

Gateway Abstract Updates

Auditors Conference
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Matthew Parkinson
 Deputy Commissioner and Chief of Staff, Department of Local
 Government Finance

Bob Reynolds,
 Local Government Division Director, Auditor of State

1



PRE-ABSTRACT SURVEY

Common Problems/Questions

- Property Tax Relief Allocations
- Phase-In and MTEs

Submission Timeline			
	Min	Average	Max
Dates Submitted	1/25/2018	2/3/2018	2/10/2018
Number of Days	0	2	17

2



PROPERTY TAX RELIEF WORKBOOK

Submission Timeline

- 61 Counties have property tax relief for Pay 2018
- Must be completed prior to completing Abstract

Submission Timeline			
	Min	Average	Max
Dates Submitted	2/7/2018	2/23/2018	3/12/2018
Final Approval	2/8/2018	2/24/2018	3/13/2018

3



PROPERTY TAX RELIEF WORKBOOK

Number of Submissions

- Average Number of submissions was 1.41 attempts
- 93% counties received final approval by second submission

Number of Submissions				
	1	2	3	4
# of Submissions	41	16	3	1
% of Submissions	67%	26%	5%	2%

4



PROPERTY TAX RELIEF WORKBOOK

PTRW Day Counts

- Full process averaged 10 days (start to finish)
- Approval was given within 24 hours of submission (average)

Day Counts			
	Min	Average	Max
Days to Submit PTRW	0	8	28
Initial Submission to Approval	0	1	12
Full Process	0	10	29

5



EXCEL ABSTRACT STATS

- All 92 Counties submitted on or before March 15!

Submission Timeline			
	Min	Average	Max
Dates Submitted	2/13/2018	3/3/2018	3/15/2018
Final Approval	2/15/2018	3/6/2018	3/20/2018

- Average Number of submissions was 1.75 attempts

Number of County Submissions of Pay 2018 Abstract				
	1	2	3	4
# of Submissions	41	35	14	2
% of Submissions	45%	38%	15%	2%

6



EXCEL ABSTRACT STATS

Abstract Day Counts

- Full process averaged 12 days (start to finish)
- Approval was given within 2 days of submission (average)

Day Counts			
	Min	Average	Max
Days to Submit Initial Abstract	0	10	34
Initial Submission to Approval	0	2	14
Full Process	1	12	36

7



EXCEL ABSTRACT - REVIEW

Common Review Items and Thresholds

- Changes in Net Assessed Value of Taxing Districts and TIF Districts that exceed 20%
 - Please be detailed in your explanations. Try to stay away from single word responses like “Trending” and “new development.”
- Identifying funds that are “Excluded” from TIF Districts (Post 09 & Fire) Funds.

8



Abstract Status

- As of May 16, virtually all counties have uploaded data to Gateway.
- Gateway is calculating abstract values based upon uploads.

9



File Upload

- The file upload generally appears to work as expected.
- The upload takes time to complete.

10



Gateway Abstract – Text Files

- The abstract review begins with the county generating and uploading the following seven files:

File Name: TAXDATA

- Compilation of the individual property tax records that are billed by a county during a given pay cycle; file contains the taxpayer's name and mailing address, property's gross AV, net AV, gross tax due, net tax due, & penalties; should mirror the data that is reflected on a taxpayer's TS-1.

File Name: ADJMENTS

- 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.

11



Gateway Abstract – Text Files

File Name: ABTAXSUPP

- Additional data points that are reflected on the current abstract template but are not captured via the TAXDATA and ADJMENTS files; examples of items captured via this file are statement processing charges and the 10% Penalty on prior year's taxes at prior year final tax installment due date.

File Name: ABCERTRATE

- Certified tax rates from the county's budget order issued by the Department; the file layout of the ABCERTRATE file matches the layout and information contained in the CERTDRATES file.

File Name: TIFSUMM

- Inventory of TIF districts in a county, including the TIF District ID (as it is uploaded to TIF Management in Gateway) and the TIF District Name as in the county's tax and billing system.

12



Gateway Abstract – Text Files

File Name: TIFTAX

- Similar to the TAXDATA file, but 1) the TIFTAX file is structured around the various TIF districts in a county and the parcels that are included within those TIF districts and 2) 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.

File Name: TIFTAXSUPP

- Similar to the ABTAXSUPP file; but 1) the TIFTAXSUPP file is structured around the various TIF districts in a county and the parcels that are included within those TIF districts and 2) 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.

13



Assessed Values

- Comparison:
 - Gateway: AV Summary

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	ADAMS TOWNSHIP	\$69,992,630	\$18,278,267	\$51,714,363		\$51,714,363
002	BETHLEHEM TOWNSHIP	\$80,385,090	\$16,233,774	\$64,151,316		\$64,151,316
003	BOONE TOWNSHIP	\$73,654,700	\$10,464,114	\$63,190,586		\$63,190,586
004	ROYAL CENTER TOWN	\$25,136,980	\$12,944,061	\$12,192,919		\$12,192,919
005	CLAY TOWNSHIP	\$144,299,430	\$67,588,775	\$76,710,655		\$76,710,655
006	LOGANSPOUT CITY-Clay Twp.	\$17,057,650	\$5,309,690	\$11,747,960		\$11,747,960
007	CLINTON TOWNSHIP	\$119,596,080	\$14,612,622	\$104,983,458	\$42,476,874	\$62,506,584
008	DEER CREEK TOWNSHIP	\$68,878,000	\$18,310,000	\$50,568,000		\$50,568,000

- Excel: Section I

14



Assessed Values

- Generally match between Gateway and Excel.
- Differences for a few counties:
 - Railroads and Utilities
 - TIF AV impacting taxing district AV

15



Levies and Rates

- Comparison:
 - Gateway: Rate and Levy Summary by District

2 - 0001 - ADAMS TOWNSHIP

Fund	Rate	Phase-in Adjusted Rate	Standard Levy	TIF Exempt	TIF Levy	Total Levy
0101 - GENERAL	0.0000	0.0000	\$0			\$0
0840 - TOWNSHIP ASSISTANCE	0.0088	0.0088	\$4,551			\$4,551
1111 - FIRE	0.0322	0.0322	\$16,652			\$16,652
1190 - CUMULATIVE FIRE (Township)	0.0333	0.0333	\$17,221			\$17,221
Unit District Total Rate:	\$0.0743	\$0.0743	\$38,424		\$0	\$38,424

- Excel Abstract: Sections II – IV
- Keep in mind that the values may not match one-to-one due to circuit breakers.

16



Levies

- Levies generally match, with one notable exception, which is by design.
- The Excel abstract factors out credits when calculating levy amounts.

17



Levies

- Gateway Abstract calculates a full levy and then subtracts circuit breaker amounts.
- The sequence in which credits are applied alters interim values, but not final values.

18



Rates

- Tax rates in the abstract files match the certified tax rates.
- Only exception is for phase-in districts.
- Validation on file upload requires that the tax rates uploaded line up with the tax rates certified.

19



Credits

- Circuit Breaker Credits appear to match across the board.
- Local Income Tax credits match for taxing districts.
- In some counties, LIT credits were not reported for TIF districts.
- Gateway Abstract calculation is off for counties with Property Tax Relief applicable to all property.
 - We are working on a fix.

20



Credits

- Comparison:
 - Gateway: Credits 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
001	ADAMS TOWNSHIP				\$1,205.66	\$19,368.03	\$77,142.02	\$45,250.20				\$142,965.91
002	BETHLEHEM TOWNSHIP				\$3,210.95	\$20,332.61	\$119,116.15	\$35,099.41				\$177,759.12
003	BOONE TOWNSHIP				\$338.26	\$10,768.74	\$123,484.04	\$58,492.04				\$193,083.08
004	ROYAL CENTER TOWN	\$4,223.93	\$39,133.24	\$8,162.64	\$1,761.19	\$20,784.36	\$20,229.75	\$31,026.70				\$125,321.81

- Excel: Section V, Columns 2 – 5 and 10 – 17.

21



Penalties and Delinquencies

- This is the area with the most variance between the Excel and Gateway Abstract versions.
- Excel Abstract contains mobile delinquencies and penalties. Fix is in the works to display them on Gateway.

22



Penalties and Delinquencies

- Comparison:
 - Gateway: Penalties and Interest Detail

Tax District Code	Tax District Name	Delinquent Tax	Total Delinquent Penalties and Interest from Prior Year	Penalty Added on 2nd Installment	10% Penalty on Prior Year's Taxes	Total Penalties and Interest	Total of Delinquent Tax, Penalties and Interest	Late Assessment Penalties	Total
001	BAINBRIDGE TOWNSHIP	\$25,003.62	\$898.68	\$1,182.01	\$137.17	\$2,217.86	\$27,221.48	\$383.74	\$27,605.22
002	JASPER CITY	\$357,870.63	\$102,281.15	\$15,915.33	\$3,995.99	\$122,192.47	\$480,063.10	\$36,513.35	\$516,576.45
003	BOONE TOWNSHIP	\$14,779.47	\$500.06	\$718.81	\$40.36	\$1,259.23	\$16,038.70	\$75.00	\$16,113.70

- Excel: Section V, Columns 19 – 22.

23



County Review

- Compares CNAV to Abstract.
- In future iterations, will compare abstract to prior year abstract.

1 of 6

Taxing District 021 - JASPER MADISON
Net AV 2%

Current (2018) Abstract Value:	\$1,068,800
Current (2018) CNAV Value:	\$969,200
Difference:	\$99,600
	10.27%

[View Abstract Source Data in Context](#)

Net AV Totals
County Response:

24



County Review

- Comparison threshold is currently set to 10%.
- Evaluating ways to incorporate customizable review thresholds.
- Counties should strive to provide thorough answers in the review section.

25



Upcoming Development

- Report outputs
- Circuit breaker-adjusted rates
 - Text file for upload
- Error message refinement
- Comprehensive abstract manual

26



Thank you!

- DLGF Website: www.in.gov/dlgf
 - "Contact Us": www.in.gov/dlgf/2338.htm
- AOS Website: <https://www.in.gov/auditor/>
 - "Contact Us": <https://www.in.gov/auditor/2334.htm>
- Matthew Parkinson, Deputy Commissioner, DLGF
 - Telephone: 317.232.3759
 - E-mail: mparkinson@dlgf.in.gov
- Bob Reynolds, Local Government Division Director, AOS
 - Telephone: 317.232.3309
 - E-mail: breynolds@auditor.in.gov

27