
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All Political Subdivisions
FROM: Micah G. Vincent, Commissioner *MGV*
RE: Budget Hearings Held by the Department of Local Government Finance
DATE: June 10, 2013

I. Introduction

On May 9, 2013, Governor Mike Pence signed into law House Enrolled Act 1116-2013 ("HEA 1116"). This memorandum addresses changes to the law made by HEA 1116 regarding budget hearings held by the Department of Local Government Finance ("Department"). Please note that this memorandum is an informative bulletin and not a substitute for reading the law.

II. Public Hearings Held by the Department, IC 6-1.1-17-16 & IC 6-1.1-17-16.1

Section 2, effective July 1, 2013, amends IC 6-1.1-17-16 such that, except as provided for by IC 6-1.1-17-16.1, the Department is not required to hold a public hearing before it reviews, revises, reduces, or increases a political subdivision's budget by fund, tax rate, or tax levy.

IC 6-1.1-17-16.1, as added by Section 3 of HEA 1116, effective July 1, 2013, requires the Department to hold a public hearing on a political subdivision's budget, tax rate, or tax levy upon request of a taxpayer in the political subdivision. This hearing must be held in the county in which the political subdivision is located and before the Department reviews, revises, reduces, or increases a political subdivision's budget. The Department may consider the budgets of several political subdivisions, by fund, tax rates, and tax levies, at the same public hearing.

Before November 3, a taxpayer may request a public hearing by filing a written request with the county auditor or directly with the Department in either a paper or electronic format. A county auditor must forward any requests to the Department within two (2) business days of receipt. The notice requirements for the public hearing remain unchanged.

If you have any questions, please contact Staff Attorney David Marusarz at 317-233-6770 or dmarusarz@dlgf.in.gov.