

Stanley, Amanda

From: countyassessors-bounces@lists.in.gov on behalf of Rushenberg, Tim
[trushenberg@dlgf.in.gov]
Sent: Tuesday, January 26, 2010 4:08 PM
To: Michalak, Mary Jane
Subject: [Countyassessors] 2011 -- " The Year of Timeliness, Tools, and Transparency"
Attachments: ATT00001.txt

Dear Official,

We are now less than one month away from the statutory deadline for the Department of Local Government Finance ("Department") to certify 2009 pay 2010 budget orders. Even though we are still in the month of January 2010, the Department is already looking to 2011 and what it will take to get **91 counties* on-time for 2010 pay 2011**.

As you all know, the entire property tax system relies on many different parts to run smoothly, and when there are delays at any point in the process, that delay causes a domino effect on the rest of the actions that must occur. I am a runner and I am training for the Mini Marathon in April, so I have been thinking about racing. The assessment to tax billing cycle is just like a relay race, with one office passing the baton to another. Cooperation and communication between the assessor, auditor, and treasurer must occur to ensure success. Since the first step in the process is the completion of assessments by the assessor, culminating in the submission of an assessment-sales ratio study, I want to share our vision for 2011 with you now, before the March 1, 2010 assessment date (for 2011 property tax bills), in hopes that each of you will join me in showing that on-time billing can be accomplished year after year.

The Department is currently turning around budget orders in **48 days** from certification of net assessed values. . . 12 days faster than our goal of **60 days** from submission of the net assessed values. As I have mentioned before, our assessment and data teams also put their noses to the grindstone, turning around the assessment-sales ratio studies from receipt to approval in an average of 17 days – one-third of the time it took to review and approve a ratio study for 2007-pay-2008 (60 day average turnaround) and 2008-pay-2009 (55 day average turnaround). Assessment and tax billing data compliance by the counties is at an all-time high (over 94%), and we are prepping now to begin our work to lead the way for on-time billing once again in 2011.

While I appreciate being able to tout the accomplishments of our Team, let me assure you that our efforts are not without reason. We cannot – and will not – allow the efforts of the county assessors, county auditors, and county treasurers go unrewarded or unnoticed.

In fact, let me share a few statistics with you all about everyone's efforts to make 2010 the "Year of No Excuses."

County Assessors and Staff

- On average, county assessors submitted their 2009 pay 2010 ratio studies **95 days sooner** than for the 2008 pay 2009 billing cycle.
- The average submission date for a 2009 pay 2010 ratio study was August 2, 2009, compared with a November 9, 2008 submission average for 2008 pay 2009.
- Individual highlights
 - Brown – 219 day improvement
 - Hendricks – 243 day improvement
 - LaGrange – 210 day improvement
 - Marion – 233 day improvement

- Washington – 202 day improvement

County Auditors and Staff

- On average, county auditors submitted their 2009 pay 2010 net assessed values **138 days sooner** than for 2008 pay 2009.
- The average submission date for 2009 pay 2010 submissions was November 15, 2009, compared to April 20, 2009 for 2008 pay 2009 NAVs.
- Individual highlights
 - Blackford – 212 day improvement
 - Carroll – 202 day improvement
 - Henry – 217 day improvement
 - Porter – 307 day improvement
 - Shelby – 221 day improvement
 - Washington – 211 day improvement

As you know, at least 70 counties are on-track for on-time billing on May 10, 2010. That number could grow, as the Department's Budget Team is on track to issue 77 budget orders on or before March 8. **As we have said repeatedly, the only two counties to achieve on-time billing in 2009 – Kosciusko and Owen counties – did so with budget orders issued on April 7, 2009 and March 24, 2009, respectively.** These counties are proof that on-time billing can occur with a late March / early April budget order.

Just as in a relay race, if ground is lost early, a more determined effort must be put forth later to gain the ground that was lost. The staffs in Owen and Kosciusko counties in 2009 can speak to this first hand. While the domino effect of a late start, late submissions, and late budget orders meant a shortened time frame for them to complete on-time billing, the Auditor's and Treasurer's teams and their vendors came together and accomplished a goal.

For 2009 pay 2010, we experienced a better pace early on than in 2008 pay 2009 (see those statistics I mentioned earlier!), but most counties still missed the statutory deadlines. As a result, for 2009 pay 2010, the Department took on some of the burden in gaining ground and the Department's Budget Division has been running a hard race to accomplish their goal of issuing 60 budget orders on or before February 15. (Recall that this is the number of counties that certified 2010 net assessed values by the extended December 4, 2009 "best chance at on-time billing" deadline.) In fact, the Department's team is on pace to issue 66 budget orders by February 15, passing the baton on to the county auditors and treasurers to finish the final sprint to the finish line that is an April 23, 2010 mailing deadline for May 10, 2010 due dates.

My vision for 2011 is to build on the progress we have made in 2010. We are calling **2011 the "Year of Timeliness, Tools, and Transparency."**

As I have said, the Department will push for **91 counties to bill on-time in 2011.** We will do this as a team – vendors, local units of government, counties, and the State – each of us working to pass the baton to the next in a timely manner. The Department will assist in doing this by offering you the tools (including training) you need to complete your responsibilities on-time and to the best of your abilities.

As such, the following is the Department's timeline for the 2010 pay 2011 assessment-to-tax billing cycle, which is in line with the statutory deadlines:

- **March 2 – May 31, 2010:** 91 of 92 ratio studies submitted to the Department for review and approval
- **July 1, 2010:** 91 of 92 assessors roll and balance gross assessed values to the county auditor

- **August 2, 2010:** 91 of 92 auditors certify net assessed values to the Department
- **November 1, 2010:** last date for local taxing units to adopt budgets
- **February 15, 2011:** 91 budget orders issued
- **May 10, 2011:** 91 counties with first installment due dates

We will be working with the Association of Indiana Counties (AIC) and other organizations to discuss possible improvements to the assessment-to-tax billing calendar for 2011 pay 2012. Additionally, the Department has already discussed internally what **tools** local officials will need to meet the deadlines, and we have already begun distributing information to you. (Two weeks ago, the Department issued guidance to county assessors and vendors and held a conference call on the 2010 pay 2011 Annual Adjustment process.) We are also working on a comprehensive plan that includes additional data reports, tax calculators, and training programs to assist you as the year progresses. Finally, the Department will work with the associations to increase **transparency** in the assessment-to-tax billing process through education and training, more informational resources available to taxpayers and local officials, encouraging assessors to mail Notices of Assessment (e.g., Form 11s) to taxpayers, and by continuing our efforts to simplify and streamline the assessment, budget, and data submission processes.

I will continue to communicate with all of you and encourage you to give us your feedback on issues that we might help address. If you have any thoughts on 2011 as the **Year of Timeliness, Tools, and Transparency**, please feel free to contact me at 317.233.6770 or trushenberg@dlgf.in.gov.

Together, we can ensure our relay is smooth to the finish line. Everyone working together to keep a strong pace from the beginning will allow us to share in the success of on-time tax bills in 91 counties in 2011.

Very Respectfully,

Timothy J. Rushenberg
Commissioner
Department of Local Government Finance

Taxpayer First. Local Control. Excellence.

****LaPorte is the only county not expected to be on-time in 2011.***