

County Auditor
Combined Calendar of Dates
(AOS, DLGF, SBOA)

January

- 1 Real property and Personal Property Assessment date.
- 1 Deadline for establishing new taxing units seeking a maximum levy for the subsequent year. (IC 6-1.1-18.5-7)
- 1 Quarterly property tax appeal report due to fiscal officer (including redevelopment commissions) (IC6-1.1-15-19)
- 5 Deadline for taxpayers to file deduction applications with County Auditor. (IC 6-1.1-12-45)
- 15 Annual budget orders from DLGF due to County Auditors for Counties in which a taxing unit is issuing debt after December 1 or filing a shortfall appeal. (IC 6-1.1-17-16)
- 15 Deadline for Gateway Submission of second half of prior year's tax distribution and settlement through Gateway DECAF – Form22. (IC5-14-3.8-9)
- 15 Upload of November Board Minutes and Funds Ledger to Gateway Uploads
- 31 W2s, 1095Cs, 1099s distribution deadline
- 31 Last Day to file 100R - upload to Gateway (IC 5-11-13-1)
- 31 County engineer certification due (IC 8-17-5-10)
- 31 Last Day for county council to meet to organize and elect officers for the year (IC 36-2-3-7)
- 31 E911 (Fund 1222) receipt and expenditure report due to SBOA (IC 36-8-16.7-38)

Other Dates:

2nd Regular Meeting of Commissioners each year - Publication of annual report and gross wage report (IC 36-2-2-19)

Last Monday in January - make distributions of interest on congressional and cemetery funds (IC 20-42-2-7) (IC 23-14-70-3)

February

- 1 Remittance due of judges' supplemental salary (IC 33-38-5-6)

- 15 Upload of December Board Minutes and Funds Ledger to Gateway
- 26 **Deadline for Gateway Submission of Debt Management annual affirmation. (IC 5-1-18-9)**

Other Dates:

Notify, in writing, non-governmental entities of the amount of financial assistance provided by the County in the previous year for their reporting on the Entity Annual Report (E-1) due March 1 (SBOA County Bulletin, Oct 2016)

March

- 1 Annual Financial Report (AFR) due on Gateway (60 days after year end) (IC 5-11-1-4)
- 1 Upload of Annual Reports for prior year to Gateway
- 1 **Annual debt report due on Gateway (IC 5-1-18-9)**
- 1 **Deadline for Gateway submission of SB131 Reporting for Solid Waste Management Districts (SWMDs). IC 13-21-3-13.5. Pertains exclusively to solid waste management districts and the units that report on their behalf**
- 15 **Abstract due to Auditor of State (IC 6-1.1-22-5)**
- 15 **Last date to prepare tax duplicate (IC 6-1.1-22-3)**
- 15 Upload of January Board Minutes and Funds Ledger to Gateway

April

- 1 **Quarterly property tax appeal report due to the fiscal officer(including redevelopment commissions) (IC6-1.1-15-19)**
- 15 **Deadline for Gateway submission of TIF Management Report. IC 36-7-14-13 and IC 36-7-14.5-9. *Pertains exclusively to redevelopment commissions and redevelopment authorities and the cities, towns, and counties that are reporting on their behalf.***
- 15 **Last Day for the county treasurer to mail tax bills.**
- 15 Upload of February Board Minutes and Funds Ledger to Gateway
- 26 **Last Day for county auditor to publish first notice of the tax rates to be collected in the county for each purpose and the total of the rates in each taxing district. (IC6-1.1-22-4)**
- 30 **Deadline for units to submit cumulative fund proposals to DLGF (IC 6-1.1-17-16.7)**

May

- 1 Remittance due to Auditor of State of judges' supplemental salary, if paying quarterly (IC 33-38-5-6)
- 1 Remittance due to Auditor of State of fines and forfeitures collected (IC 20-49-3-16)
- 3 Last Day for county auditor to publish second notice of tax rates 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)
- 10 Tax bills due (1st Installment) (IC 6-1.1-22-9)
- 10 Application for Deduction in Economic Revitalization Areas (Form 322/RE) for abatements due to County Auditor (IC 6-1.1-12.1)

Last day for county auditor to publish third notice of the tax rates 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)
- 15 Statement of Benefits (Form CF-1) for abatements due to County Auditor (IC 6-1.1-12.1-5.6)
- 15 Upload of March Board Minutes and Funds Ledger to Gateway
- 31 Last Day for county auditors to distribute to each taxing unit the amount of the supplemental distributions allocated to the taxing unit (IC 6-3.6-9-15)
- 31 Deadline to submit GAAP Financial Statements for audit (for Counties providing GAAP financial statements).

Other Dates:

State Board of Accounts – County Auditors Spring Conference

June

- 1 Deadline for State Budget Agency to certify to the County Auditor an estimate of the income tax distribution for next year. (IC 6-3.6-9-5)
- 1 Last Day for county auditor to distribute to each taxing unit the amount of the supplemental distribution that is allocated to the taxing unit under subdivision. IC 6-3.6-9-15
- 1 Last Day for the assessor to return the list provided by the county auditor containing the property for which a tax exemption was in effect for the immediately preceding year with notations of any actions of the PTABOA on that year's exemption of each listed property. (IC 6-1.1-11-15(a))

- 15 Last day for redevelopment commissions to provide a written notice of available TIF excess AV (“TIF Pass through”) to the county auditor, the fiscal body of the county or municipality that established the department of redevelopment, and the officers who are authorized to fix budgets, tax rates, and tax levies for each of the other taxing units that is wholly or partly located within the allocation area. IC 36-7-14-39(b)(4); IC 36-7-14-48(f); IC 36-7-14-52(c); IC 36-7-15.1-26(b)(4); IC 36-7-15.1-35(f); IC 36-7-15.1-53(b)(4); IC 36-7-15.1-62(c)
- 15 Last Day for DLGF to certify the assessed values of state distributable property to the assessor and the auditor. (IC 6-1.1-8-27(a))
- 15 Upload of April Board Minutes and Funds Ledger to Gateway
- 30 Property tax (settlement) distributions & remittances to Auditor of State due (IC 6-1.1-27-3)
- 30 DLGF requested information regarding debt issuance, excess levy appeals, and fund establishments that may affect tax levies and rates for next year (IC 6-1.1-20.6-11.1)
- 30 Covered Bridge certification due (IC 8-14-1-10)
- 30 Deadline for State Budget Agency (“SBA”) to provide Assessed Value Growth Quotient (“AVGQ”) to civil taxing units, school corporations, and Department. IC 6-1.1-18.5-2(c)
- 30 Deadline for Gateway submission of Pre-Budget Report. IC 6-1.1-20.6-11.1; IC 6-1.1-17-0.7.

July

- 1 County Assessor must roll and balance personal property and real property AVs to the County Auditor (IC6-1.1-3-17) (IC 6-1.1-4-4.6)

Quarterly property tax appeal reports due to the fiscal officer of each taxing unit (including redevelopment commission) (IC 6-1.1-15-19)
- 14 DLGF provides estimate of maximum allowable appropriation and maximum amount of property taxes that may be imposed on community mental health centers or community intellectual disability and other developmental disabilities centers that are exempt from property tax levy limits. The report will be posted on the DLGF website. (IC 12-29-1-3.5)
- 15 Deadline for Gateway submission of first half tax distribution and settlement through Gateway DECAF – Form 22. IC 5-14-3.8-9. *Pertains exclusively to county auditors.*

- 15 Beginning of the Department's Budget Workshops. The Department will schedule individual appointments with each taxing unit and their representatives and assist with the preliminary budget data submission into Gateway.
- 15 Upload of May Board Minutes and Funds Ledger to Gateway
- 30 Deadline for DLGF to provide county with estimate of property tax cap loss. The report will be posted to the DLGF website. (IC 6-1.1-20.6-11.1)
- 31 TIF Neutralization (Form 56069) due to DLGF
- 31 Notice of assessed value withholding due to DLGF & Local Units (IC 6-1.1-17-0.5)

Other Dates:

Second Monday in July - make distribution of interest on congressional funds (IC 20-42-2-7)

August

- 1 Remittance due of judges' supplemental salary, if paying quarterly (IC 33-38-5-6)
- 1 Last Day for county auditor to certify net assessed values to DLGF (IC 6-1.1-17-1)
- 2 Deadline for county auditors to provide DLGF and each political subdivision a notice of the AV withholding from the ensuing year certified net assessed values (IC 6-1.1-17-0.5)
- 2 Last Day for county auditor to submit TIF neutralization forms to DLGF for review and approval.
- 15 Upload of June Board Minutes and Funds Ledger to Gateway
- 17 Deadline for DLGF to release the LIT estimates for the subsequent year. Posted on DLGF website. (IC 6-3.6-9-5)

Other Dates:

First meeting in August – County Council to review levy limits and tax cap limits; auditor to send out council written recommendations or meeting minutes (IC 6-1.1-17-3.6)

September

- 1 Last Day for units with appointed boards, including certain libraries, to submit next year's proposed budgets, tax rates, and tax levies to appropriate fiscal body for binding adoption. For these units, the Department will remove access to the Gateway Budget

module at the end of the day. IC 6-1.1-17-20; IC 6-1.1-17-20.3 *Pertains exclusively to units that are subject to binding review.*

- 15 Upload of July Board Minutes and Funds Ledger to Gateway
- 30 Deadline for Gateway Submission of Economic Development Reporting (IC 4-33-23-17)

Other Dates:

At least 10 days before public hearing – Publish budget public notice on Gateway. Public hearing must occur at least ten days before the adoption of the budget. (IC 6-1.1-17-3)

October

- 1 Effective date for local income tax rate changes adopted by ordinance after December 31 of the prior year and before September 1 (IC 6-3.6-9-5)
- 1 Quarterly property tax appeal report due to the fiscal officer (including Redevelopment Commissions) (IC 6-1.1-15-19)
- 12 Last day to post notice to taxpayers (Budget Form 3) of proposed budgets for subsequent year and net tax levies and public hearing to Gateway. Units who have not submitted by October 12 will not have time to complete the process before deadline. IC 6-1.1-17-3
- 15 Upload of August Board Minutes and Funds Ledger to Gateway
- 22 Last possible day for taxing units to hold a public hearing on their budgets. Public hearing must be held at least ten days before budget is adopted. Units who have not had a public hearing by October 22 will not have time to complete the process before the deadline. IC 6-1.1-17-5

Note: This deadline is subject to scheduling of the public hearing. See October 12 for additional information.

In Marion County and second-class cities, the public hearing may be held any time after introduction of 2021 budget. IC 6-1.1-17-5(a).

- 29 Last possible day ten or more taxpayers may object to a proposed budget, tax rate, or tax levy of a political subdivision. Objection must be filed not more than seven days after the public hearing. This deadline is subject to the scheduling of the public hearing. IC 6-1.1-17-5(b)

- 31 Last possible day for appropriate fiscal body to adopt and submit a LIT change for it to be effective on January 1. IC 6-3.6-3-3

Other Dates:

Not more than 7 days after the public hearing - ten or more taxpayers may object to proposed budget (IC 6-1.1-17-5(b))

At least 10 days before budget is adopted – taxing units must hold a public hearing on budget (IC 6-1.1-17-5)

Other Dates:

State Board of Accounts – County Auditors Fall Conference

November

- 1 Deadline for all taxing units to adopt next year’s budgets, tax rates, and tax levies. IC 6-1.1-17-5(a)

If a taxpayer objection petition is filed, the appropriate fiscal body shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. IC 6-1.1-17-5(c)

This deadline is subject to scheduling of the public hearing and the actual hearing. See October 12 and October 22 for additional information.

- 1 Last day to certify to State Court the amounts to be provided by the County for the next year for judge’s salary (IC 33-38-5-6)

- 1 Remittance due of judges’ supplemental salary, if paying quarterly (IC 33-38-5-6)

- 1 Remittance due to Auditor of State of fines and forfeitures collected (IC 20-49-3-16)

- 8 Last day for units to submit their budgets, tax rates, and tax levies to the Department through Gateway as prescribed by the Department.

- 10 Tax bill due (2nd installment) (IC 6-1.1-22-9)

- 15 Upload of September Board Minutes and Funds Ledger to Gateway

December

- 15 Upload of October Board Minutes and Funds Ledger to Gateway

31 Last day for DLGF to accept additional appropriation requests for the current budget year from units as prescribed by the Department.

31 Tax abatement report due on Gateway (IC 6-1.1-12.1-8)

31 Property tax (settlement) distributions & remittances to Auditor of State due

31 Deadline for taxpayers to sign and date deduction applications

31 Deadline for the Department to certify next year's budgets, tax rates, and tax levies unless a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal. IC 6-1.1-17-16