Spring Data Compliance Review Process 101

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Agenda

- This webinar will help you with better understanding the following:
  - How to submit your property tax data (county auditors).
  - What sort of items or checks the Department currently looks at as part of its compliance review process of the property tax data.
  - How the real property and personal property data submitted the prior fall tie into the spring compliance review process.
  - How members of the public can access the property tax data from Gateway.

Submitting Property Tax Data

Gateway Abstract

- Starting in the Pay 2019 cycle, all Abstracts are now submitted using the Gateway Abstract application.
- The submission of the Excel template was eliminated as part of the new Gateway Abstract process.
- Instead, county auditors now generate from their local tax and billing systems a series of text files that they, then, upload to Gateway Abstract.
- The TAXDATA and ADJMENTS file are part of the text files that are uploaded to Gateway Abstract.
- **County auditors no longer need to email the TAXDATA and ADJMENTS files to the DLGF or to LSA.**

Gateway Abstract

- After the text files have been successfully uploaded, county auditors click a button to run the Abstract calculations and then, can review the results in Gateway.
- County auditors will need to review all the various screens under the Abstract Sections and will need to complete their official submission under the Review section of Gateway Abstract.
- The Auditor of State's office will review the submission and will ultimately grant final approval of the Abstract.
- The deadline for the submission of data in Gateway Abstract is **March 16.**

Gateway "Select Application" Page

Gateway Abstract

Property Tax (Abstract) Data Compliance

Property Tax Data Compliance

- The review of property tax data has historically been conducted in a joint partnership between the Department and LSA.
- Starting with the Pay 2019 cycle, the Department now serves as the primary agency overseeing the compliance review of property tax data.
- Unlike the real and personal property data compliance reviews, the property tax data 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 Data Compliance

- The compliance review process of property tax data includes the following checks that are performed within the Gateway Abstract application itself:
  - Parcel/Property Record Number Format.
  - Duplicate Parcel Numbers.
  - State Assigned District Check.
  - Invalid Property Type Codes.
  - Invalid Adjustment Codes in the ADJMENTS file.
  - Invalid TIF District ID Format.

Property Tax Data Compliance

- The compliance review process of property tax data also includes the following checks (performed separate from Gateway Abstract):
  - Negative and Non-Numeric Assessed Values.
  - Blank Taxpayer's Name.
  - Government-Owned Parcels. (PCC 600-669)
  - Non-Government Owned Exempt Parcels. (PCC 670-699)
  - TAXDATA File and ADJMENTS File Property Tax Cap Additions.

Property Tax Data Compliance

- 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.
- The Department may ask for the county auditor to provide a copy of the lock modification tracking document to help verify the discrepancies in gross AVs.

Property Tax Data Compliance

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

Property Tax Data Compliance

- The <u>Homestead Issues workbook</u> 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 Data Compliance

- 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 though 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 Data Compliance

- 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 Data Compliance

- 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.

Real & Personal Property Data Compliance

Real & Personal Property Data Compliance

- The spring compliance review process of real and personal property is the second part of a two-phase review:
  - 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 & Personal Property Data Compliance

- The secondary compliance review of the real and personal property data in the spring is more limited in scope and namely focuses on the following checks:
- 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.

Real & Personal Property Data Compliance

- When the Department complete its review of a county's real & personal property data in the spring, it emails the county two documents with its findings:

- The <u>Issues workbook</u> provides an itemized breakdown of the records that contained probable/possible errors based on our compliance checks.

- The <u>Summary of Findings</u> report provides a summary statistical analysis of the submitted data, a real/personal property data to abstract comparison, and an official compliance status.

Real & Personal Property Data Compliance

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

Real & Personal Property Data Compliance

- In terms of an official status issued at the end of the real & personal property compliance review process in the spring, there are two different possible outcomes: Non Compliant or Compliant.
- If a county's real and/or 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 & Personal Property Data Compliance

- If a county's real and/or personal property data is deemed **"compliant,"** 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.

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.
- Certain data files that county auditors and county assessors submit to the Department and LSA are available for download.

Gateway Public Reporting Site

Gateway Public Reporting Site

Questions?

Resources

- User Guides
- Information Icons
-   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.

Thank you!

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