



Indiana Association of School Business Officials Annual Meeting

Karen Large

Department of Local Government Finance

Budget Division Director

May 15, 2009



Divisions within the DLGF

- Commissioner Tim Rushenberg
 - Assessment Division
 - Budget Division
 - Communications Division
 - Legal Division
 - Operations Division



Responsibilities of the DLGF

- Ensures property tax assessment and local government budgeting follow Indiana law.
- Publishes property tax assessment rules
- Annually reviews and approves tax rates and levies of every political subdivision including all counties, cities, towns, townships, school corporations, libraries and other entities with tax levy authority
- **TOP PRIORITY: ON TIME PROPERTY TAX BILLING** – a joint effort with local county officials



Core Values of Agency

- Core Values
 - Put taxpayers first.
 - Respect local control.
 - Excellence in all that we do.



Agency Goals

- **Restore on-time property tax billing**
 - Proactively assist counties in achieving data compliance
 - Reduce turnaround time for review and approval of ratio studies
 - Reduce turnaround time for budget certification once certified assessed values are received
- **Increase professional development of staff**
 - Require all staff to become Level I, Level II, and Level III certified
 - Cross-train field representatives with both budget and assessment knowledge
 - Increase amount of and level of data analysis conducted by Department



Progress Toward On-Time Billing and Collections

(As of May 13, 2009)

2009 Budget Status:

- Forty-three (43) counties with 2009 certified budget orders (27 of these counties with May-June first installment due dates)
- Additional twenty-three (23) counties with Assessed Valuations certified and their budget reviews in progress



Budget-related Deadlines

- **Aug. 1** – Deadline for auditors to file certificate of net AVs and estimates of miscellaneous revenues with units and DLGF. IC 6-1.1-17-1
- **Aug. 2** – Last day for first publication of Budget Form 3 (Notice to Taxpayers of Budget Estimates and Tax Levies), which includes the 2010 annual total appropriations, proposed tax levy, excessive levy appeals, and current tax levy (at least ten (10) days before the public hearing). IC 6-1.1-17-3
- **Aug. 3** – Deadline for civil units to submit to DLGF cumulative fund proposals. IC 6-1.1-17-16.7
- **Aug. 9** – Last day for second publication (at least three (3) days prior to the public hearing). IC 6-1.1-17-3



Budget-related Deadlines

- **Sept. 19** – Last day for school units to file excessive levy appeals, i.e. new facility appeals, transportation operating appeals, and appeals due to correction of error. IC 6-1.1-18.5
- **Sept. 20** – Last day for ensuing year's public hearing on the budget. IC 6-1.1-17-5.
- **Sept. 20** – Last date for schools to adopt the Capital Project Plan and Bus Replacement Plan.
- Objecting petitions, filed by taxpayers, must be filed within seven (7) days after public hearing on the budget.
- **Sept. 30** – Deadline for units to adopt 2010 budgets, rates and levies. IC 6-1.1-17-5



Budget-related Deadlines

- **October 2** – Last date for all units to file adopted budget with the county auditor for TAB chart.
- **Dec. 30** – Deadline for units to file shortfall excess levy appeals. IC 6-1.1-18.5-16
- A full list of budget-related deadlines is available on DLGF Web site at <http://www.in.gov/dlgf/2444.htm>.



2009 Legislation

■ SB 448

- New property tax exemption for businesses located in Indiana that are “dedicated to computing, networking, or data storage activities.”
- Only the “enterprise information technology equipment” qualifies for the exemption.

■ HB 1344

- Permits a county legislative body to authorize electronic property tax bills and related information.
- Greater enforcement of homestead standard deduction limitation.

■ HB 1094

- Real Property will be valued for property tax assessment purposes as of the assessment date.



DLGF Communications

- **Memorandum to All Taxing Units (May-June)**
 - Budget Calendar
 - Budget Forms
 - Suggested Maximum Levy Calculation
 - DLGF Budget Workshops
 - Tax Adjustment Board Rate Chart
 - Other Budget Related Information
- **Follow Up Correspondence (Mid-June)**
 - Instructions for Preparing 2009 Budget Forms
 - School Bus Replacement Plan Memo
 - School Transportation and Bus Replacement Funds
 - Capital Projects Fund Memo
 - Excessive Levy Appeals Memo
 - Fiscal School Year Information



Contact the Department

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