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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO: All Political Subdivisions**

**FROM: James A. Johnson, Director of Data Analysis**

**SUBJECT: 2020 Gateway Submission Calendar**

**DATE: January 23, 2020**

On-time property tax bills are a top priority for the Department of Local Government Finance (“Department”) for 2020 and 2021.

To achieve this objective, it is necessary for all involved in the assessment and property tax billing processes to understand that there are sequential deadlines for completing statutory responsibilities. Attached are key deadlines for calendar year 2020. The deadlines below have been adjusted to reflect the last possible day on which or by which a particular task must be performed. Failure to meet these deadlines may jeopardize on-time tax billing.

The Department will issue additional detailed guidance on many of these topics to local officials throughout the course of the year.

If you have any questions about the Gateway submission calendar, please contact James Johnson, Director of Data Analysis, at [jjohnson@dlgf.in.gov](mailto:jjohnson@dlgf.in.gov) or (317) 234-8274 or the Gateway team at [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov).

PLEASE NOTE: This memorandum is simply intended to be informative and does not take the place of Indiana law. In the event any part of this memorandum conflicts with provisions of the Indiana Code, Indiana Code governs.

## 2020 Gateway Submission Dates

Dates may change by action of the 2020 General Assembly.

January 31	Deadline for units to file the 2019 Annual Salary Report (100R) with SBOA. The 100R must be filed before the Department can approve a 2021 budget or additional appropriation for a county, city, town, or township. IC 5-11-13-1
February 28	Deadline for Gateway submission of Debt Management annual affirmation. IC 5-1-18-9.
March 2	Deadline for Gateway submission of SB131 Reporting for Solid Waste Management Districts (SWMDs). IC 13-21-3-13.5. <i>Pertains exclusively to solid waste management districts and the units that report on their behalf.</i>
March 2	Deadline for Gateway submission of Other Post-Employment Benefits report (OPEB). IC 36-1-8-17.5.
March 2	Deadline for non-school units to file the 2019 Annual Report with SBOA. The Annual Report must be filed before the Department can approve a 2021 budget or additional appropriation for a political subdivision. IC 5-11-1-4
March 16	Deadline for Gateway approval of Pay 2020 abstract data through Gateway Abstract. IC 36-2-9-20; IC 6-1.1-22-5. Approval is provided by the Auditor of State. Submission must provide sufficient time for approval by March 16. <i>Pertains exclusively to county auditors.</i>
March 31	Last date for filing a report on appeals filed with the property tax assessment board of appeals (“PTABOA”) with the Department, the Indiana Board of Tax Review (“IBTR”), and LSA. (The report to LSA must be in an electronic format under IC 5-14-6). This report documents the notices for appeal filed with the PTABOA for the preceding year. IC 6-1.1-28-12. <i>Pertains to county assessors.</i>
April 15	Deadline for Gateway submission of TIF Management Report. IC 36-7-14-13 and IC 36-7-14.5-9. <i>Pertains exclusively to redevelopment commissions and redevelopment authorities and the cities, towns, and counties that are reporting on their behalf.</i>
April 30	Deadline for Gateway submission of Pre-Budget Report. IC 6-1.1-20.6-11.1; IC 6-1.1-17-0.7. – <i>Deadline delayed until May 30.</i>
July 15	Deadline for Gateway submission of first half 2020 tax distribution and settlement through Gateway DECAF – Form 22. IC 5-14-3.8-9. <i>Pertains exclusively to county auditors.</i>

August 3	<b>Last day for county auditor to certify net assessed values to the Department. The Department will make AV visible to every political subdivisions via Gateway. All units are encouraged to validate the AVs certified by the county auditor. IC 6-1.1-17-1 Pertains exclusively to county auditors.</b>
September 1	<b>Last day for units with appointed boards, including certain libraries, to submit proposed 2021 budgets, tax rates, and tax levies to appropriate fiscal body for binding adoption. For these units, the Department will remove edit access to the Gateway Budget module at the end of the day. IC 6-1.1-17-20; IC 6-1.1-17-20.3 Pertains exclusively to units that are subject to binding review.</b>
September 30	Deadline for Gateway submission of Economic Development Reporting (EDR). IC 4-33-23-17.
October 12	<b>Last day to post notice to taxpayers (Budget Form 3) of proposed 2021 budgets and net tax levies and public hearing to Gateway. Units who have not submitted by October 12 will not have time to complete the process before deadline. IC 6-1.1-17-3</b>
November 9	Last day for units to submit their 2021 budgets, tax rates, and tax levies to the Department through Gateway as prescribed by the Department.
December 31	Deadline for Gateway submission of annual ERA abatement publication through Gateway File Transmission. IC 6-1.1-12.1-8. <i>Pertains exclusively to county auditors.</i>
January 15, 2021	Deadline for Gateway submission of second half 2020 tax distribution and settlement through Gateway DECAF – Form 22. IC 5-14-3.8-9. <i>Pertains exclusively to county auditors.</i>

**Note:**

Please review the Department’s annual Budget Calendar for other important and pertinent information regarding Pay 2021 Budget deadlines.

**Ongoing Reporting Requirements:**

*Debt Management:* IC 5-1-18-6.

A political subdivision that issues bonds or enters into a lease after December 31, 2005, shall supply the Department with a debt issuance report not later than one (1) month after the date on which the bonds are issued or the lease is executed.

*Gateway File Transmission/Contract Upload:* IC 5-14-3.8-3.5(c).

A political subdivision shall upload a digital copy of a contract to the Indiana transparency Internet web site one (1) time if the total cost of the contract to the political subdivision exceeds

fifty thousand dollars (\$50,000) during the term of the contract. This applies to all contracts for any subject, purpose, or term, except that a political subdivision is not required to upload a copy of an employment contract between the political subdivision and an employee of the political subdivision. In the case of a collective bargaining agreement, the political subdivision shall upload a copy of the collective bargaining agreement and a copy of a blank or sample individual employment contract. A political subdivision shall upload the contract not later than sixty (60) days after the date the contract is executed. If a political subdivision enters into a contract that the political subdivision reasonably expects when entered into will not exceed fifty thousand dollars (\$50,000) in cost to the political subdivision but at a later date determines or expects the contract to exceed fifty thousand dollars (\$50,000) in cost to the political subdivision, the political subdivision shall upload a copy of the contract within sixty (60) days after the date on which the political subdivision makes the determination or realizes the expectation that the contract will exceed fifty thousand dollars (\$50,000) in cost to the political subdivision.