IAPSS New Superintendent Academy

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September 2025

Disclaimer

- This presentation and other Department of Local Government Finance ("Department") materials are not a substitute for the law. The following is not intended as legal or financial advice, but rather an informative presentation. The Indiana Code always governs.

Agenda

- About the Department
  - Mission & Values
  - Staff & Responsibilities
- Resources
  - Department Website
  - Gateway
  - Department Support
- Recent Hot Topics
- Your Questions

About the Department

About the Department – Mission & Values

- Mission Statement
  - The mission of the Department is to ensure a fair and equitable property tax system for Indiana taxpayers.

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

About the Department - Staff

- Jason Cockerill – Commissioner

- Jamie Bolser – Deputy Commissioner & Chief of Staff
- Emily Crisler – General Counsel

    - Barry Wood – Assessment Division Director
    - Anna Culy – Budget Division Director
    - Jenny Banks – Communications Division Director
    - Josh Jacoboski – Information Systems & Data Analysis Division Director

Assessment Division

- **Assessment Division**
  - Barry Wood – Division Director
    - 2 Statisticians,
    - 8 Assessment Field Reps

Assessment Division Responsibilities

- Providing Support for Local Assessing Officials.
- Providing Continuing Education Opportunities and Proctoring Certification Exams.
- Completing State Assessed Property Audits.
- Review and Approval of:
  - Annual Ratio Studies.
  - Land Order Reviews.
  - Cyclical Reassessment Plans.

Budget Division

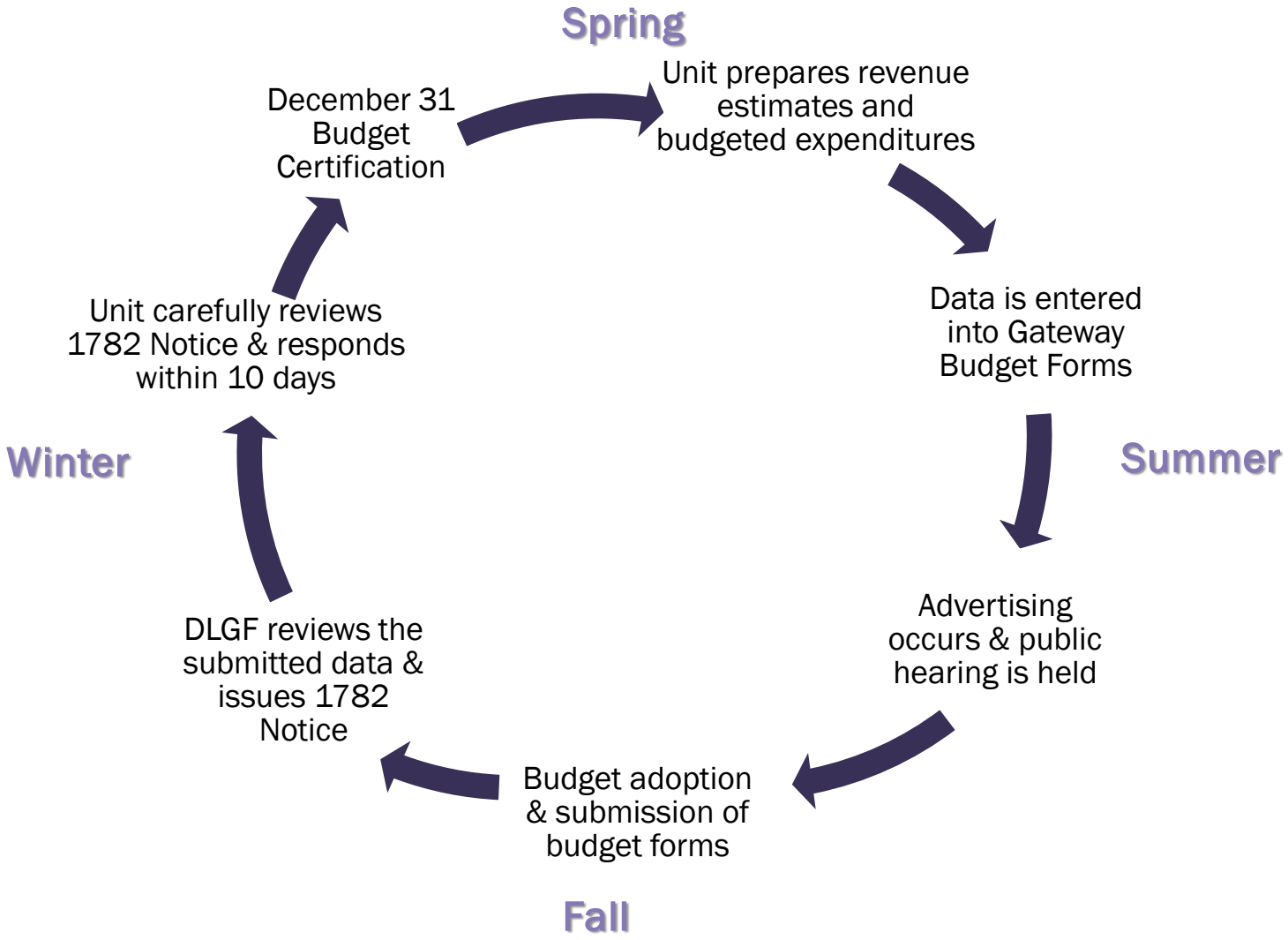
- **Budget Division**
  - Anna Culy – Division Director
    - Miranda Bucy – Assistant Division Director
    - Ryan Burke – Assistant Division Director
    - Sam VanderVeen – Budget Specialist

    - 9 Budget Field Reps

Budget Division Responsibilities

- Providing Support for Local Officials/Fiscal Officers.
- Providing Continuing Education Opportunities through local presentations/webinars.
- Review and Approval of:
  - Annual Estimates of Revenues, Maximum Levies, LIT, etc..
  - Budget Workshops.
  - Budget Checking.
  - Additional Appropriations.
  - Debt Submissions.

The Budget Process: Simplified



Budget Calendar

- The Department releases a preliminary Budget Calendar that lists some of the deadlines and key dates for all units during the year related to budgets.

- The calendar may be amended after the legislative cycle ends.

- 2025 Budget Calendar
  - https://www.in.gov/dlgf/files/2025-memos/250206-Bolser-Memo-2025-Budget-Calendar.pdf

Communications Division

- **Communications Division**
  - Jenny Banks – Division Director
    - 2 Gateway Support Coordinators

Communications Division Responsibilities

- Providing Support for Local Officials and General Public.
- Tracking Continuing Education Credits and Proctoring Certification Exams.
- Communication of Deadlines, Trainings, Memos, Presentations, Reports, etc.
- Working to schedule local visits, presentations, and general outreach with associations, and local partners.

Data Analysis Division

- **Data Analysis Division**
  - Josh Jacoboski – Division Director
    - 2 Tax Data Analysts

Data Analysis Division Responsibilities

- Completing Data Compliance Reviews on
  - Sales Data.
  - Tax Bill Data.
  - Assessment Data.
- Status Tracking throughout the Calendar Year.
- Software Certification process for:
  - CAMA Software Vendors.
  - Tax and Billing Software Vendors.
  - Sales Disclosure Software Vendors.

Information Systems Division

- **Information Systems Division**
  - Josh Jacoboski – Division Director
    - 4 Programmers
    - 1 Business Systems Consultant
    - 1 Data Scientist
    - 1 IT Specialist
    - 1 Quality Analyst

Information Systems Division Responsibilities

- Development of Gateway Applications.
- Support of Department Technology Resources.
- Requirements gathering from local officials.
- Review and Analysis of various data sets submitted to the Department.

Department Resources

Department Resources – Website

- https://in.gov/dlgf

- The Department website is the main hub of all information Department conveys to local officials. It also contains a historical archive of previous memos, presentations, and reports available for download for future reference. Additionally, it serves as a reference point of basic education for new local officials, their staff, and the public.

Department Resources – Contact Us

- Contact Us Page: https://www.in.gov/dlgf/contact-us/
- Contains the contact information of almost everyone on the Department Staff as well as our main line, our support line, and links to identify your Assessment and Budget Field reps.
  - https://www.in.gov/dlgf/files/maps/Map-Field-Rep-Map-Assessment.pdf
  - https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf

Department Resources – Memos & Presentations



- https://www.in.gov/dlgf/memos-and-presentations/memos/
- https://www.in.gov/dlgf/memos-and-presentations/presentations/

- Organized by year, with the four (4) most recent years available. Searchable in your web-browser. For presentations, it includes the power point, and often a video if available.

Department Resources – Calendar Memos

- https://www.in.gov/dlgf/news-and-calendar/calendar-memos/

- Memos that the Department releases that contain the majority of deadlines in statute for the given topic. Released annually in Jan/Feb on the topics of:
  - Budget
  - Assessment
  - Gateway Submissions
  - Data Submissions
  - Department Webinars
  - Assessment Certification Exams

Department Resources – Reports



- County Specific Information is where you can find current or past Budget Orders.
- Circuit Breaker Report (actual)
- July estimates.

Reports

- 2025 Circuit Breaker Report
- 2025 Supplemental Local Income Tax Distribution
- 2025 Certified Local Income Tax Report – December 20, 2024
- 2025 Operating and School Safety Referendum Information Report (all counties)
- 2025 Library Estimated Maximum Budget Report (all counties)
- 2025 Estimated Cumulative Fund Maximum Rates Report (all counties)
- 2025 Estimated Property Tax Cap Credits by Unit Report (all counties)
- 2025 Estimated Maximum Levy Report (all counties)
  - *Includes 2025 Maximum Mental Health and Developmental Disabilities Appropriations*
- 2025 Estimated Debt Service Payments and Levies Report (all counties)
- 2025 Estimated Miscellaneous Revenues Report (all counties)
- 2025 December Property Tax Collections Calculation Worksheet (all counties)

Department Resources – Reports

- The Department will issue statewide reports on the County Specific Information page.
- Not all reports will apply to all unit types.

Reports

Statewide Reports

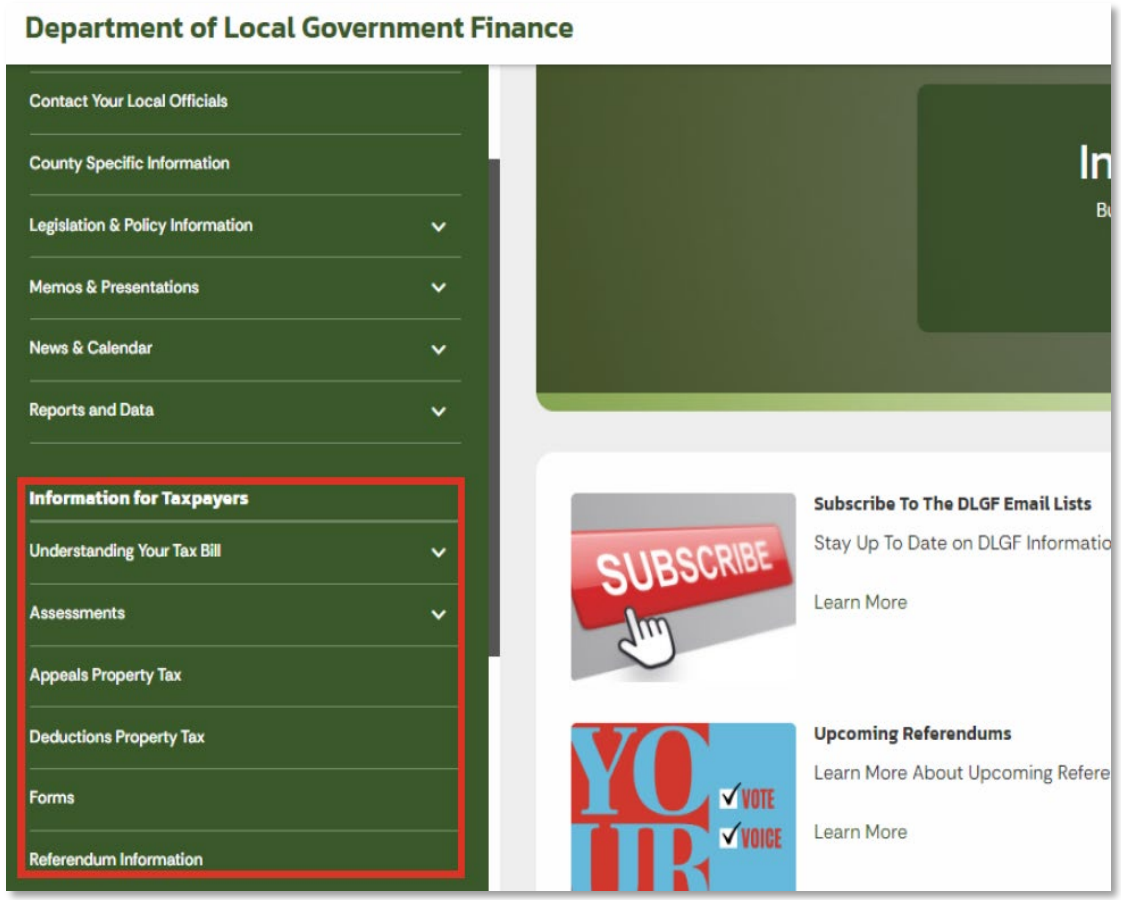
- 2025 Supplemental Local Income Tax Distribution Report (all counties) [COMING SOON]
- 2025 Levy Freeze Certification and Equivalency Rates Report
- 2025 Certified Local Income Tax Report (all counties) – Updated: January 21, 2025
  - Lake County
- 2025 Operating and School Safety Referendum Information Report (all counties)
- 2025 Library Estimated Maximum Budget Report (all counties)
- 2025 Estimated Cumulative Fund Maximum Rates Report (all counties)
- 2025 Estimated Property Tax Cap Credits by Unit Report (all counties)
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Department Resources – Reports & Data

- Reports and Data:
  - https://www.in.gov/dlgf/reports-and-data/data-submission/
  - https://www.in.gov/dlgf/reports-and-data/reports/
  - https://www.in.gov/dlgf/reports-and-data/status-maps/

- Statewide data sets of the most commonly requested items, including:
  - 50 IAC 26 File Formats
  - Certified Budgets, Levies, Rates by Fund by year
  - Taxing District Certified Tax Rates by year
  - Circuit Breaker information
  - Status Maps for Budget Certification and Cyclical Reassessment Processes

Department Resources – Taxpayer Information



- This entire section includes information that is intended to educate the public on various local government finance topics. Pages include:
  - Understanding a Tax Bill
  - Assessments
  - Appeals
  - Deductions
  - DLGF Forms
  - Referendum Information

Department Resources – Gateway

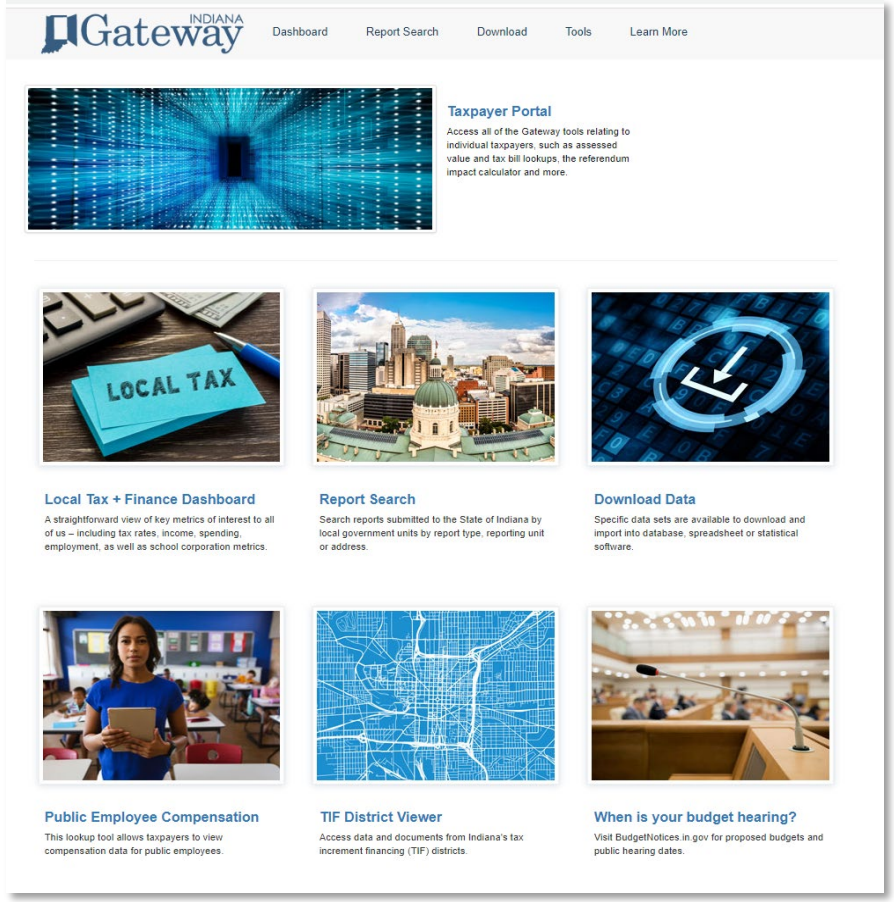
- “Gateway” is a centralized portal for locally elected officials to submit information to various State Agencies as required by Indiana Code.

- https://gateway.ifionline.org/

Department Resources – Gateway Sections

- Gateway has three (3) main sections:
  - Main Page
  - Public Reports/Download
  - Local Official Log-in Page

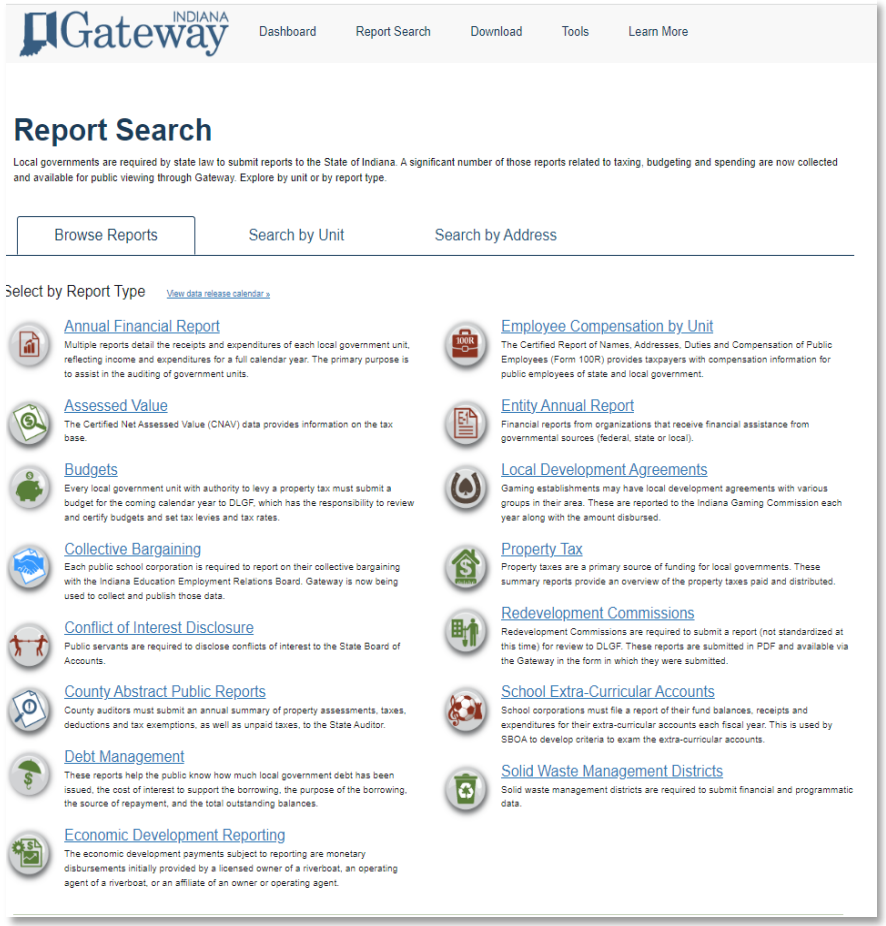
Department Resources – Gateway Main Page



- A great resource for taxpayers and policy makers to view “featured” reports of various data sets.

- Current Featured Reports include:
  - Local Tax & Finance Dashboard
  - TIF District Viewer
  - Budget Notices
- https://gateway.ifionline.org/default.aspx

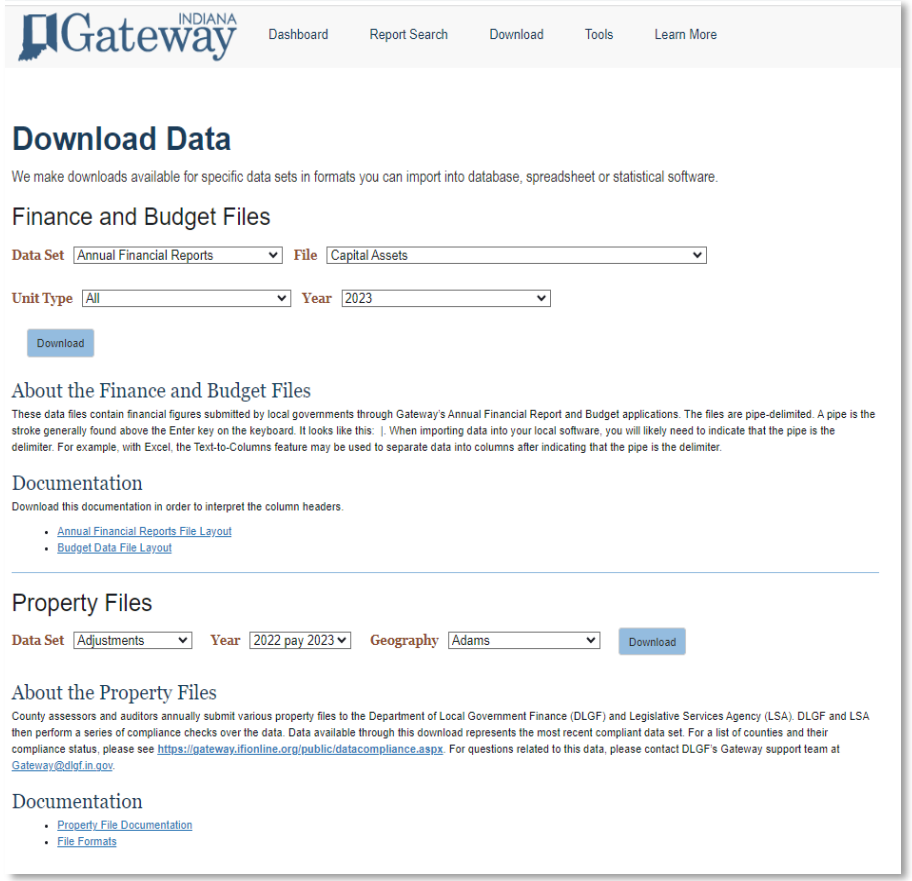
Department Resources – Gateway Public Reports



- A collection of hundreds of pre-configured reports on various topics from almost all agencies currently utilizing Gateway. Most reports can be configured for an individual unit, or a whole county based on built in filtering tools.

- https://gateway.ifionline.org/report_builder/

Department Resources – Gateway Data Download



- A collection of statewide data sets that can be directly download for analysis. Most data sets are financial data submitted either to Department or State Board of Accounts ("SBOA").

- https://gateway.ifionline.org/public/download.aspx

Department Resources – Local Official Log-In



INDIANA Gateway for government units

Home | About | Account Settings | User Guides | Logout

Welcome to the Indiana Gateway for Government Units

As an authorized user, you will have at least one application to use. Each of these applications enables a local unit to submit its required forms, reports or files to the appropriate state agency. Agencies currently include Department of Local Government Finance, State Board of Accounts, Indiana Education Employment Relations Board and Indiana Gaming Commission.

Select Application

Department of Local Government Finance (DLGF)	Deadline
Additional Appropriations	Details
Abstract	Details
Assessor Reports	Jan 15
Budgets	Details
Data Entry for CNAV and Form 22	Details
Debt Management	Details
Economic Development Reporting	Sep 30
File Transmission	Details
Other Post-Employment Benefits	Mar 1
SB 131 Reporting for SWMDs	Mar 1
TIF Management	Apr 15

Indiana Education Employment Relations Board (IEERB)	Deadline
Bargaining Status Form	Nov 15
Collective Bargaining Reporting	Jul 30
Collective Bargaining Agreement	Nov 15
Collective Bargaining MOUs	within 10 business days of ratification
Exclusive Representative Organization Membership Verification	Oct 1

State Board of Accounts (SBOA)	Deadline
100R	Jan 31
Annual Financial Report	Details
Monthly and Annual Engagement Uploads	Details
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29

Department of Workforce Development (DWD)	Deadline
CTE Appeals	April 28

Indiana Gaming Commission (IGC)	Deadline
Local Development Agreement	Mar 1

Bureau of Motor Vehicles	Deadline
Ordinance Portal	Sep 1

- After logging in with individual credentials, local officials can select from over two dozen applications to complete various statutory requirements and submissions.
- This page also includes links to user guides, account settings, and various other help pages.

Department Resources – Support

- Locally Assigned Field Representative:
  - Assessment: https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Assessment.pdf
  - Budget: https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf
- Main Line: (317) 232-3777
- Support Team: Support@DLGF.IN.gov
- Sign up for memos and info from the Department: https://cloud.subscription.in.gov/signup?depid=546006751

Budget Highlights

Certified Net Assessed Values

- Your county auditor should have certified the Net Assessed Values (“NAV”) of your funds throughout your county by now. This is your “Tax Base” and is a critical figure in the calculation of your tax rate.

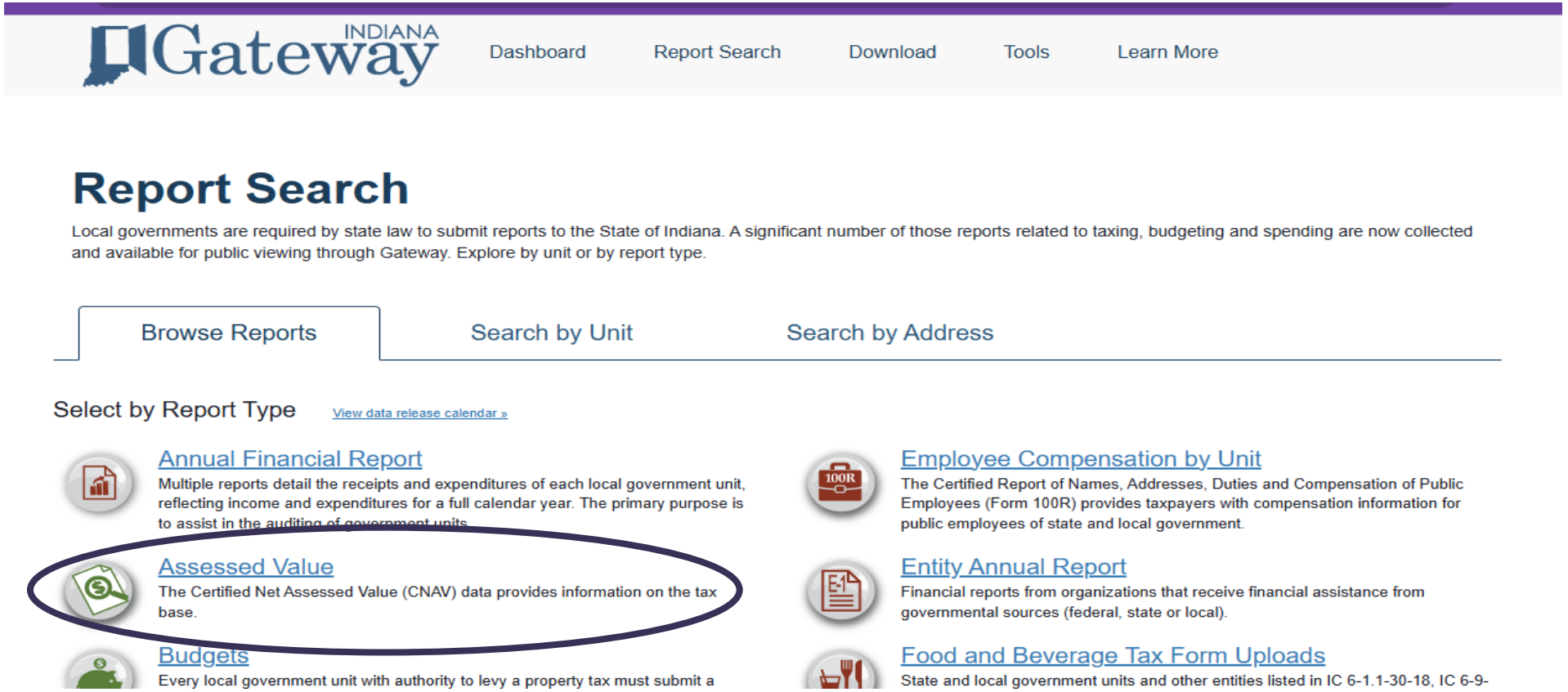
- You should review those figures and, to the best of your abilities, understand what is causing those numbers to change from last year.

Certified Net Assessed Values

- You likely have a good understanding of what is happening in your local area. Try to understand how those changes are affecting your Certified Net Assessed Values ("CNAV").
  - Are new business increasing your CNAV this year?
  - Was a new TIF District established?
  - Did an existing TIF District pass through AV?
  - Were any new abatements granted?
  - Changes due to SEA 1?

CNAV: Gateway Report Search

Gateway > Report Search > Assessed Value



CNAV: Gateway Report Search



Assessed Value

The Certified Net Assessed Value (CNAV) data provides information on the tax base.

Learn more about these data »

Select a Report

- Certification of Net Assessed Values by District
  Determines the property tax base for each government unit
- Certification of Net Assessed Values - Detail by District and Fund
  Determines the property tax base for each government unit
- CNAV Submission Log
  Find out which units have submitted their assessed value data
- Property Tax Assessment Board of Appeals
  Indiana Code 6-1.1-28-12 requires each Property Tax Assessment Board of Appeals ("PTABOA") to submit a report to the Department of Local Government Finance, Indiana Board of Tax Review, and Legislative Services Agency ("LSA") before January 15 annually (the report to LSA must be in an electronic format under IC 5-14-6). This report documents the notices for review (Form 130 appeals) filed with the PTABOA for the preceding year.

  Property Tax Assessment Board of Appeals for years prior to 2022

- Property Tax Board of Appeals Submission Log
  Find out which units have submitted their property tax board of appeals forms.

Budget Advertising & Adopting

- Quickly approaching the deadline to begin the process of advertising and adopting your budget information.

- October 14 is the last day to post a notice to taxpayers (“Budget Form 3”) of proposed 2026 budgets and net tax levies and a public hearing to Gateway to be able to hold all the meetings before the November 1 deadline.

- If you have any concerns about your ability to meet on the advertised date/time, please work with your budget field representative to immediately re-publicize those dates.

1782 Notices

- After the Budget Adoption deadline, the Department will begin sending 1782 Notices to units.

- **Has your financial officer entered you as a contact to receive the 1782 Notice?**

Review these notices carefully.

- This is your last opportunity before the Department certifies your Budgets, Levies, and Rates to make changes. If you have questions about what changes are allowed, please work directly with your Budget Field Representative.

Budget Order

- After all units in a county have had the opportunity to review and interact with their 1782 Notice, the Department will finalize the information into one document called a Budget Order.

- Please review the Budget Order to ensure that all the information is what you expect.

Questions?