STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

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MEMORANDUM

TO: **Local Government Fiscal Officers**

FROM: **Dan Jones, Assistant Director, Budget Division**

DATE: **May 25, 2012**

SUBJECT: **2012 – 2013 Budget Calendar**

This calendar is an update to the budget calendar distributed on January 6, 2012 and reflects changes resulting from the 2012 session of the Indiana General Assembly.

On-time property tax bills are a top priority for the Department of Local Government Finance ("Department" or "DLGF") for 2012 and 2013.

To achieve this objective it is necessary for all involved in the assessment to property tax billing process to understand that there are sequential deadlines for completing various tasks. Attached are key deadlines for calendar year 2012 and the start of calendar year 2013. **The deadlines below were adjusted to reflect the appropriate business day the activity must be accomplished in order to stay on-time for 2012 and 2013**. Failure to comply with any of these deadlines jeopardizes the possibility for the billing of property taxes on the statutory timeline.

Please note that if a county, city, town, or township has not adopted an anti-nepotism policy in compliance with IC 36-1-20.2 and IC 36-1-21, the Department will not be able to approve the unit's budget or additional appropriations for the ensuing year. Likewise, the Department may not approve a unit's budget or additional appropriations if the unit has not filed with the State Board of Accounts ("SBOA") its Annual Financial Report and Annual Salary Report (100R).

Contact your local Department field representative with specific questions about the budget calendar or the budget process. Contact information for field representatives is available by visiting "Contact Us" on our web site at www.in.gov/dlgf/2338.htm#BudgetFld or by calling 317-232-3777.

2012/2013 Budget Calendar

Dates occurring on a Saturday, Sunday, or Legal Holidays are effective on the next business day; thus, the dates below were modified to reflect the appropriate business day the activity must be accomplished.

January 1, 2012	Beginning of new calendar budget year. Year-end cash balances and operating results available.
January 18	Assessment date for mobile homes. IC 6-1.1-1-2; IC 6-1.1-7
January 31	Deadline for schools on a fiscal year budget to adopt a budget for the 2013 fiscal budget year. IC 6-1.1-17-5.6
February 15	**Department certifies 2012 budgets, rates, and property tax levies.** IC 6-1.1-17-16.
February 29	Deadline for each political subdivision to submit report to the Department of any outstanding bonds or leases (as of January 1). IC 5-1-18-9 NOTE: DLGF cannot certify a budget or levy for debt service funds for the 2013 budget year if debt issuance report is not filed, unless the DLGF grants a waiver for good cause.
March 1	Units file 2011 Annual Report with State Board of Accounts. In addition to being used for SBOA audit, this information is used by the Department to prepare an annual report on expenditure per capita of political subdivisions. IC 5-11-1-4; IC 6-1.1-33.5 The Department will deny entirely a unit's 2013 budget and additional appropriations until the unit files an annual report or 100R. Likewise, the Department will not approve the 2013 budget of a township trustee who fails to file an annual township assistance report pursuant to IC 12-20-28-3(f) in the preceding calendar year. **Assessment and valuation date for all tangible property except annually assessed mobile homes under IC 6-1.1-7** (2012 pay 2013 tax bills). IC 6-1.1-1-2; IC 6-1.1-1-19. *The valuation date implies two other deadlines for the same day*: • Deadline for reporting annexations to the Department. • Deadline for establishing new taxing units. Deadline for county auditors to submit electronic tax data for 2011 pay 2012 to Department and Legislative Services Agency. IC 36-2-9-20

March 15	Last day for county auditor to prepare and deliver to the Auditor of State and county treasurer a certified copy of an abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in 2012 in each taxing district of the county. IC 6-1.1-22-5
April 2	Deadline for Department to review budget by fund for each school corporation that has not reorganized. IC 6-1.1-17-16(j)
	Deadline for county auditor to deliver the abstract to the county treasurer or the treasurer is to issue provisional tax bills under IC 6-1.1-22.5-6.
	Deadline to adopt an ordinance or resolution for creating a fire protection territory for following year taxes. IC 36-8-19-6
April 25	**Last day for county treasurer to mail 2011 pay 2012 property tax bills for taxes due May 10**. IC 6-1.1-22-8.1
	Last day for county treasurer to give first notice of the 2012 tax rate to be collected in the county for each purpose and the total of the rates in each taxing district. IC 6-1.1-22-4
May 2	Last day for county treasurer to give second notice of the 2012 tax rate to be collected in the county for each purpose and the total of the rates in each taxing district. IC 6-1.1-22-4
May 9	Last day for county treasurer to give third notice of the 2012 tax rate to be collected in the county for each purpose and the total of the rates in each taxing district. IC 6-1.1-22-4
May 10	**Due date for first installment 2011 pay 2012 property tax bills**. IC 6-1.1-22-9
May 16	Last day for library boards to adopt CPF plan, hold a public hearing, and submit the plan to the library fiscal body. IC 36-12-12-3
June 29	Property tax distribution of May 10 collection. IC 6-1.1-27-3
	First six (6) months fund balances and operating results available.
	Beginning of following year's 18 month budget cycle.
	Last day for county assessor to deliver the real estate book (i.e., roll 2012 pay 2013 real and personal property gross assessed values) to the county auditor. IC 6-1.1-3-17(b); IC 6-1.1-5-14

	Beginning of budget year for schools on a fiscal year budget. IC 6-1.1-17-5.6
July 13	Last day for Redevelopment Commissions to report available TIF surplus AV or shortfall to county auditor. IC 36-7-14-39
July 31	**Last day for library fiscal body to reject or approve CPF plan submitted by the library board. IC 36-12-12-4**
August 1	**Deadline for county auditors to certify 2012 pay 2013 net assessed values and estimates of miscellaneous revenues with units and the Department. IC 6-1.1-17-1**
	Deadline for the State Budget Agency to certify the income tax distribution for 2013. IC 6-3.5-1.1-9; IC 6-3.5-6-17; IC 6-3.5-7-11
	Deadline for units to submit to the Department cumulative fund proposals. IC 6-1.1-17-16.7
August 31	**The Department and the State Budget Agency jointly calculate the CAGIT or COIT rate that must be imposed in a county to raise income tax revenue in 2013 for the property tax levy freeze. IC 6-3.5-1.5**
September 1	**Last day for units, including certain libraries under IC 6-1.1-17-20.3, to submit proposed 2013 budgets, rates, and levies to county fiscal bodies or other appropriate fiscal body for review and recommendation or adoption.** IC 6-1.1-17-3.5, IC 6-1.1-17-20, IC 6-1.1-17-20.3
September 13	**Last day for first publication of proposed 2013 tax levy, budget, and notice to taxpayers of public hearing (Budget Form 3).** IC 6-1.1-17-3
September 20	**Last day for second publication of proposed 2013 tax levy, budget and notice to taxpayers of public hearing (Budget Form 3).** IC 6-1.1-17-3
	Last day that a library board may submit a Capital Project Fund Plans to the Department for inclusion in the 2013 budget order. (Not a statutory deadline.) IC 36-12-12-4
October 1	Effective date for LOIT rate changes adopted by ordinance between January 1 and September 30. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9
	Last day for county fiscal body to complete review and issue non-binding recommendation to civil taxing units regarding civil taxing units' proposed 2013 tax rates, levies, and budgets. IC 6-1.1-17-3.5

October 19	**Last day for units to file excessive levy appeals for school transportation operating fund, annexation/consolidation/extension of services, three (3) year growth factor, emergency levy appeal, and correction of error with the Department.** IC 20-46-4-10; IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (3), (13); IC 6-1.1-18.5-14
October 22	***Last *possible* day for taxing units to hold a public hearing on the 2013 budget. *Public hearing must be held at least ten (10) days before budget is adopted (except in Marion County and in second class cities).* IN OTHER WORDS, THIS DEADLINE IS SUBJECT TO THE SCHEDULING OF THE ADOPTION HEARING, WHICH COULD BE HELD BEFORE NOVEMBER 1.** IC 6-1.1-17-5 **In Marion County and second class cities, public hearing may be held anytime after introduction of 2013 budget**. IC 6- 1.1-17-5(a). Note that November 1 is the last date for adoption of the budget.
October 28	Last *possible* day ten (10) or more taxpayers may object to a 2013 budget, tax rate, or tax levy of a political subdivision. *Objection must be filed not more than seven (7) days after the public hearing.* IN OTHER WORDS, THIS DEADLINE IS SUBJECT TO THE SCHEDULING OF THE ADOPTION HEARING, WHICH COULD BE HELD BEFORE NOVEMBER 1. IC 6-1.1-17-5(b)
October 31	**Last day to adopt a "HEA 1478-2007" LOIT rate for levy freeze, public safety, or property tax relief.** IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9 **Last day to adopt ordinance establishing, increasing, decreasing, or rescinding "legacy" COIT, CAGIT, or CEDIT rates.** IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9
November 1	**Deadline for all taxing units to adopt 2013 budgets, rates, and levies.** IC 6-1.1-17-5(a) If a taxpayer objection petition is filed, the fiscal body of the political subdivision shall adopt with its 2013 budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. IC 6-1.1-17-5(c) **Last day for schools to adopt their 2013 Capital Projects Fund (CPF) Plan and Bus Replacement Plan**. IC 20-46-6-8.1; IC 20-46-5-6.1 Effective date for LOIT rate changes adopted by ordinance between October 1 and October 15. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9

	Deadline for second and third class cities to adopt salary ordinances. IC 36-4-7-3
November 2	Last day for the TAB or county auditor to complete review of tax rates for the 2013 budget year. In Marion County or a county containing a second class city, this action must be completed by December 1. IC 6-1.1-17-9
November 5	Last day for civil units to file adopted 2013 budgets with county auditor and County Tax Adjustment Board (TAB). Must not be later than two (2) days after budget adoption. IC 6-1.1-17-5.
	Last day for units to submit their 2013 budgets with the Department through Gateway.
November 13	**Due date for second installment 2011 pay 2012 property tax bills**. IC 6-1.1-22-9
November 17	*Only if* the proposed 2013 budgets, tax rates, or tax levies are modified by the TAB or county auditor, the county auditor is required – within fifteen (15) days of the modification – to publish a notice of the adopted tax rates for the various funds in each taxing district ("TAB chart"). For Marion County and counties containing a second class city, this publication must occur by December 16. IC 6-1.1-17-12
November 27	Ten (10) or more taxpayers or one (1) taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision may appeal from the TAB or county auditor's modification of a political subdivision's 2013 budget, tax rate, or tax levy by filing an objection with the county auditor. The statement must be filed not later than ten (10) days after the publication of the "TAB chart." For Marion County and counties containing a second class city, this appeal must occur by December 26. IC 6-1.1-17-13. (Unit may appeal from TAB Chart to DLGF for increase in its tax rate or levy as modified by TAB or county auditor).
December 1	Effective date for LOIT rate changes adopted by ordinance between October 16 and October 31. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9
December 7	Last day for auditor to certify 2013 budgets, levies, and rates for reorganized school corporations to the Department (if a public question is approved by voters this year). IC 36-1.5-4-7
December 14	Last day for the Department to accept additional appropriation requests for the 2012 budget year from units. IC 6-1.1-18-5

December 31	Deadline for units to file shortfall excess levy appeals with the Department. IC 6-1.1-18.5-12(a)(2) End of business for calendar/budget year. Deadline for towns to adopt salary ordinance for 2013. IC 36-5-3-2. Note that the ordinance must be adopted the year before it is effective. **Deadline for counties other than Marion County to adopt salary ordinance for 2013**. IC 36-2-5-3 Last day for taxpayer to complete and date applications for deductions and credits (must be filed with county auditor on or before January 5, 2013). IC 6-1.1-12; IC 6-1.1-12-44
January 1, 2013	Beginning of new calendar budget year.
January 31, 2013	Deadline for fiscal schools to adopt a budget for the 2014 fiscal budget year. IC 6-1.1-17-5.6
February 15, 2013	The Department **certifies 2013 budgets, rates, and property tax levies, including those of reorganized school corporations**. IC 6-1.1-17-16; IC 36-1.5-4-7.
February 27, 2013	Last possible day for a unit to hold its <u>first</u> public hearing and present appropriate information before adopting an ordinance or resolution to enter into or form a fire protection territory. IC 36-8-19-6
February 28, 2013	Deadline for <u>each</u> political subdivision to submit report to the Department of any outstanding bonds or leases (as of January 1). IC 5-1-18-9 NOTE: DLGF cannot certify a budget or levy for debt service funds for the 2014 budget year if debt issuance report is not filed, unless the DLGF grants a waiver for good cause.
March 1, 2013	Units file 2012 Annual Report with State Board of Accounts. In addition to being used for SBOA audit, this information is used by the Department to prepare an annual report on expenditure per capita of political subdivisions. IC 5-11-1-4; IC 6-1.1-33.5 The Department will deny entirely a unit's 2014 budget and additional appropriations until the unit files an annual report or 100R. Likewise, the Department will not approve the 2014 budget of a township trustee who fails to file an annual township assistance report pursuant to IC 12-20-28-3(f) in the preceding calendar year.

Assessment and valuation date for all tangible property except annually assessed mobile homes under IC 6-1.1-7 (2013 pay 2014 tax bills). IC 6-1.1-1-2; IC 6-1.1-1-19. *The valuation date implies two other deadlines for the same day*:

- Deadline for reporting annexations to the Department.
- Deadline for establishing new taxing units.

March 15, 2013

Deadline for county auditors to submit electronic data of tax data for 2012 pay 2013 to the Department and Legislative Services Agency. IC 36-2-9-20

Last day for county auditor to prepare and deliver to the Auditor of State and county treasurer a certified copy of an abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in 2013 in each taxing district of the county. IC 6-1.1-22-5