

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Auditors and Treasurers

FROM: Brian E. Bailey, Commissioner ^{BEB}
Tim Berry, Auditor of State _{JTB}

RE: Certification of Net Assessed Values and Approval of Abstracts

DATE: October 7, 2010

With less than one month to the local budget adoption deadline, the Department of Local Government Finance ("Department") and the Office of the Auditor of State (AOS) are making final preparations to begin the budget certification and abstract approval process to enable counties to achieve on-time billing for 2011. The statutory deadline for the Department to certify budget orders is February 15, 2010.

As you know, the 2010 General Assembly passed HEA 1059-2010, which requires provisional tax bills to be mailed if the tax billing abstract is not delivered to the county treasurer by April 1. <http://www.in.gov/dlgf/files/100428 - Bailey Memo - Provisional Tax Bills - HEA 1059-2010.pdf>.

With that in mind, the Department and AOS have jointly created the timeline below to help guide your offices in achieving a May 10, 2011 first installment due date without relying upon provisional billing.

The Department is targeting an average turnaround time of 60 days for completing budget orders, starting from submission of certified net assessed values (NAV) or November 1, whichever comes later. Last year, the average turnaround time was 57 days. Some counties will experience a shorter turnaround time while others may experience a longer turnaround time. This is due to the size of the county, the order in which the Department processes the county's budget order, and how quickly all 1782 notices are returned. The Department has already received NAVs from 67 counties and will be processing the budget orders for counties in the order in which the NAVs and final adopted budgets are received.

Since each county's actual turnaround time may vary, the Department and AOS recommend that you use this timeline, as well as county-specific turnaround times from last year and NAV submission dates for this year when developing a plan for on-time billing. **The timeline below assumes that the NAVs will be submitted to the Department on or before November 1. While on-time billing may still be possible with an NAV submission after November 1, the likelihood decreases with each passing day.**

- **Tuesday, March 15, 2011** – Last date possible for the Department to certify and approve property tax rates for the best chance at on-time billing. *The Department is targeting an average turnaround time of 60 days for completing budget orders, starting from submission of certified net assessed values or November 1, whichever comes later. Each county's actual turnaround time may vary.*
- **Wednesday, March 16, 2011** – Last date possible for the Department to create a county abstract and send to AOS for the best chance at on-time billing.
- **Friday, March 18, 2011**– Last date possible for AOS to send to the county auditor worksheet(s) to calculate local property tax credit(s) rate(s), if applicable, for best chance at on-time billing. AOS creates the worksheet(s) from the Abstract received from the Department.
- **Tuesday, March 22, 2011** – Last date possible for county auditor to returns to AOS the completed credit calculation worksheet(s) for best chance at on-time billing. *Some worksheets may be rejected and returned to the county auditor for correction. Therefore, each county's actual turnaround time may vary.*
- **Wednesday, March 23, 2011** – Last date possible for AOS to email to the county auditor the Abstract received from the Department for best chance at on-time billing. *Note that AOS will only send an Abstract to the county auditor if the county auditor has an approved December Settlement for the property tax year that has just ended (2010).*
- **Monday, March 28, 2011** – Last date possible for a county to deliver the Abstract to AOS for best chance at on-time billing. On average, it takes two (2) days for AOS to process the Abstract once submitted by the county auditor. *Some abstracts may be rejected and returned to the county auditor for correction. Therefore, each county's actual turnaround time may vary.*
- **Friday, April 1, 2011** – Last date possible for AOS to certify an abstract. AOS will e-mail the Abstract approval to the county auditor and county treasurer at the same time.

If you have any questions about this process or timeline, please contact Dan Bastin, Settlement Director, AOS at dbastin@auditor.in.gov or 317.232.3309 or Karen Large, Budget Director, DLGF, at klarge@dlgf.in.gov or 317.234.3937.