

Stanley, Amanda

From: countyassessors-bounces@lists.in.gov on behalf of Rushenberg, Tim
[trushenberg@dlgf.in.gov]
Sent: Monday, January 25, 2010 2:31 PM
To: Michalak, Mary Jane
Subject: [Countyassessors] January 25, 2010: Indiana Counties 2010 On-Time Billing Update
Attachments: ATT00001.txt

All,

Here is your Indiana Counties 2010 On-Time Billing Update from the Department of Local Government Finance ("DLGF") for the week ending **Friday, January 22, 2010**.

At least 70 counties are still on schedule for on-time property tax billing in 2010. On-time property tax billing means a first installment property tax bill due date of May 10, 2010 – a feat accomplished by only two (2) counties last year (**Kosciusko** and **Owen**), and zero (0) counties in 2008 and 2007.

Ratio Study Approvals for 2009-pay-2010

- We have approved **90 of 91** ratio studies (including our work in LaPorte and Porter counties).
 - Ratio studies for **Posey** and **Fulton** were approved last week – a 7-day turnaround for Posey and a 2-day turnaround for Fulton!
 - The Department will be conducting the annual adjustment process for **Calumet Township in Lake County**. The public hearing on the proposed factors will take place on **February 1, 2010** in the **Auditorium of Griffith Senior High School**.
 - **Clinton** is the only remaining ratio study to be submitted. The county assessor projects a January 31, 2010 submission date.
- Last year at this time, we had approved only 52 of 74 ratio studies. The 90th ratio study for 2008 pay 2009 was not approved until August 10, 2009 – a nearly **6½ month improvement over last year!**
- The average number of days from receipt of a county assessor's ratio study to our approval is still 17 days.

Certified Net Assessed Values / 1782 Notices / Budget Orders

- Budget orders have been issued in a total of **43 counties**. Last week, we certified budget orders for **5 counties: Hamilton, Benton, Ripley, Clay, and Decatur**. We may issue as many as **five (5) budget orders this week!**
 - Last year on this date, we had issued budget orders in zero (0) counties!

- Last year, the 43rd budget order was issued on May 14, 2009 – a *3½ month improvement over last year!*
- We have received net assessed values from 77 counties! We received net assessed values from **Clark, Vermillion, Delaware, and Vigo** last week.
 - Last year at this time, we had received net assessed values from only 4 counties.
 - Last year, the 77th county auditor certified net assessed values on June 18, 2009 – a nearly *5 month improvement over last year!*
- Budgets, rates, and levies are currently being worked for taxing units in *7 counties* (pre-1782 notice).
- 1782 notices are currently outstanding in *19 counties*. Last week, 1782 notices were issued to taxing units in **Pulaski, Kosciusko, Newton, Martin, Adams, Warren, Huntington, Lawrence, and Shelby**. This week, we already have issued 1782 notices to taxing units in **Steuben** and **Wells** and anticipate issuing 1782 notices to taxing units in **Allen, Carroll, Noble, and LaGrange**.
- Budget hearings were held in *6 counties* last week: **Benton, Ripley, Clay, Decatur, Warren, and Vanderburgh**. This week, public budget hearings will be conducted in *16 counties*: **Shelby, Hendricks, Pulaski, Adams, Huntington, Allen, Wells, Monroe, Martin, Lawrence, Wayne, Kosciusko, LaGrange, Steuben, Noble, and Hancock**.
- As a reminder, budgets will be worked in the order in which NAVs are received, so if you are a county that has not yet certified 2010 net assessed values to the Department, continue to work hard, stay focused with on-time tax billing as your primary goal, and **certify net assessed values to the Department as soon as possible.**

To find out the status of a particular county for 2010 on-time property tax billing, please see the DLGF's status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadlines. If you have any suggestions, comments, or questions, please feel free to contact me at (317) 233-6770 or trushenberg@dlgf.in.gov.

Very Respectfully,

Timothy J. Rushenberg
 Commissioner
 DLGF of Local Government Finance

Taxpayer First. Local Control. Excellence.

From: Michalak, Mary Jane **On Behalf Of** Rushenberg, Tim
Sent: Tuesday, January 19, 2010 4:44 PM
To: 'Michalak, Mary Jane'
Subject: January 19, 2010: Indiana Counties 2010 On-Time Billing Update

All,

Here is your Indiana Counties 2010 On-Time Billing Update from the Department of Local Government Finance ("DLGF") for the week ending **Friday, January 15, 2010.**

At least 70 counties are still on schedule for on-time property tax billing in 2010. On-time property tax billing means a first installment property tax bill due date of May 10, 2010 – a feat accomplished by only two (2) counties last year (**Kosciusko** and **Owen**), and zero (0) counties in 2008 and 2007.

Ratio Study Approvals/Certified AVs/Budgets for 2009-pay-2010

- We have approved **89 of 90** ratio studies (including our work in LaPorte and Porter counties). **Lake County's** ratio study has not been approved due to issues in Calumet Township. The Department will be finalizing the work for **Calumet Township in Lake County**.
- **Fulton** and **Clinton** counties are the only two remaining ratio studies to be submitted. They both project a January 31, 2010 submission date.
- Last year at this time, we had approved 50 of 74 ratio studies. The 89th ratio study for 2008 pay 2009 was not approved until July 16, 2009. We are about **6 months ahead of last year!**
- The average number of days from receipt of a county assessor's ratio study to our approval is still 17 days.

2010 Certified Net Assessed Values / 1782 Notices / Budget Orders

- We have received net assessed values from **73 counties!** **DeKalb** submitted NAVs on January 13, 2010. Last year on this date, we had NAVs from only two counties (Jefferson and Adams). We received 2009 net assessed values from the 73rd county on June 10, 2009 – **a 5 month improvement over last year!**
- Budgets, rates, and levies are being worked for taxing units in **17 counties** (pre-1782 notice).
- 1782 notices are currently outstanding in **11 counties** and we anticipate issuing 1782 notices for another **9 counties** this week: **Adams, Kosciusko, Lawrence, Martin, Pulaski, Shelby, Tippecanoe, Warren and Wells**.
- Budget hearings have been set for **6 counties** this week: **Benton, Clay, Decatur, Ripley, Warren and Vanderburgh**.
- Budget orders have been issued in a total of **38 counties**. Last week, we certified budget orders for **5 counties: Boone, Dearborn, Dubois, Orange, and Starke**. We expect to issue budget orders for 6 counties this week. Last year, the 38th budget order was not issued until April 30, 2009 – **a 3½ month improvement**.
- The Department is currently turning around budget orders in 48 days. Our goal is 60 days from submission of the NAVs. As a reminder, budgets will be worked in the order in which NAVs are received, so if you are a county that has not yet certified 2010 net assessed values to the Department,

continue to work hard, stay focused with on-time tax billing as your primary goal, and **certify net assessed values to the Department as soon as possible.**

To find out the status of a particular county for 2010 on-time property tax billing, please see the DLGF's status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadlines. If you have any suggestions, comments, or questions, please feel free to contact me at (317) 233-6770 or trushenberg@dlgf.in.gov.

Very Respectfully,

Timothy J. Rushenberg
Commissioner
DLGF of Local Government Finance

Taxpayer First. Local Control. Excellence.

From: Michalak, Mary Jane **On Behalf Of** Rushenberg, Tim
Sent: Monday, January 11, 2010 1:23 PM
To: Michalak, Mary Jane
Subject: RE: January 8, 2010: Indiana Counties 2010 On-Time Billing Update

All,

Here is your Indiana Counties 2010 On-Time Billing Update from the Department of Local Government Finance ("DLGF") for the week ending **Friday, January 8, 2010.**

At least 70 counties are still on schedule for on-time property tax billing in 2010. On-time property tax billing means a first installment property tax bill due date of May 10, 2010 – a feat accomplished by only two (2) counties last year (**Kosciusko** and **Owen**), and zero (0) counties in 2008 and 2007.

2009-pay-2010 Assessment-Sales Ratio Studies

- DLGF has approved **88 of 89** assessment-sales ratio studies submitted by county assessors (including the DLGF-conducted assessments in **LaPorte** and **Porter**). We approved ratio studies for **Brown** and **Floyd** last week. We are still reviewing the ratio study from **Lake**. Last year on this date, DLGF had approved **45 of 71** ratio studies. The 88th ratio study for 2008-pay-2009 was not approved by DLGF until July 8, 2009 – a nearly **6 month improvement over last year.**
- **Posey, Clinton, and Fulton** are the **3** remaining counties that have not yet submitted a 2009-pay-2010 ratio study to the DLGF for review and approval.

2010 Certified Net Assessed Values / 1782 Notices / Public Budget Hearings / Budget Orders

- **Budget orders have been issued in a total of 32 counties.** 6 budget orders were issued last week in **Jay, Greene, Perry, Grant, Bartholomew, and Randolph.**
- Budget hearings on budgets, tax rates, and property tax levies have been set for 5 counties this week: **Parke, Hamilton, Dearborn, Dubois, and Orange.** Last week, a budget hearing was held in **Starke.**

- Notices of DLGF’s preliminary budgets, tax rates, and property tax levies (“1782 notices”) have been sent to taxing units and are currently outstanding in **11 counties**. Since last Monday’s update, taxing units in **4 counties** were sent 1782 notices: **Benton, Decatur, Ripley, and Clay**.
- Budgets, rates, and levies are currently being worked for taxing units in **15 counties**.
- **0 counties** certified 2010 net assessed values last week. As a reminder, budgets will be worked in the order in which NAVs are received, so if you are a county that has not yet certified 2010 net assessed values to the Department, continue to work hard, stay focused with on-time tax billing as your primary goal, and certify net assessed values to the Department as soon as possible. **There is still time to achieve on-time property tax billing in 2010; however, that window of opportunity is closing quickly so move fast!**
- DLGF has received 2010 net assessed values from county auditors in **72 counties**. This is a nearly **5 month improvement over last year** (72nd county auditor certified 2009 net assessed values on June 3, 2009). Last year on this date, DLGF had received net assessed values from only one (1) county auditor (**Jefferson** on January 8, 2009).

To find out the status of a particular county for 2010 on-time property tax billing, please see the DLGF’s status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadlines. If you have any suggestions, comments, or questions, please feel free to contact me at (317) 233-6770 or trushenberg@dlgf.in.gov.

Very Respectfully,

Timothy J. Rushenberg
 Commissioner
 DLGF of Local Government Finance

Taxpayer First. Local Control. Excellence.

From: Michalak, Mary Jane **On Behalf Of** Rushenberg, Tim
Sent: Monday, January 04, 2010 3:36 PM
To: Michalak, Mary Jane
Subject: January 4, 2010: Indiana Counties 2010 On-Time Billing Update

All,

It’s finally here: The Year of No Excuses. Now it is time to keep the pedal to the floorboard and meet our goal of **at least 70 counties with a May 10, 2010 due date**. I am happy to report that we issued our 26th budget order on Thursday evening, which actually puts us slightly ahead of our timeline.

2009-pay-2010 Assessment-Sales Ratio Studies

- Total number of counties with approved assessment work: **86/89** (including **LaPorte** and **Porter**).
- We are currently reviewing ratio studies for **Brown, Floyd** and **Lake** counties. We are currently awaiting ratio study submissions from only three (3) counties – **Clinton, Fulton, and Posey**.
- Last year at this time, the total number of counties with approved assessment work: **42/70**

- Last year, the Department approved the 86th ratio study on April 28, 2009, which means we are about **4 months ahead of last year**.

2010 Certified Net Assessed Values

- A total of **72** county auditors have certified 2010 net assessed values to the Department! Congratulations to **Putnam** (12/21), **Tipton** (12/21) and **Harrison** (12/22) counties for completing their certifications in 2009!
- Last year, on this date, we had zero (0) net assessed values; in fact, the first county to certify net assessed values for 2009 did so on January 8, 2009 (**Jefferson**), and the 72nd county auditor certified net assessed values on June 3, 2009 – **5 month improvement over last year**.
- Unfortunately, we have not received any certifications since December 22, 2009, and it appears we've hit a period with counties not certifying net assessed values to us as quickly as they should. Regardless of the reasons for delays, if you are a county that has not yet certified 2010 net assessed values to the Department, **continue to work hard, stay focused with on-time tax billing as your primary goal, and certify net assessed values to the Department as soon as possible**. All is not lost. We know from last year that on-time property tax billing can still be achieved. For example, the only two counties to achieve on-time billing for 2009 -- **Owen** and **Kosciusko** -- were issued their 2009 budget orders on March 24, 2009 and April 7, 2009, respectively – weeks after the February 16, 2009 deadline. Thus, if you are in a county that has not yet certified net assessed values to the Department, there is still time to achieve on-time property tax billing in 2010; however, that window of opportunity is closing quickly so move fast!

2010 Budget Review in Progress and 1782 Notices Sent!

- The Department is reviewing budgets, tax rates, and property tax levies of the taxing units from the counties that have certified their net assessed values. We currently are reviewing the 2010 budgets, rates, and levies of taxing units in **15** counties (pre-1782 notice).
- The Department's preliminary tax rates, levies, and budgets ("1782 notices") have been sent and are outstanding in **13** counties. 1782 notices were mailed to taxing units in **4** counties last week: **Hamilton, Dubois, Parke, and Orange**.
- The Department conducted **9** budget hearings last week in **Boone, Marshall, Owen, Grant, Perry, Jay, Bartholomew, Franklin, and Randolph**. **1** budget hearing will be conducted this week in **Starke County**.
- A total of **26** counties have been issued 2010 budget orders. **9** budget orders were issued last week in **Whitley, Spencer, Scott, Miami, Fayette, Marshall, Morgan, Owen, and Franklin**. We anticipate issuing at least **5** budget orders this week, with the possibility of **3** more!

Congratulations to the Department's Budget Team, which is doing a great job getting the budgets worked! Our goal was to issue the **25th budget order by close-of-business today**, and we did it! **Our next target is to issue the 32nd budget order on or before Monday, January 11**. If we continue to hit our targets, we will meet issue the 66th budget order on or before Monday, February 15, 2010, which puts us in prime position to meet our goal of at least 70 counties with May 10, 2010 due dates.

As always, thanks to everyone for their work this week to make 2010 the “Year of No Excuses” and achieve our mission of on-time property tax billing.

If you have any suggestions, comments, or questions, please feel free to contact me at (317) 233-6770 or trushenberg@dlgf.in.gov.

Very Respectfully,

Timothy J. Rushenberg
Commissioner
Department of Local Government Finance

Taxpayer First. Local Control. Excellence.



Please consider the budget before printing this e-mail.

To find out the status of your particular county, please see the Department’s status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadline.

From: Rushenberg, Tim
Sent: Friday, December 18, 2009 4:19 PM
To: Michalak, Mary Jane
Subject: December 18, 2009: Indiana Counties 2010 On-Time Billing Update

All,

Here is your Indiana Counties 2010 On-Time Billing Update for the week ending **December 18, 2009**.

As you know, December 4 was the deadline for counties to certify 2010 net assessed values to the Department of Local Government Finance (“Department”), and stay on schedule for on-time property tax billing in 2010. On-time property tax billing means a first installment property tax bill due date of May 10, 2010 – a feat accomplished by only two (2) counties last year (**Kosciusko** and **Owen**). As you know, our goal is to have **at least 70 counties** with May 10, 2010 first installment due dates.

2009-pay-2010 Assessment-Sales Ratio Studies

- The ratio studies for **Marion County** and **St. Joseph County** were approved by the Department this week.
- Total approved ratio studies: 84/86
- Total number of counties with approved assessment work: **86/88** (including **LaPorte** and **Porter**).
- **Lake** and **Floyd** counties’ ratio studies have been received and are currently under review by the Department.
- Last year at this time, the total number of counties with approved assessment work: 38/66

- Last year, the Department approved the 86th ratio study on April 28, 2009, which means we are about *4½ months ahead of last year.*

2010 Certified Net Assessed Values

- A total of 69 county auditors have certified net assessed values to the Department! Congratulations again to these 69 counties that are on target for a first installment property tax bill due date of May 10, 2010! Last year, the 69th county auditor certified net assessed values on May 28, 2009 – *5½ month improvement over last year.*
- 3 county auditors certified net assessed values to the Department this week: **Johnson, Madison, and Cass.**

2010 Budget Review in Progress and 1782 Notices Sent!

- The Department is reviewing budgets, tax rates, and property tax levies of the taxing units from the counties that have certified their net assessed values. We currently are reviewing the 2010 budgets, rates, and levies of taxing units in 10 counties.
- The Department’s preliminary tax rates, levies, and budgets (“1782 notices”) have been sent and are outstanding in 22 counties. 1782 notices were mailed to taxing units in 9 counties this week: **Marshall, Owen, Grant, Perry, Jay, Bartholomew, Franklin, Dearborn, and Randolph.**
- The Department conducted 5 budget hearings this week in **Greene, Jennings, Fountain, Fayette, and Jasper.** 5 budget hearings will be conducted next week in **Warrick, Gibson, Pike, Miami, and Daviess.**
- A total of 12 counties have been issued 2010 budget orders. 5 budget orders were issued this week in **Montgomery, Washington, Henry, Jennings, and Jasper.**

For the remaining 23 counties that have not yet certified 2010 net assessed values to the Department, *continue to work hard, stay focused with on-time tax billing as your primary goal, and certify net assessed values to the Department as soon as possible.* All is not lost. We know from last year that on-time property tax billing can still be achieved. For example, the only two counties to achieve on-time billing for 2009 -- **Owen** and **Kosciusko** -- were issued their 2009 budget orders on March 24, 2009 and April 7, 2009, respectively – weeks after the February 16, 2009 deadline. Thus, if you are in a county that has not yet certified net assessed values to the Department, there is still time to achieve on-time property tax billing in 2010; however, that window of opportunity is closing quickly so move fast!

As always, thanks to everyone for their work this week to make 2010 the “Year of No Excuses” and achieve our mission of on-time property tax billing.

If you have any suggestions, comments, or questions, please feel free to contact me at (317) 233-6770 or trushenberg@dlgf.in.gov.

Very Respectfully,

Timothy J. Rushenberg
Commissioner

Department of Local Government Finance

Taxpayer First. Local Control. Excellence.

 Please consider the budget before printing this e-mail.

To find out the status of your particular county, please see the Department's status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadline.

From: Michalak, Mary Jane **On Behalf Of** Rushenberg, Tim
Sent: Friday, December 04, 2009 9:58 AM
To: Michalak, Mary Jane
Subject: December 4, 2009: TODAY is the day!

Good morning!!!!

I hope everyone has their game face on, as **today** is the deadline for counties to submit their certified net assessed values (**December 4, 2009 deadline**) to the Department for the best chance at on-time billing for 2010. **We need 13 more counties to certify net assessed values to the Department today**, if we are to meet our goal of at least 70 counties with a May 10, 2010 due date.

I also wanted to offer congratulations to **LaGrange County** for meeting the December 4, 2009 deadline. They submitted their NAVs on Wednesday, November 25, 2009. We inadvertently excluded them from our updates this week, but wanted to make sure they receive the recognition they worked so hard to deserve.

We are eagerly anticipating the certification of 2010 budget order #2 today, and will send out a notice when it is signed. Additionally, we have issued 17 "1782" notices, and processing another 13 budgets.

As always, thanks to everyone for their work this week to make 2010 the "Year of No Excuses" and achieve our mission of on-time property tax billing.

If you have any suggestions, comments, or questions, please feel free to contact me at (317) 233-6770 or trushenberg@dlgf.in.gov.

Very Respectfully,

Timothy J. Rushenberg
Commissioner
Department of Local Government Finance

Taxpayer First. Local Control. Excellence.

 Please consider the budget before printing this e-mail.

To find out the status of your particular county, please see the Department's status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadline.

From: Michalak, Mary Jane **On Behalf Of** Rushenberg, Tim
Sent: Thursday, December 03, 2009 4:07 PM
To: Michalak, Mary Jane
Subject: December 3, 2009: Tomorrow is the deadline to certify CAVs for the best chance at on-time billing in 2010!
Importance: High

All,

Just a reminder that tomorrow is the deadline for counties to submit their certified net assessed values (**December 4, 2009 deadline**) to the Department for the best chance at on-time billing for 2010.

We will give our weekly update again tomorrow, but wanted to update you on the progress we have made this week. On Tuesday we told you we were up to 49 counties that had certified for 2010.

Today, I am happy to report that a total of **57 counties have certified 2010 net assessed values** and are on target for a first installment property tax bill due date of May 10, 2010! Congratulations to the following counties for meeting the December 4, 2009 deadline since Tuesday: **Steuben, Warren, Decatur, Hendricks, Martin, Wayne, Adams and Allen.**

Last year, the 57th set of certified net assessed values from a county auditor were not submitted to the Department until April 20, 2009 – again showing we are approximately **4 ½ months ahead of last year** in this category.

We need 13 more counties to certify net assessed values to the Department by tomorrow, Friday, December 4, if we are to meet our goal of at least 70 counties with a May 10, 2010 due date.

Very Respectfully,

Timothy J. Rushenberg
Commissioner
Department of Local Government Finance

Taxpayer First. Local Control. Excellence.

 Please consider the budget before printing this e-mail.

To find out the status of your particular county, please see the Department's status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadline.

From: Michalak, Mary Jane **On Behalf Of** Rushenberg, Tim
Sent: Tuesday, December 01, 2009 4:42 PM
To: Michalak, Mary Jane
Subject: December 1, 2009: First Budget Certified and Three (3) Days Left to CAV Deadline!!!!

Today, the Department certified the first 2010 budget – Ohio County!

The Department issued the 2010 budget order **91 days sooner** than the previous year, and **processed the order in just 29 days** from the local budget adoption deadline.

Congratulations to Ohio County and DLGF team members who made this possible.

As a reminder, there are **only three (3) days left** for counties to submit their certified net assessed values (**December 4, 2009 deadline**) to the Department, and stay on schedule for on-time property tax billing in 2010.

We will give our weekly update again on Friday, but wanted to go ahead and extend congratulations to the following counties for meeting the December 4, 2009 deadline since our e-mail went out last week:

Bartholomew, Clay, Dubois, Howard, Randolph, Starke, and Wells.

This gives us a total of **49 counties** that have certified 2010 net assessed values to the Department and are on target for a first installment property tax bill due date of May 10, 2010!

Last year, the 49th set of certified net assessed values from a county auditor were not submitted to the Department until March 26, 2009 – again showing we are approximately **4 months ahead of last year** in this category.

We need 21 more counties to certify net assessed values to the Department by Friday, December 4 if we are to meet our goal of at least 70 counties with a May 10, 2010 due date.

Very Respectfully,

Timothy J. Rushenberg
Commissioner
Department of Local Government Finance

Taxpayer First. Local Control. Excellence.



Please consider the budget before printing this e-mail.

To find out the status of your particular county, please see the Department's status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadline.

From: Michalak, Mary Jane **On Behalf Of** Rushenberg, Tim
Sent: Tuesday, November 24, 2009 3:17 PM
To: Michalak, Mary Jane
Subject: November 24, 2009: Indiana Counties 2010 On-Time Billing Update -- Nine (9) Days Left to CAV Deadline!!!!

Here is your Indiana Counties 2010 On-Time Billing Update for the week ending **November 27, 2009**. We are sending this message out today because of the Thanksgiving Holiday on Thursday and Friday.

There are only **nine (9) days** left for counties to submit their certified net assessed values (**December 4, 2009 deadline**) to the Department, and stay on schedule for on-time property tax billing in 2010. On-time property

tax billing means a first installment property tax bill due date of May 10, 2010 – a feat accomplished by only two (2) counties last year (Kosciusko and Owen).

2009-pay-2010 Assessment-Sales Ratio Studies

- No ratio studies were received this week and one (Huntington County) was approved.
- Total approved ratio studies: **81/84**
- Total number of counties with approved assessment work: **83/86**
- Last year at this time, the total number of counties with approved assessment work: **32/61**
- Last year, the Department approved the 83rd ratio study on April 14, 2009, which means we continue to be about **4½ months ahead of last year** in this category.

2010 Certified Net Assessed Values

- Three (3) counties certified net assessed values for 2010 this week! **Kudos to: Newton, Kosciusko, and Ripley counties!**
- A total of **42 counties** have certified 2010 net assessed values to the Department! Congratulations again to these 42 counties that are on target for a first installment property tax bill due date of May 10, 2010! Last year, the 42nd set of certified net assessed values from a county auditor were not submitted to the Department until March 26, 2009 – again showing we are approximately **4 months ahead of last year** in this category. Great work by all!
- **We need 28 more counties to certify net assessed values to the Department by Friday, December 4** if we are to meet our goal of at least 70 counties with a May 10, 2010 due date.

2010 Budget Review in Progress and 1782 Notices Sent!

- The Department has started reviewing the budgets, rates, and levies of the taxing units from the 42 counties that have submitted their certified net assessed values.
- The Department's preliminary tax rates, levies, and budgets ("**1782 notices**") **have been mailed to taxing units in Jefferson, Whitley, Montgomery, Wabash, Spencer, Switzerland and Washington** counties so far this week. 1782 notices for taxing units in Rush and Ohio counties were sent last week, for a total of nine (9) counties with 1782 notices. Last year, the first nine (9) 1782 notices were not mailed until February 19, 2009.
- Budget hearings are set for November 30, December 1, 3, 7, 8, and 9 in the above nine (9) counties, which means we expect to have **at least nine (9) budget orders issued by December 11!** Last year, the ninth budget order was not issued until March 10, 2009.

Again, with only **nine (9) days left** to the December 4 deadline to certify net assessed values and have the best chance to achieve on-time billing in 2010, **we are still 28 counties short of our goal of 70.**

The 29 counties below are those that had an assessment-sales ratio study approved by the Department by October 5, 2009 and were on schedule for on-time property tax billing in 2010, but still have not yet submitted certified net assessed values are:

- Allen
- Bartholomew
- Cass
- Clark
- Clay
- Decatur

- DeKalb
- Delaware
- Dubois
- Hancock
- Harrison
- Hendricks
- Howard
- Knox
- LaGrange
- Martin
- Noble
- Randolph
- Shelby
- Starke
- Steuben
- Sullivan
- Tippecanoe
- Tipton
- Vanderburgh
- Warren
- Wayne
- Wells
- White

For these 29 counties, you have nine (9) days left to certify net assessed values to the Department to ensure on-time tax billing in 2010! Please continue to work hard and to meet this deadline to certify net assessed values to the Department for the best chance at on-time billing in 2010!!!

If you have any suggestions, comments, or questions, please feel free to contact me at (317) 233-6770 or trushenberg@dlgf.in.gov.

Very Respectfully,

Timothy J. Rushenberg
 Commissioner
 Department of Local Government Finance

Taxpayer First. Local Control. Excellence.

 Please consider the budget before printing this e-mail.

To find out the status of your particular county, please see the Department's status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadline.

From: Michalak, Mary Jane **On Behalf Of** Rushenberg, Tim
Sent: Friday, November 20, 2009 3:57 PM

To: Michalak, Mary Jane

Subject: November 20, 2009: Indiana Counties 2010 On-Time Billing Update -- Two Weeks Left to CAV Deadline!!!!

Here is your Indiana Counties 2010 On-Time Billing Update for the week ending **November 20, 2009**

We are coming down to the wire. There are only **two (2) weeks** left for Indiana counties to submit their certified net assessed values (**December 4, 2009 deadline**) to the Department to give each county the best chance at achieving on-time property tax billing for 2010, which means a first installment property tax bill due date of May 10, 2010.

2010 General Assembly work will start in December!

I will be testifying before Ways and Means on property tax matters on December 8, 2009. I will be giving an on-time billing update at that time and presenting a list of counties that have completed each step of the process. It is more important now more than ever to have as many NAVs in as possible to show the legislature that the property tax system is restored to regular schedule in at least 70 counties. Reaching 70 counties with net AVs in by Dec 4 is more important than ever!

Please continue to work hard and to meet the December 4, 2009 deadline to certify net assessed values to the Department for the best chance at on-time billing in 2010!!!

Ratio Studies

- No ratio studies were received this week and one (Jackson County) was approved.
- Total approved ratio studies: 80/84
- Total number of counties with approved assessment work: 82/86
- Last year at this time, the total number of counties with approved assessment work: 30/60
- The Department approved the 82nd ratio study for 2008-pay-2009 on April 9, 2009, which means we continue to be about 4½ months ahead of last year in this category.

Certified Net Assessed Values

- The Department received **certified net assessed values for 2010 from four (4) counties this week! Kudos to: Jay, Boone, Parke, and Dearborn counties.**
- **39 counties have certified 2010 net assessed values** to the Department! **We are 31 counties short of our goal**, and we have only two weeks left to the December 4, 2009 deadline for certification of net assessed values. Congratulations again to each of these counties, which are on-target for a February 15, 2010 budget order and first installment property tax bill due date of May 10, 2010!
- Last year, the 39th set of certified net assessed values from a county auditor were not submitted to the Department until March 24, 2009 – again showing that we are approximately **4 months ahead of last year in this category**. Great work by all!

Budget Review in Progress and 1782 Notices Sent!

- The Department began reviewing budgets from the counties that have submitted their **certified net assessed values and their locally adopted budgets. We are currently working on budgets for 21 counties.**
- The Department's preliminary tax rates, levies, and budgets ("1782 notices") were mailed for **Rush and Ohio counties** this week. Budget hearings are set for November 30, 2009 in Rush County and December 1, 2009 in Ohio County. This means we should be **able to certify our first 2010 budgets by Thursday, December 3!**
- Last year, the first two 1782 notices were not mailed until January 28, 2009 and the first two budget orders were not issued until February 16, 2009.

If you have any suggestions, comments, or questions, please feel free to contact me at (317) 233-6770 or trushenberg@dlgf.in.gov.

Very Respectfully,

Timothy J. Rushenberg
Commissioner
Department of Local Government Finance

Taxpayer First. Local Control. Excellence.

 Please consider the budget before printing this e-mail.

To find out the status of your particular county, please see the Department's status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadline.

From: Michalak, Mary Jane **On Behalf Of** Rushenberg, Tim
Sent: Friday, November 13, 2009 5:16 PM
To: Michalak, Mary Jane
Subject: November 13, 2009: Indiana Counties 2010 On-Time Billing Update -- three weeks left to CAV deadline!!!!

Here is your Indiana Counties 2010 On-Time Billing Update for the week ending **November 13, 2009**

There are only **three (3) weeks** left for Indiana counties to submit their certified net assessed values (**December 4, 2009 deadline**) to the Department to give each county the best chance at achieving on-time property tax billing for 2010, which means a first installment property tax bill due date of May 10, 2010.

Ratio Studies

- We received one ratio study submissions this week and approved one. Congratulations to Jackson County for submitting and Parke County for receiving ratio study approval!
- Total approved ratio studies: 79/83
- Total number of counties with approved assessment work: 81/85
- Last year at this time, the Department had received ratio studies from **57 counties and approved only 27.**
- The Department approved the 81th ratio study for 2008-pay-2009 on March 27, 2009, which means we continue to be about 4 months ahead of last year in this category.

Certified Net Assessed Values

- This week, we received **certified net assessed values (or resubmissions) for 2010 from ten (10) counties! Kudos to: Benton, Orange, Perry, Franklin, Monroe, Pulaski, Switzerland, Carroll, Fayette, and Fountain.**
- **This brings our total to 35 counties that have certified 2010 net assessed values to the Department!** Congratulations again to each of these counties, which are on-target for a February 15, 2010 budget order and first installment property tax bill due date of May 10, 2010!
- We did not receive the 35th set of certified net assessed values from a county auditor for 2008 pay 2009 until March 23, 2009 – again showing that we are approximately **4 months ahead of last year in this category.** Great work by all!

Budget Review in Progress

- The Department began reviewing budgets from the counties that have submitted their **certified net assessed values and all locally adopted budgets. We are currently working on 15 county budgets and expect to issue 1782 notices by the end of the month. Our status map has been updated to reflect those counties for which the budget review process has begun.**

Today, we sent out individual e-mails to county assessors and auditors that have not yet submitted certified net assessed values, but that did have ratio studies approved by the October 5, 2009 deadline. Please continue to work hard and strive to meet that December 4, 2009 deadline for the best chance at on-time billing.

If you have any suggestions, comments, or questions, please feel free to contact me at (317) 233-6770 or trushenberg@dlgf.in.gov.

Very Respectfully,

Timothy J. Rushenberg
Commissioner
Department of Local Government Finance

Taxpayer First. Local Control. Excellence.



Please consider the budget before printing this e-mail.

To find out the status of your particular county, please see the Department's status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadline.

From: Michalak, Mary Jane **On Behalf Of** Rushenberg, Tim
Sent: Friday, November 06, 2009 4:16 PM
To: Michalak, Mary Jane
Subject: November 6, 2009: Indiana Counties 2010 On-Time Billing Update -- One month left to CAV deadline!!!!

Here is your Indiana Counties 2010 On-Time Billing Update for the week ending **November 6, 2009**

There are only **four (4) weeks** left for Indiana counties to submit their certified net assessed values (**December 4, 2009 deadline**) to the Department to give each county the best chance at achieving on-time property tax billing for 2010, which means a first installment property tax bill due date of May 10, 2010.

Ratio Studies

- We did not receive any ratio study submissions this week. However, we approved two (2) ratio studies: Putnam and Vigo
- Total approved ratio studies: 78/82
- Total number of counties with approved assessment work: 80/84
- Last year at this time, the Department had received ratio studies from **56 counties and approved only 27.**
- The Department approved the 80th ratio study for 2008-pay-2009 on March 25, 2009, which means we are about 4 1/2 months ahead of last year in this category.

Certified Net Assessed Values

- This week, we received **certified net assessed values for 2010 from five (5) counties: Jennings, Grant, Montgomery, Owen, and Union.**
- **This brings our total to 27 counties that have certified 2010 net assessed values to the Department!** Congratulations again to each of these counties, which are on-target for a February 15, 2010 budget order and first installment property tax bill due date of May 10, 2010!
- We did not receive the 27th set of certified net assessed values from a county auditor for 2008 pay 2009 until March 11, 2009 – again showing that we are approximately **4 months ahead of last year in this category.** Great work by all!
- As a reminder, the Department will be **working through the budgets in the order in which we receive the certified net assessed values from the county auditors.** Because the budget adoption deadline has now passed, our budget division is in full swing in working budgets. In fact, we may be able to start issuing 1782 notices by the end of November!

Important Note

While we have seen great progress to date, the fact is that we have a long way to go in a month to achieve our goal.

On October 9, we estimated 70 counties would certify NAVs to us by December 4. We developed that estimate based on the 71 of 74 ratio studies (excluding LaPorte and Porter counties) we had approved on October 5 -- the "last date for ratio study approval by the DLGF" that ensured on-time property tax billing in 2010.

The bottom line is that we need NAVs from another 43 counties in the next 4 weeks if we are to meet our goal of 70 counties with on-time property tax billing in 2010.

The good news is we still have a fighting chance.

Our records indicate that we have many counties that have DLGF-approved ratio studies where the county assessor has "rolled" GAVs to the county auditor. There is no good reason why each of these county auditors should not certify NAVs to us by the December 4 deadline. Unfortunately, even if each of these county auditors does certify NAVs by December 4, we will still be several counties short of our goal of 70 counties. Thus, we need all county assessors that have DLGF-approved ratio studies to complete their "roll" of GAVs to the county auditor as soon as possible, and for their county auditor to quickly certify NAVs to us by December 4. This will be a challenge for these counties, but one that can certainly be accomplished with communication, teamwork, focus, and "elbow grease."

Several weeks ago, I reached out to the Association of Indiana Counties to see if they would be willing to assist by rallying the troops to provide assistance to counties who might need it to meet the December 4 deadline. I am now asking each of you to consider whether or not you need assistance or could provide assistance. Don't be shy – this must be a team effort if we are to accomplish our goal! Auditors who have submitted – can you offer any support to those who have not. Assessors who have rolled and balanced, can you provide assistance to those in need? County Councilors and Commissioners – can you work out inter-local agreements to make this assistance possible?

In sum, the Friday, December 4 deadline for certification of NAVs is fast approaching.

If 2010 is truly to be "The Year of No Excuses", we need **43 more counties** to certify NAVs to us by December 4, and join the 27 county auditors that have already certified NAVs. **Forty-three (43) NAVs in four (4) weeks** is a challenge, but not impossible. **We must meet our goal of 70 counties with certified NAVs by December 4.**

There can be no doubt or hesitation. We must meet this goal.

Continue to communicate with one another and keep the December 4 certification deadline in your sights. No excuses. This is a total team effort. There are only 4 weeks left. 2010 must be "The Year of No Excuses."

If you have any suggestions, comments, or questions, please feel free to contact me at (317) 233-6770 or trushenberg@dlgf.in.gov.

Very Respectfully,

Timothy J. Rushenberg
Commissioner
Department of Local Government Finance

Taxpayer First. Local Control. Excellence.



Please consider the budget before printing this e-mail.

To find out the status of your particular county, please see the Department's status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadline.

From: Michalak, Mary Jane **On Behalf Of** Rushenberg, Tim
Sent: Friday, October 30, 2009 4:30 PM
To: Michalak, Mary Jane
Subject: October 30, 2009: Indiana Counties 2010 On-Time Billing Update

Here is your Indiana Counties 2010 On-Time Billing Update for the week ending **October 30, 2009**.

There are **five (5) weeks** left for Indiana counties to submit their certified net assessed values to the Department to give each county the best chance at achieving on-time property tax billing for 2010, which means a first installment property tax bill due date of May 10, 2010.

We received three (3) ratio studies this week: Elkhart, Huntington and Putnam. We approved ratio studies for Vermillion and Adams counties. This brings the number of **received ratio studies to 82 counties and approved ratio studies for 76 counties**. When the two counties not submitting ratio studies to the Department (because the Department is conducting the annual adjustment process) are included, **the Department has approved the assessment work of 78 of 84 counties**.

We are back down to an average turnaround time from receipt of a ratio study to Department-approval of 17 days. Thanks to the Department Data Analysis and Assessment Teams for making this possible.

We expect to receive at least one ratio study – St. Joseph – on Monday, with several more to follow in mid-November.

Last year at this time, the Department had received ratio studies from **46 counties and approved only 22**. The Department approved the **78th** ratio study for 2008-pay-2009 on March 13, 2009, which means we are **about 4½ months ahead of last year in this category**.

This week, we received **certified net assessed values for 2010 from Ohio and Blackford counties, bringing our total to 22 counties that have certified 2010 net assessed values to the Department!** Congratulations again to each of these counties, which are on-target for a February 15, 2010 budget order and first installment property tax bill due date of May 10, 2010! We did not receive the 22nd set of certified net assessed values from a county auditor for 2008 pay 2009 until March 4, 2009 – again showing that we are approximately **4 months ahead of last year in this category**. Great work by all!

As a reminder, the Department will be **working through the budgets in the order in which we receive the certified net assessed values from the county auditors**. We have already started entering data that we have picked up from the counties and will begin issuing 1782 notices as soon as possible after we receive all the adopted budgets from units in a given county. In fact, we may be able to start issuing 1782 notices by the end of November!

To find out the status of your particular county, please see the Department's status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadline.

Thanks to everyone for their work this week to make 2010 the “Year of No Excuses” and achieve our mission of on-time property tax billing.

If you have any suggestions, comments, or questions, please feel free to contact me at (317) 233-6770 or trushenberg@dlgf.in.gov.

Very Respectfully,

Timothy J. Rushenberg
Commissioner
Department of Local Government Finance

Taxpayer First. Local Control. Excellence.

From: Michalak, Mary Jane **On Behalf Of** Rushenberg, Tim
Sent: Friday, October 23, 2009 4:12 PM
To: Rushenberg, Tim
Subject: October 23, 2009: Indiana Counties 2010 On-Time Billing Update

Here is your Indiana Counties 2010 On-Time Billing Update for the week ending **October 23, 2009**.

There are **six (6) weeks** left for Indiana counties to submit their certified net assessed values to the Department to give each county the best chance at achieving on-time property tax billing for 2010, which means a first installment property tax bill due date of May 10, 2010.

The Department has **received ratio studies from 79 counties and approved ratio studies for 74 counties**. When the two counties not submitting ratio studies to the Department (because the Department is conducting the annual adjustment process) are included, **the Department has approved the assessment work of 76 of 81**

counties. So far for 2009-pay-2010, the average turnaround time from receipt of a ratio study to Department-approval is 18 days. That is one-third of the time it took the Department to review and approve a ratio study for 2007-pay-2008 (60 day average turnaround) and 2008-pay-2009 (55 day average turnaround).

We expect to receive four more ratio studies by the end of next week based on projections given by county assessors: Elkhart, Huntington, Putnam and St. Joseph.

Last year at this time, the Department had received ratio studies from **46 counties and approved only 22.** The Department approved the **76th** ratio study for 2008-pay-2009 on March 6, 2009, which means we are **about 4 ½ months ahead of last year.**

This week, we received **certified net assessed values for 2010 from Daviess and Scott counties, bringing our total to 20 counties that have certified 2010 net assessed values to the Department!** Congratulations again to each of these counties, which are on-target for a February 15, 2010 budget order and first installment property tax bill due date of May 10, 2010! We did not receive the 20th CAV for 2008 pay 2009 until March 3, 2009 – again showing that we are approximately **4 ½ months ahead of last year.** Great work by all!

As a reminder, the Department will be **working through the budgets in the order in which we receive the certified net assessed values from the county auditors.** We have already started entering data that we have picked up from the counties and will begin issuing 1782 notices as soon as possible after we receive all the adopted budgets from units in a given county. We will be attending the County Auditors' Conference next week and receiving information from county auditors who are willing to bring information to us, saving us money in time and travel. Thank you to all the auditors for their assistance.

To find out the status of your particular county, please see the Department's status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadline.

Thanks to everyone for their work this week to make 2010 the "Year of No Excuses" and achieve our mission of on-time property tax billing.

If you have any suggestions, comments, or questions, please feel free to contact me at (317) 233-6770 or trushenberg@dlgf.in.gov.

Very Respectfully,

Timothy J. Rushenberg
Commissioner
Department of Local Government Finance

Taxpayer First. Local Control. Excellence.

From: Stanley, Amanda **On Behalf Of** Rushenberg, Tim
Sent: Friday, October 16, 2009 9:49 AM
Subject: FW: Indiana Counties 2010 On-Time Billing Update

Here is your Indiana Counties 2010 On-Time Billing Update for the week ending **October 16, 2009.**

There are **seven (7) weeks** left for Indiana counties to submit their certified net assessed values to the Department to give each county the best chance at achieving on-time property tax billing for 2010, which means a first installment property tax bill due date of May 10, 2010.

The Department has **received ratio studies from 77 counties and approved ratio studies for 71 counties**. As the Department is conducting the annual adjustment process for two counties for 2009-pay-2010, two counties will not be submitting a ratio study. When these two counties are factored into the above totals, **the Department has approved the assessment work of 73 of 79 counties**. So far for 2009-pay-2010, the average turnaround time from receipt of a ratio study to Department-approval is 18 days. That is one-third of the time it took the Department to review and approve a ratio study for 2007-pay-2008 (60 day average turnaround) and 2008-pay-2009 (55 day average turnaround).

Last year at this time, the Department had received ratio studies from **44 counties and approved only 20**. The Department approved the **73rd** ratio study for 2008-pay-2009 on March 4, 2009, which means we are **about 5 months ahead of last year**.

We have received **certified net assessed values from 18 counties**. Kudos to **Miami, Washington and Carroll counties for certifying 2010 net assessed values to the Department this week!** Each of these counties are on-target for a February 15, 2010 budget order and first installment property tax bill due date of May 10, 2010.

To find out the status of your particular county, please see the Department's status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadline.

Thanks to everyone for their work this week to make 2010 the "Year of No Excuses" and achieve our mission of on-time property tax billing.

If you have any suggestions, comments, or questions, please feel free to contact me at (317) 233-6770 or trushenberg@dlgf.in.gov.

Very Respectfully,

Timothy J. Rushenberg
Commissioner
Department of Local Government Finance

Taxpayer First. Local Control. Excellence.

From: Michalak, Mary Jane **On Behalf Of** Rushenberg, Tim
Sent: Friday, October 09, 2009 4:07 PM
To: Rushenberg, Tim
Subject: Indiana Counties 2010 On-Time Billing Update

Dear Official:

On September 16, 2009, the Department of Local Government Finance ("Department") sent our "2009 pay 2010 Last Date Projections" in an effort to keep counties on track for a first installment property tax bill due date of May 10, 2010. As you know, the Department's mission for 2010 is to return every county to an on-time property assessment-to-tax billing cycle -- May 10, 2010 and November 10, 2010 property tax bill due dates.

This e-mail and attached chart outlined the “last dates” by which various milestones should be completed to give each county the best chance at achieving on-time property tax billing for 2010.

The deadlines were as follows:

- **September 18, 2009:** the last date for county assessor to submit a ratio study to the Department.
- **October 5, 2009:** the last date for ratio study approval by the Department.
 - Assumes an average 17-day turnaround by the Department
- **December 4, 2009:** the last date for county auditor to submit certified net assessed values to the Department.
 - Assumes a 14-day turnaround by the county assessor in rolling gross assessed values to the county auditor and a 46-day turnaround for the county auditor to certify 2010 net assessed values to the Department

Each week, I will be sending updates through our listserv on the progress of Indiana counties in their efforts to on-time billing. This is the first update, as the first two deadlines in our projection chart have passed.

Currently, the Department has **received ratio studies from 74 counties and approved ratio studies for 71 counties**. As the Department is conducting the annual adjustment process for two counties for 2009-pay-2010, two counties will not be submitting a ratio study. When these two counties are factored into the above totals, **the Department has approved the assessment work of 73 of 76 counties**. So far for 2009-pay-2010, the average turnaround time from receipt of a ratio study to Department-approval is 17 days. That is one-third of the time it took the Department to review and approve a ratio study for 2007-pay-2008 (60 day average turnaround) and 2008-pay-2009 (55 day average turnaround).

Last year at this time, the Department had received ratio studies from only 37 counties and approved only 15. As a result, we are several months ahead of last year in the property assessment-to-tax billing cycle. In fact, the Department did not approve the 73rd ratio study for 2008-pay-2009 until March 4, 2009, which means we are **about 5 months ahead of last year**.

Further evidence of the great strides by counties is the **number of certified net assessed values (15) we have received**. Kudos to **Gibson, Greene, Hamilton, Henry, Jasper, Jefferson, Marshall, Morgan, Pike, Rush, Spencer, Switzerland, Wabash, Warrick, and Whitley counties for certifying 2010 net assessed values to the Department!** Each of these counties are on-target for a February 15, 2010 budget order and first installment property tax bill due date of May 10, 2010.

To find out the status of your particular county, please see the Department’s status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadline.

As I have said many times in the past 10 months since I was appointed Commissioner by Governor Daniels, teamwork and communication among all involved in the property assessment-to-tax billing process will be our recipe for on-time property tax billing in 2010. I am looking forward to keeping you informed with updates as the weeks pass, and encourage you to talk to your local officials to become partners in the process so we can all make 2010 the “Year of No Excuses” and achieve our mission of on-time property tax billing.

If you have any suggestions, comments, or questions, please feel free to contact me at (317) 233-6770 or trushenberg@dlgf.in.gov.

Very Respectfully,

Timothy J. Rushenberg
Commissioner
Department of Local Government Finance

Taxpayer First. Local Control. Excellence.