	\$37,625,3
002	SOUTH BLUE CREEK TOWNSHIP	\$668,400	\$4,143,500	\$4,811,9
003	NORTH FRENCH TOWNSHIP	\$4,246,900	\$34,174,200	\$38,421,1

### **Adjustment Summary:**

The “Adjustment Summary” is a summary of all the adjustments in the county by taxing district. The “Adjustment Summary” contains the total adjustments for all 1% AV, 2% AV, 3% AV, and total adjustments for each taxing district.

In Gateway Abstract the term adjustment is referring to deductions and exemptions of assessed value.

## Adjustment Summary

AV Summary

Adjustment Detail

Tax District Code	Tax District Name	1% Adjustments	2% Adjustments	3% Adjustments	District Adjustments - Total
001	NORTH BLUE CREEK TOWNSHIP	\$21,386,924	\$45,000	\$1,818,530	\$23,250,454
002	SOUTH BLUE CREEK TOWNSHIP	\$3,046,784	\$183,700	\$93,950	\$3,324,434
003	NORTH FRENCH TOWNSHIP	\$20,768,298	\$24,400	\$533,270	\$21,325,968

**Adjustment Detail:**

The “Adjustment Detail” provides additional deduction and exemption detail for values used in each adjustment category from the “Adjustment Summary”. From the Adjustment Detail screen, the county can click on the “Select Category Detail” to navigate through the different AV types. Below, is an example of the 1% Gross AV Detail.

**Adjustments - 1% Detail**

AV Summary Adjustment Summary

Select Category Detail ▾

Tax District Code	Tax District Name	Mortgage Deduction	Homestead Standard Deduction	Over 65 Deduction	Blind Deduction	Disabled Deduction	Totally Disabled Veteran Deduction	Partially Disabled Veteran Deduction	Solar Energy Systems/Wind Power Devices Deduction	Hydroelectric Power or Geothermal Energy Heating or Cooling Device Deduction	Fertilizer Deduction	Homestead Supplemental Deduction	Total Real Property Exemptions & Deductions - 1%
001	NORTH BLUE CREEK TOWNSHIP	\$435,000	\$11,316,290	\$112,320		\$24,960				\$290,200		\$9,208,154	\$21,386,924
002	SOUTH BLUE CREEK TOWNSHIP	\$84,000	\$1,889,460			\$12,480	\$1,030	\$24,960		\$12,000		\$1,022,854	\$3,046,784
003	NORTH FRENCH TOWNSHIP	\$357,000	\$9,690,420	\$74,880				\$24,960		\$565,300		\$10,055,738	\$20,768,298

**Net AV Summary:**

The “Net AV Summary” is a summary of the NAV for all taxing districts in the county. The “Net AV Summary” contains the NAV for all 1%, 2%, 3%, total net AV (real), total net AV (personal), and total net AV for each taxing district.

**Net AV Totals**

AV Summary

Tax District Code	Tax District Name	Net AV 1%	Net AV 2%	Net AV 3%	Total Net AV (Real)	Total Net AV (Personal)	Total Net AV
001	NORTH BLUE CREEK TOWNSHIP	\$16,238,376	\$23,399,900	\$12,134,100	\$51,772,376	\$3,049,040	\$54,821,416
002	SOUTH BLUE CREEK TOWNSHIP	\$1,765,116	\$5,226,800	\$2,650,150	\$9,642,066	\$210,160	\$9,852,226
003	NORTH FRENCH TOWNSHIP	\$17,652,802	\$22,229,200	\$12,054,200	\$51,936,202	\$4,715,240	\$56,651,442

**TIF AV Summary:**

The “TIF AV Summary” is a summary of the TIF AV for all taxing districts in the county. The “TIF AV Summary” also details the TIF AV by real property, personal property, and total TIF AV. Any taxing districts without values do not have TIF AV.



# TIF AV Summary

AV Summary

Tax District Code	Tax District Name	Real TIF AV	Personal TIF AV	Total TIF AV
001	NORTH BLUE CREEK TOWNSHIP			
002	SOUTH BLUE CREEK TOWNSHIP			
003	NORTH FRENCH TOWNSHIP			
004	SOUTH FRENCH TOWNSHIP			
005	HARTFORD TOWNSHIP			
006	JEFFERSON TOWNSHIP			
007	KIRKLAND TOWNSHIP			
008	NORTH MONROE TOWNSHIP			
009	SOUTH MONROE TOWNSHIP			
010	BERNE CITY - MONROE TOWNSHIP	\$6,560,701	\$32,715,400	\$39,276,101

## ***District Detail Net AV:***

The “District Detail Net AV” provides detailed summary of all AV information for each individual taxing district in the county. “District Detail” Net AV allows a user to view taxing district information by using the Select District drop down.

### District Detail Net AV

AV Summary

Select District: 001 - NORTH BLUE CREEK TOWNSHIP

District TIF Adjusted Net AV: \$54,821,416

## **RATE AND LEVY SUMMARY**

“Rate and Levy Summary” is the section of Gateway Abstract that is dedicated to tax rates and levies within the county.

The “Rate and Levy Summary” section of Gateway Abstract is broken into three subsections:

1. Rate and Levy Summary
2. Detail by District
3. Detail by Unit/Fund

## ***Navigation to Rate and Levy Summary:***

In order to view the “Rate and Levy Summary” section, log into Gateway Abstract and click on the “Rate and Levy Summary” button on the left side of the screen. The example below assumes navigation from the Gateway Abstract home page.

**Menu** Close Menu

- County Select
- Abstract Home**
- Pre-Abstract Survey

## Welcome to Gateway Abstract!

- County auditors should submit the pre-abstract survey no later than February 5, 2018. A link to the pre-abstract survey may be found in the menu on the left side of this page.
- In conjunction with the preparation of the Excel based Abstract, Counties are strongly encouraged to upload their 2017 Pay 2018 Abstract data files into the new Gateway Abstract system. Counties should upload Abstract data files to Gateway immediately after receiving final approval from AOS. Using the online process in addition to the Excel Abstract allows AOS and DLGF to run a variety of testing on data in Gateway Abstract to help ensure the 2018 Pay 2019 Abstract will be accurate.
- 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/dlgef/9618.htm>.
- Software Vendors: If you are testing upload files, please coordinate with your counties so they understand what data is currently seen in the Gateway Abstract. Access to the sandbox testing area is also still available.

## Data

- Tax District Configuration & Info
- File Upload

## Contact

- For error reports, questions, or comments, please contact [Gateway@dlgf.in.gov](mailto:Gateway@dlgf.in.gov).

## Abstract Sections

- AV Summary  
more ▾
- Rate and Levy Summary  
more ▾



### ***Rate and Levy Summary:***

The “Rate and Levy Summary” is used to calculate the total levy for each taxing district located in the county. The total levy is calculated as TIF adjusted net AV divided by 100 times the total district rate less TIF exempt levy. The TIF exempt levy represents any funds that are exempt from TIF. Normally they would be either referendum funds or special fire district funds. If the taxing district has a reduced phase-in adjusted rate, the phase-in adjusted rate is used in place of the total district rate.

## Rate and Levy Summary

- Rate/Levy Detail by District
- Rate/Levy Detail by Unit/Fund

Levy = (Rate x Net AV)

Tax District Code	Tax District Name	Total District Rate	Phase-In Adjusted Rate	TIF Adjusted Net AV	Standard Levy	TIF AV	TIF Exempt Levy	Total Levy
038	ABOITE TOWNSHIP (11)	1.7306	1.7306	\$1,052,703,177	\$18,218,081	\$8,820,280	\$10,276	\$18,228,357
039	ADAMS TOWNSHIP (12)	2.2511	2.2511	\$65,075,964	\$1,464,925			\$1,464,925
040	ADAMS TOWNSHIP - TRANS	2.3157	2.3157	\$21,060,322	\$487,694			\$487,694

### ***Detail by District:***

The “Detail by District” shows the calculation for the total levy by each fund in a taxing district. The “Select District Drop Down” allows users to navigate to different taxing districts.

## Rate and Levy Summary by District

Rate and Levy Summary    Rate and Levy Detail by Unit/Fund

Select District: 038 - ABOITE TOWNSHIP (11)

District TIF Adjusted Net AV: \$1,052,703,177

District TIF AV: \$8,820,280

District Phase In:

District Total Levy: \$18,228,357

District Fund Levy = (Fund Rate) X (District Net AV)

### 1 - 0000 - ALLEN COUNTY

Fund	Rate	Phase-In Adjusted Rate	Standard Levy	TIF Exempt	TIF Levy	Total Levy
0101 - GENERAL	0.4609	0.4609	\$4,851,909			\$4,851,909
0124 - 2015 REASSESSMENT	0.0039	0.0039	\$41,055			\$41,055
0182 - BOND #2	0.0215	0.0215	\$226,331			\$226,331
0702 - HIGHWAY	0.0000	0.0000	\$0			\$0
0706 - LOCAL ROAD & STREET	0.0000	0.0000	\$0			\$0
0792 - COUNTY MAJOR BRIDGE	0.0129	0.0129	\$135,799			\$135,799
0801 - HEALTH	0.0183	0.0183	\$192,645			\$192,645
2391 - CUMULATIVE CAPITAL DEVELOPMENT	0.0195	0.0195	\$205,277			\$205,277
8210 - SPECIAL SOLID WASTE MANAGEMENT	0.0000	0.0000	\$0			\$0
<b>Unit District Total Rate:</b>	<b>\$0.5370</b>	<b>\$0.5370</b>	<b>\$5,653,016</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,653,016</b>

### *Detail by Unit and Fund:*

The “Detail by Unit and Fund” shows the calculation for the total levy by each fund. The table allows users to utilize two separate drop downs to select a taxing unit and a fund. The table then calculates the total levy for the selected fund. If the fund spans across multiple taxing districts, it shows the breakdown of the fund by taxing district.

## Rate and Levy Summary by Unit and Fund

Rate and Levy Summary    Rate and Levy Detail by District

Select Unit: 2 - 0001 - ABOITE TOWNSHIP

Select Fund: 0061 - RAINY DAY

2 - 0001 - ABOITE TOWNSHIP - 0061 - RAINY DAY

Rate: 0

TIF Exempt: no

District Fund Levy = (District TIF Adjusted Net AV) x (Fund Rate)

Tax District Code	Tax District Name	Phase-In Adjusted Rate	TIF Adjusted Net AV	Standard Levy	TIF AV	TIF Exempt Levy	Total Levy
038	ABOITE TOWNSHIP (11)		\$1,052,703,177	\$0	\$8,820,280		\$0
075	FORT WAYNE ABOITE TWP		\$1,437,623,521	\$0	\$7,820,670		\$0
<b>Total:</b>			<b>\$2,490,326,698</b>	<b>\$0</b>	<b>\$16,640,950</b>	<b>\$0</b>	<b>\$0</b>

## **TOTAL TAXES SUMMARY**

“Total Taxes Summary” is the section of Gateway Abstract that is dedicated to the calculation of total taxes within the county.

The “Total Taxes Summary” section of Gateway Abstract is broken into four subsections:

1. Total Taxes Summary
2. Credits Detail
3. Penalties and Interest Detail
4. District Total Tax Detail

***Navigation to Total Taxes Summary:***

In order to view the “Total Taxes Summary” section log into Gateway Abstract. Click on the “Total Taxes Summary” button on the left side of the screen. The example below assumes the navigation from the Gateway Abstract home page.

**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**  
more ▾

**Welcome to Gateway Abstract!**

- County auditors should submit the pre-abstract survey no later than February 5, 2018. A link to the pre-abstract survey may be found in the menu on the left side of this page.
- In conjunction with the preparation of the Excel based Abstract, Counties are strongly encouraged to upload their 2017 Pay 2018 Abstract data files into the new Gateway Abstract system, Counties should upload Abstract data files to Gateway immediately after receiving final approval from AOS. Using the online process in addition to the Excel Abstract allows AOS and DLGF to run a variety of testing on data in Gateway Abstract to help ensure the 2018 Pay 2019 Abstract will be accurate.
- 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/9618.htm>.
- Software Vendors: If you are testing upload files, please coordinate with your counties so they understand what data is currently seen in the Gateway Abstract. Access to the sandbox testing area is also still available.

**Contact**

- For error reports, questions, or comments, please contact [Gateway@dlgf.in.gov](mailto:Gateway@dlgf.in.gov).

***Total Taxes Summary:***

The “Total Taxes Summary” is used to calculate the total taxes for each taxing district located in the county. Total taxes are calculated as each taxing district’s total levy, less total credits, plus the sum of (i) statement processing charges, and (ii) total delinquent taxes, penalties, and interest.

# Total Taxes Summary

[Credits Detail](#)
[Penalties and Interest Detail](#)
[District Total Tax Detail](#)

Tax District Code	Tax District Name	Total Levy	Total Credits	Statement Processing Charges	Statement Processing Charges Oil and Gas	Total Delinquent Taxes, Penalties and Interest	Total Taxes
001	Brazil Township	\$509,042.75	\$121,182.98	\$28.78		\$18,112.29	\$406,000.84
002	Brazil City	\$5,030,061.11	\$1,484,239.93	\$132.28		\$374,076.78	\$3,920,030.24
003	Cass Township	\$236,654.03	\$30,509.45	\$34.51		\$6,876.00	\$213,055.09
004	Dick Johnson	\$722,419.09	\$173,809.52	\$94.25		\$49,587.22	\$598,291.04

## Credits Detail:

The “Credits Detail” is the detail of the total credits, by credit type, received by each taxing district in the county.

# Credits Detail

[Total Taxes Summary](#)
[Penalties and Interest Detail](#)
[District Total Tax Detail](#)

Tax District Code	Tax District Name	1% Circuit Breaker	2% Circuit Breaker	3% Circuit Breaker	Over 65 Circuit Breaker	LIT PTRC - 1% AV	LIT PTRC - 2% AV	LIT PTRC - 3% AV	LIT PTRC - Residential Property	LIT PTRC - All Property	Other Property Tax Credits	Total Credits
038	ABOITE TOWNSHIP (11)				\$1,867.75	\$686,170.05				\$948,163.06		\$1,636,200.86
039	ADAMS TOWNSHIP (12)	\$4,598.92	\$15,228.66		\$7,039.42	\$38,695.28				\$81,065.94		\$146,628.22
040	ADAMS TOWNSHIP - TRANS	\$321.04	\$3,222.96		\$994.55	\$5,150.44				\$26,987.99		\$36,676.98

## Penalties and Interest Detail:

The “Penalties and Interest Detail” is the detail, by taxing district, of all delinquent tax, penalties and interest, and late assessment penalties.

# Penalties and Interest Detail

[Total Taxes Summary](#)
[Credits Detail](#)
[District Total Tax Detail](#)

Tax District Code	Tax District Name	Delinquent Tax	Delinquent Mobile Tax	Delinquent Oil and Gas Tax	Total Delinquent Penalties and Interest from Prior Year	Total Delinquent Mobile Penalties and Interest from Prior Year	Total Delinquent Oil and Gas Penalties and Interest from Prior Year	Penalty Added on 2nd Installment	Penalty Added on Oil and Gas 2nd Installment	10% Penalty on Prior Year's Taxes	10% Penalty on Prior Year's Oil and Gas Taxes	Total Penalties and Interest	Total of Delinquent Tax, Penalties and Interest	Late Assessment Penalties	Total
001	Brazil Township	\$15,127.94			\$2,111.03			\$713.08		\$134.14		\$2,958.25	\$18,086.19	\$26.10	\$18,112.29

## ***District Total Tax Detail:***

The “District Total Tax Detail” provides detail for the calculation of total taxes for each taxing district. The “District Total Tax Detail” contains a listing of the total levy, all credits, statement processing charges, and penalties and interest. It also contains a drop down box where the county can select the taxing district. The screen shot below only shows a portion of the data contained on the page.

### Abstract Sections

AV Summary
more ▾
Rate and Levy Summary
more ▾
Total Taxes Summary
more ▾
Credits Detail
Penalties and Interest Detail
<b>District Total Tax Detail</b>
TIF Summary
more ▾
TIF Total Taxes Summary
more ▾
District Summary

total tax summary.aspx

### . Credits

- o 1% Circuit Breaker:
- o 2% Circuit Breaker:
- o 3% Circuit Breaker:
- o Over 65 Circuit Breaker: \$1,654.60
- o LIT PTRC - 1% AV: \$83,852.94
- o LIT PTRC - 2% AV:
- o LIT PTRC - 3% AV:
- o LIT PTRC - Residential Property: \$35,675.44
- o LIT PTRC - All Property:
- o Other Property Tax Credits:
  - Total : \$121,182.98

### . Statement Processing Charges

- o \$28.78

### . Penalties and Interest

- o Late Assessment Penalties: \$26.10
- o Delinquent Tax: \$15,127.94
- o Delinquent Tax Mobile:
- o Delinquent Tax Oil and Gas:
- o Total Delinquent Penalties and Interest from Prior Year : \$2,111.03
- o Total Delinquent Mobile Penalties and Interest from Prior Year :
- o Total Delinquent Oil and Gas Penalties and Interest from Prior Year :
- o Penalty Added on 2nd Installment : \$713.08
- o Penalty Added on Oil and Gas 2nd Installment :
- o 10% Penalty on Prior Year's Taxes: \$134.14
- o 10% Penalty on Prior Year's Oil and Gas Taxes:
- o Total Penalties and Interest : \$2,958.25
- o Total of Delinquent Tax, Penalties and Interest : \$18,086.19
  - Total :\$18,112.29

### . Total Taxes

## **TIF SUMMARY**

The “TIF Summary” section of Gateway Abstract is dedicated to summarizing TIF data in the county.

The “TIF Summary” section of Gateway Abstract is broken into three subsections:

1. TIF Summary
2. TIF Summary by Tax Districts
3. Districts Summary by TIF
4. TIF Summary – Total Taxes

### ***Navigation to TIF Summary:***

In order to view the “TIF Summary” section, log into Gateway Abstract. Click on the “TIF Summary” button on the left side of the screen. The example below assumes navigation from the Gateway Abstract home page.

The screenshot displays the Gateway Abstract website interface. On the left side, there is a navigation menu with the following items: 'Menu' (with a 'Close Menu' button), 'County Select', 'Abstract Home' (highlighted in dark blue), and 'Pre-Abstract Survey'. Below the menu are sections for 'Data' (with 'Tax District Configuration & Info' and 'File Upload'), 'Abstract Sections' (with 'AV Summary', 'Rate and Levy Summary', 'Total Taxes Summary', 'TIF Summary' (highlighted with a blue arrow), and 'District Summary'), and 'Contact'. The main content area on the right is titled 'Welcome to Gateway Abstract!' and contains a list of bullet points regarding pre-abstract surveys, data uploads, and software vendors. The 'TIF Summary' button in the 'Abstract Sections' list is highlighted with a blue arrow pointing to it from the right.

### ***TIF Summary:***

The “TIF Summary” is used to summarize TIF information in the county. All TIFs are listed by their individual TIF Code. The “TIF Summary” also includes: (i) TIF district name, (ii) parcel count, (iii) TIF AV – real property, (iv) TIF AV – personal property, (v) TIF AV – total, (vi) levy captured by TIF district and (vii) gross tax apportioned to TIF district.

# TIF Summary

TIF Summary by Tax Districts

Tax Districts Summary by TIF

TIF District Code	TIF District Name	Parcel Count	TIF AV - Real Property	TIF AV - Personal Property	TIF AV - Total	Levy Captured by TIF District	Gross Tax Apportioned to TIF District
T02001	Lincoln Industrial Park	93	\$8,906,500		\$8,906,500	\$143,893	\$154,495
T02002	New Haven I-469/Downtown	243	\$17,754,240		\$17,754,240	\$562,065	\$562,065
T02003	New Haven Adams Ctr EDA	27	\$360,550		\$360,550	\$11,522	\$11,522

## TIF Summary by Tax Districts:

The “TIF Summary by Tax Districts” contains summary data for each TIF in the county. For each TIF, the calculation of levy captured by TIF district is broken down by taxing district. The levy captured by TIF district is calculated as TIF AV – total divided by 100 times the adjusted tax district rate. The levy calculated for TIF districts represents the estimated revenues to be received by the TIF district, assuming 100% collections.

The “TIF summary by Tax Districts” also calculates the gross tax apportioned to TIF district. The gross tax apportioned to TIF district **does not represent the estimated revenues to be received by the TIF district.** It represents the estimated levy prior to reducing the levy by any post 2009 referendum or fire district funds.

## TIF Summary by Tax Districts

TIF Summary

Tax Districts Summary by TIF

Excel Export

### TIF District: T02001 - Lincoln Industrial Park

Tax District Code	Tax District Name	TIF AV - Real Property	TIF AV - Personal Property	TIF AV - Total	Tax District Rate	Post-2009 Exempt Referendum Operating Fund Rate (0022)	Post-2009 Exempt Referendum Capital Fund Rate (0287)	Exempt Referendum Safety Fund Rate (0025)	Fire District Fund Rate	Adjusted Tax District Rate	Post-2009 Exempt Referendum Operating Fund Levy (0022)	Post-2009 Exempt Referendum Capital Fund Levy (0287)	Exempt Referendum Safety Fund Levy (0025)	Fire District Fund Levy	Levy Captured by TIF District	Gross Tax Apportioned to TIF District
038	Alborte	\$0	\$0	\$0	1.6387	0.1054				1.5333	\$0				\$0	\$0
068	Wayne Pcc	\$0	\$0	\$0	2.0570		0.1776		0.1714	1.7080		\$0		\$0	\$0	\$0
<b>Total:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>							<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## District Summary by TIF:

The “District Summary by TIF” contains all the same information as the “TIF Summary by Tax District”, however instead of detailing information by individual taxing district, all information is summarized by TIF district.



## Tax Districts Summary by TIF

TIF Summary

TIF Summary by Tax Districts

Tax District: 038 - Aboite

TIF District Code	TIF District Name	TIF AV - Real Property	TIF AV - Personal Property	TIF AV - Total	Tax District Rate	Post-2009 Exempt Referendum Operating Fund Rate (0022)	Post-2009 Exempt Referendum Capital Fund Rate (0287)	Exempt Referendum Safety Fund Rate (0025)	Fire District Fund Rate	Adjusted Tax District Rate	Post-2009 Exempt Referendum Operating Fund Levy (0022)	Post-2009 Exempt Referendum Capital Fund Levy (0287)	Exempt Referendum Safety Fund Levy (0025)	Fire District Fund Levy	Levy Captured by TIF District	Gross Tax Apportioned to TIF District
T02001	Lincoln Industrial Park	\$0		\$0	1.6387	0.1054				1.5333	\$0				\$0	\$0
<b>Total:</b>		\$0	\$0	\$0							\$0	\$0	\$0	\$0	\$0	\$0

Tax District: 044 - New Haven Adams Dis

### ***TIF Summary Total Taxes:***

The “TIF Summary Total” taxes is designed to contain all the same information as the “Total Taxes Summary”, but only for the TIF districts in the county. This section contains total levy, total credits, and total delinquent taxes, penalties, and interest for all TIF districts in the county.

### **DISTRICT SUMMARY**

The “District Summary” is the section of Gateway Abstract that is dedicated to summarizing all data in Gateway Abstract.

Unlike the other sections of Gateway Abstract, the district summary is not broken out into any additional subsections. This section does however, contain a drop down that allows users to navigate through the different taxing districts within the county.

### ***Navigation to District Summary:***

In order to view the “District Summary” section log into Gateway Abstract. Click on the “District Summary” button on the left side of the screen. The example below assumes navigation from the Gateway Abstract home page.

**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 more ▾
- TIF Summary more ▾
- District Summary

**Welcome to Gateway Abstract!**

- County auditors should submit the pre-abstract survey no later than February 5, 2018. A link to the pre-abstract survey may be found in the menu on the left side of this page.
- In conjunction with the preparation of the Excel based Abstract, Counties are strongly encouraged to upload their 2017 Pay 2018 Abstract data files into the new Gateway Abstract system, Counties should upload Abstract data files to Gateway immediately after receiving final approval from AOS. Using the online process in addition to the Excel Abstract allows AOS and DLGF to run a variety of testing on data in Gateway Abstract to help ensure the 2018 Pay 2019 Abstract will be accurate.
- 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/dlgr/9618.htm>.
- Software Vendors: If you are testing upload files, please coordinate with your counties so they understand what data is currently seen in the Gateway Abstract. Access to the sandbox testing area is also still available.

**Contact**

- For error reports, questions, or comments, please contact [Gateway@dlgf.in.gov](mailto:Gateway@dlgf.in.gov).



***District Summary:***

The “District Summary” summarizes all data uploaded for each district. The drop down allows the user to navigate to each district in the county. At the bottom of the screen a summary also summarizes TIF districts in the taxing district. It is important to remember that this section summarizes information by taxing district, so TIF information shown may not be for the entire TIF district.

# District Summary

District:

038 - ABOITE TOWNSHIP (11)

Gross AV	\$1,610,092,894
Adjustments	\$548,569,437
Net AV	\$1,061,523,457
TIF AV	\$8,820,280
TIF Adjusted Net AV	\$1,052,703,177
Rate	1.7306
Levy	\$18,218,081
Credits	\$1,636,200.86
Statement Processing Charges	\$44.36
Total Delinquent Taxes Penalties and Interest	\$401,185.17
Total Taxes	\$16,993,385.48

## TIF Summary:

TIF District Code	TIF District Name	TIF AV - Real Property	TIF AV - Personal Property	TIF AV - Total	Tax District Rate	Post-2009 Exempt Referendum Operating Fund Rate (0022)	Post-2009 Exempt Referendum Capital Fund Rate (0287)	Fire District Fund Rate	Adjusted Tax District Rate	Levy Captured By TIF District	Gross Tax Apportioned to TIF District
T02001	Lincoln Industrial Park	\$8,820,280		\$8,820,280	1.7306	0.1165			1.6141	\$142,368	\$152,644
<b>Total:</b>		<b>\$8,820,280</b>	<b>\$0</b>	<b>\$8,820,280</b>						<b>\$142,368</b>	<b>\$152,644</b>

## REVIEW SECTION

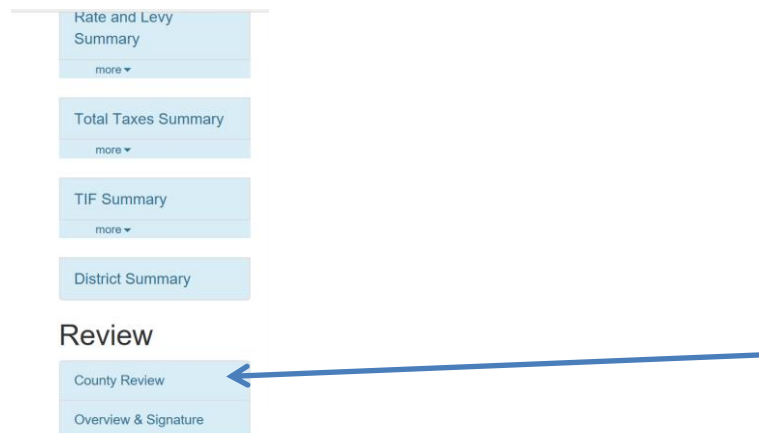
The “County Review” section will need to be completed once all files have successfully uploaded. This section provides an automated review based on ratios comparing the current year’s Gateway Abstract submission to the current year CNAV reported on Gateway. For the 2022 abstract, the ratios used in the review section are as follows:

1. Increase or decrease in taxing district total CNAV by 20%
2. Increase or Decrease in TIF district real property CNAV by 20%
3. Increase or Decrease in TIF district personal property CNAV by 20%

Responses to all review questions will be analyzed by AOS. Responses need to be **complete** and as **detailed** as possible. AOS may request additional information if necessary.

The “County Review - Overview and Signature” subsection breaks each abstract section into easy to navigate links to assist with the county’s review. In order to complete the “Review Section”, please follow each step listed below:

**Step One - Navigate to County Review Section:** On the left side of the screen under “Review”, select County Review.



**Step Two - Complete Review Questions:** If the text files uploaded to Gateway Abstract exceed the anticipated thresholds for the data, a review question will be automatically presented. These questions are very similar to questions the county received in prior years.

Please enter a response for each question, and then select “Enter Response”. A green text box indicates Gateway Abstract accepts the county’s response, and a red text box indicates an answer is still needed. Please remember an accepted answer from Gateway is still subject to AOS analysis. AOS anticipates detailed and complete responses. Abstracts may not be submitted until all review questions are answered.

1 of 9

Taxing District [REDACTED]  
Net AV 1%


Current (2018) Abstract Value:	\$311,560
Current (2018) CNAV Value:	\$248,260
Difference:	\$63,300
	25.49%

View Abstract Source Data in Context

[Net AV Totals](#)

County Response:

[Enter Response](#)



## ABSTRACT SUBMISSION

After completing the “County Review” section the county will now need to do a final review and submit the abstract using the county’s digital signature.

**Step One - Navigate to Overview & Signature Section:** On the left side of the screen under “Review”, select “Overview & Signature”.

Rate and Levy Summary [more ▾](#)


Total Taxes Summary [more ▾](#)

TIF Summary [more ▾](#)

District Summary

**Review**

County Review

Overview & Signature 

**Step Two - Verify all Sections are Green:** The “Overview & Signature” section is used as a final review section for all data uploaded to Gateway Abstract. The Overview is broken into the five gateway sections (i) NAV, (ii) tax rates and levies, (iii) total taxes, (iv) TIF, and (v) taxing district summaries. If the box for each section is green, that means all text files were properly uploaded and review questions have been answered. A red box indicates that either the upload was not completed, or there are review questions which have not been answered. This check needs to be completed for each review section.

## Passes all Items

Net Assessed Values Section 1 of 5

- Net Assessed Value Summary
- Gross Assessed Values
- Adjustments
- TIF Assessed Value
- District Net Assessed Values

Navigate to these sections

- ✓ [View Net AV Summary](#)
- ✓ [View Gross AV Summary](#)
- ✓ [View Adjustments Summary](#)
- ✓ [View TIF AV Summary](#)
- ✓ [View District Detail Net AV](#)

Check this box to confirm the accuracy of the data contained in these sections

Confirmed

## Does not Pass all Items

Net Assessed Values Section 1 of 5

- Net Assessed Value Summary
- Gross Assessed Values
- Adjustments
- TIF Assessed Value
- District Net Assessed Values

⚠ Sections that have not yet been reviewed

Navigate to these sections

- ⚠ [View Net AV Summary](#)
- ⚠ [View Gross AV Summary](#)
- ⚠ [View Adjustments Summary](#)
- ⚠ [View TIF AV Summary](#)
- ⚠ [View District Detail Net AV](#)

Awaiting Review

**Step Three - Review all Links:** Each section also contains links to all summaries pertaining to that section. AOS highly recommends clicking on each link to verify the data agrees with the county’s tax and billing system. This needs to be completed for each review section.

Net Assessed Values Section 1 of 5

- Net Assessed Value Summary
- Gross Assessed Values
- Adjustments
- TIF Assessed Value
- District Net Assessed Values

Navigate to these sections

- ✓ [View Net AV Summary](#)
- ✓ [View Gross AV Summary](#)
- ✓ [View Adjustments Summary](#)
- ✓ [View TIF AV Summary](#)
- ✓ [View District Detail Net AV](#)

Check this box to confirm the accuracy of the data contained in these sections

Confirmed

**Step Four - Click Confirmation Box:** If the section passes review, click the box to confirm the accuracy of the data. This needs to be completed for each review section.

Net Assessed Values Section 1 of 5

- Net Assessed Value Summary
- Gross Assessed Values
- Adjustments
- TIF Assessed Value
- District Net Assessed Values

Navigate to these sections

- ✔ View Net AV Summary
- ✔ View Gross AV Summary
- ✔ View Adjustments Summary
- ✔ View TIF AV Summary
- ✔ View District Detail Net AV

Check this box to confirm the accuracy of the data contained in these sections  ←

Confirmed

**Step Five - Form Signature:** Complete the “Form Signature” box by checking the box, entering your name, title, and signature/pin. If you do not know the county’s signature/pin, please contact the DLGF at [support@dlgf.in.gov](mailto:support@dlgf.in.gov).

← I acknowledge that all the Abstracts sections have been reviewed and confirmed and the Abstract is ready to be submitted.

Form Signature

NAME  
[REDACTED] ←

TITLE  
[REDACTED] County Auditor ←

SIGNATURE/PIN  
[REDACTED] ←

DATE  
3/19/2018 1:03:19 PM

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.

## AUDITOR OF STATE REVIEW AND APPROVAL

Within twenty-four hours of submitting the abstract, a member of the AOS will contact the county confirming receipt of the submission. If the county does not receive an email confirmation, please contact [localgovernment@auditor.in.gov](mailto:localgovernment@auditor.in.gov).

AOS will complete a review of the county’s submission. A member of the AOS staff will reach out to the county directly with any follow up questions regarding the county’s data or responses recorded in the review section.

Once all outstanding questions have been resolved, AOS will email county auditors notifying them that their abstract has been approved.

## CIRCUIT BREAKER ADJUSTED ABSTRACT

The 2022 Pay 2023 circuit breaker adjusted distribution rates will be calculated as a function of Gateway Abstract. After AOS gives the final approval of all 92 county abstracts, Gateway Abstract will complete an additional calculation, producing a text file containing the circuit breaker adjusted distribution rates for each county. This text file will need to be uploaded to the county’s tax and billing system prior to June settlement. If the county needs any assistance on uploading the files, please contact the county’s tax and billing vendor.

The text files can be found by selecting “Circuit Breaker Adjusted Rates” under Abstract sections and then selecting “Export to Text File”.

**Circuit Breaker Adjusted Rates**

Export to Text File    Export to Excel

County Code	Unit Type Code	Unit Code	Unit Name	Code	Adjusted Name	Tax District Code	Tax District Name	Certified Tax Rate	Exempt	Protected	Referendum	TIF AV Included	Circu Adjs
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	001	North Blue Creek Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	002	South Blue Creek Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	003	North French Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	004	South French Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	005	Hartford Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	006	Jefferson Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	007	Kirkland Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	008	North Monroe Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	009	South Monroe Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	010	Berne City-Monroe Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	011	Monroe Town-Monroe Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	012	Preble Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	013	Root Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	014	Decatur City-Root Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	015	St. Marys Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	016	Union Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	017	Wabash Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	018	Berne City-Wabash Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	019	Geneva Town	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	020	South Washington Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	021	North Washington Township	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	022	Decatur City-Washington Townsh	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0061	RAINY DAY	023	Monroe Town-Washington Townshi	0	N	N	N	N	0
1	1	0000	ADAMS COUNTY	0101	GENERAL	001	North Blue Creek Township	0.5075	N	N	N	N	0.507
1	1	0000	ADAMS COUNTY	0101	GENERAL	002	South Blue Creek Township	0.5075	N	N	N	N	0.507
1	1	0000	ADAMS COUNTY	0101	GENERAL	003	North French Township	0.5075	N	N	N	N	0.507
1	1	0000	ADAMS COUNTY	0101	GENERAL	004	South French Township	0.5075	N	N	N	N	0.507
1	1	0000	ADAMS COUNTY	0101	GENERAL	005	Hartford Township	0.5075	N	N	N	N	0.507
1	1	0000	ADAMS COUNTY	0101	GENERAL	006	Jefferson Township	0.5075	N	N	N	N	0.507
1	1	0000	ADAMS COUNTY	0101	GENERAL	007	Kirkland Township	0.5075	N	N	N	N	0.507
1	1	0000	ADAMS COUNTY	0101	GENERAL	008	North Monroe Township	0.5075	N	N	N	N	0.507



## **COMPREHENSIVE GATEWAY ABSTRACT REPORT**

---

In 2020, Gateway Abstract was updated to include a number of abstract reports that can be easily downloaded and shared. These reports have been designed to create a summary of all data for the 2023 abstract in Excel format. Below is the full list of reports that will be available after the Gateway Abstract process is complete.

### **AV Reports**

- AV Summary
- Gross AV Summary
- Adjustment Summary
- Net AV Totals
- TIF AV Summary
- District Detail Net AV

### **Rate and Levy Reports**

- Rate and Levy Summary
- Detail By District
- Detail by Unit/Fund

### **Total Taxes Reports**

- Total Taxes Summary
- Credits Detail
- Penalties and Interest Detail
- District Total Tax Detail

### **TIF Reports**

- TIF Summary
- TIF Summary by Tax Districts
- Tax Districts Summary by TIF

### **TIF Total Taxes Reports**

- TIF Total Taxes Summary
- TIF Credits Detail
- TIF Penalties and Interest Detail
- District TIF Total Tax Detail

### **District Summary Reports**

- District Summary

### **Circuit Breaker Reports**

- Circuit Breaker Report
- Circuit Breaker Adjusted Rates

# *APPENDIX A*

## *GLOSSARY OF GATEWAY ABSTRACT TERMS*

### GENERAL TERMS

---

The following terms are used within all sections of Gateway Abstract. For questions or definitions on any terms not included in this glossary, please email [localgovernment@auditor.in.gov](mailto:localgovernment@auditor.in.gov).

**Tax District Code:** Three digit code assigned by the Department of Local Government for each taxing district.

**Tax District Name:** Official name used for each taxing district.

### AV SUMMARY

---

The following terms are used primarily in the “AV Summary” Section of Gateway Abstract.

**Gross AV:** The assessed value (AV) calculated for a taxing district prior to any adjustments.

**Gross AV 1%:** Gross AV for a taxing district for all property whose homestead is eligible for a credit under IC 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to one percent (1%). See Abstract Section AV Summary → Gross AV Detail (1% category detail) for additional detail.

**Gross AV 2%:** Gross AV for a taxing district for residential property, long term care property, agricultural land, mobile home land, and other tangible property (if any) eligible for a credit under IC 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to two percent (2%). See Abstract Section AV Summary → Gross AV Detail (2% category detail) for additional detail.

**Gross AV 3%:** Gross AV for a taxing district for nonresidential real property, personal property, and other tangible property (if any) eligible for a credit under IC 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to three percent (3%). See Abstract Section AV Summary → Gross AV Detail (3% category detail) for additional detail.

**Adjustments:** Total deductions and exemptions to the gross assessed value for each taxing district. For listings of the different adjustment types please go to Abstract Section AV Summary → Adjustment Summary → Adjustment Detail.

**Net AV 1%:** NAV for a taxing district for all property whose homestead is eligible for a credit under IC 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to one percent (1%). See Abstract Section AV Summary → Gross AV Detail (1% category detail) for additional detail.

**Net AV 2%:** NAV for a taxing district for residential property, long term care property, agricultural land, mobile home land, and other tangible property (if any) eligible for a credit under IC 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to two percent (2%). See Abstract Section AV Summary → Gross AV Detail (2% category detail) for additional detail.

**Net AV 3%:** NAV for a taxing district for nonresidential real property, personal property, and other tangible property (if any) eligible for a credit under IC 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to three percent (3%). See Abstract Section AV Summary → Gross AV Detail (3% category detail) for additional detail.

**Net AV:** The AV calculated for a taxing district after any adjustments. Net AV includes TIF AV.

**TIF AV:** The AV in a taxing district allocated to be used for tax incremental financing.

**TIF Adjusted Net AV:** The AV calculated for a taxing district less (i) any adjustments and (ii) TIF AV.

## **RATE AND LEVY SUMMARY**

---

The following terms are used primarily in the “Rate and Levy Summary” section of Gateway Abstract.

**Total District Rate:** Represents the DLGF certified tax rate for the taxing district.

**Phase-In Adjusted Tax Rate:** Tax rate used for the calculation of property tax levies. Phase-in adjusted tax rate is calculated as the DLGF certified tax rate less any tax rates abatements due to annexation or MTE (municipal tax exemption).

**Standard Levy:** Calculated as the TIF adjusted NAV divided by 100 times the phase-in adjusted tax rate. The standard levy represents the certified property tax levy, net of referendum for the given taxing district.

**TIF Exempt Levy:** Calculated as the TIF divided by 100 times the phase-in adjusted tax rate. The TIF exempt levy represents the certified property tax levy for any referendum fund that is exempt from TIF for the given taxing district.

**Total Levy:** Represents the certified property tax levy for the taxing district. Total levy is calculated by adding the standard and the TIF exempt levy.

## TOTAL TAXES SUMMARY

---

The following terms are used primarily in the “Total Taxes Summary” section of Gateway Abstract.

**Total Levy:** Calculated as the standard levy plus TIF exempt levy for the taxing district. The standard levy and TIF exempt levy can be found in the “Rate and Levy Summary” section of Gateway Abstract.

**Total Credits:** Summary of total credits applied to tax bills for the taxing district. Detail of the credits can be found by selecting [Abstract Section Total Taxes Summary → Credits Detail](#).

**Total Delinquent Taxes, Penalties, and Interest:** Summary of total delinquent taxes, penalties, and interest applied to tax bills for the taxing district. Detail can be found by selecting [Abstract Section Total Taxes Summary → Penalties and Interest Detail](#).

**Total Taxes:** Calculated as total levy, less credits, plus statement processing charges, plus penalties and interest. Detail can be found by selecting [Abstract Section Total Taxes Summary → District Total Tax Detail](#).

## TIF SUMMARY

---

The following terms are used primarily in the “TIF Summary” section of Gateway Abstract.

**TIF District Code:** The code is as follows: T, county number, and a three digit code assigned to each TIF by the county auditor. For example, Adams County has a TIF district where the county auditor assigned a three digit code of 001. The TIF district code for the TIF district would be T01001.

**TIF District Name:** Name assigned to the TIF district by the redevelopment commission creating the area. The name of the district can usually be found in the declaratory resolution of the TIF district.

**Parcel Count:** Total number of parcels in the TIF district.

**TIF AV:** The AV in a taxing district allocated to be used for tax incremental financing (TIF); Gateway Abstract further details TIF AV by (i) real property, (ii) personal property, and (iii) TIF AV- Total (real plus personal).

## DISTRICT SUMMARY

---

All terms in the “District Summary” section of Gateway Abstract are defined in the other sections of this glossary.