
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Local Government Fiscal Officers
FROM: Fred Van Dorp, Director, Budget Division
DATE: March 2, 2018
SUBJECT: 2018 – 2019 Budget Calendar

On-time property tax bills continue to be a top priority for the Department of Local Government Finance (“Department”) for 2018 and 2019. To achieve this objective, it is necessary for all involved in the assessment and property tax billing processes to understand that there are sequential deadlines for completing statutory responsibilities. Attached are key deadlines for calendar year 2018 and the start of calendar year 2019. The deadlines below have been adjusted to reflect the last possible day on which or by which a particular task must be performed. Failure to meet these deadlines may jeopardize on-time tax billing or may result in penalties being applied to a taxing unit’s Pay 2019 budget.

Contact your Department Field Representative with specific questions about the budget calendar or the budget process. Contact information for field representatives is available at www.in.gov/dlhf/2338.htm#BudgetFld.

This memorandum is simply intended to be informative and does not take the place of Indiana law. The Department and all local units of government are bound to the law. In the event any part of this memorandum conflicts with Indiana law, Indiana law governs.

In addition to the reporting requirements outlined in the attached calendar, a taxing unit must also file a debt issuance report for any new debt issued throughout the year. The requirements for this report can be found in IC 5-1-18-6 and IC 5-1-18-7. The debt issuance report must be filed on Gateway Debt Management (<https://gateway.ifionline.org/>) within one month of the bond issuance or lease execution. The Department may not approve an appropriation or a property tax levy for a debt that is not reported in Gateway Debt Management. The Department may, for good cause, grant a waiver to this requirement.

Counties, cities, towns, and townships must also adopt an anti-nepotism policy in compliance with IC 36-1-20.2 and a contractual anti-nepotism policy under IC 36-1-21. If the State Board of Accounts (“SBOA”) determines that such policies have not been adopted, the Department will not be able to approve the unit’s budget or additional appropriations for the ensuing year.

<u>2018/2019 Budget Calendar</u>	
January 1, 2018	Year-end cash balances and operating results available.
	Real Property and Personal Property assessment date for taxes due and payable in 2019. (IC 6-1.1-2-1.5) Also, the mobile home assessment date for taxes due in 2018. (IC 6-1.1-2-1.5)
	Date by which annexation must become effective so that a reorganized unit can seek an adjusted max levy for 2019.
	Deadline for establishing new taxing units seeking a maximum levy for 2019. IC 6-1.1-18.5-7
January 31	Deadline for units to file the 2017 Annual Salary Report (100R) with SBOA. The 100R must be filed before the Department can approve a 2019 budget or additional appropriation for a county, city, town, or township. IC 5-11-13-1
February 15	Deadline for the Department to certify 2018 budgets, tax rates, and tax levies. IC 6-1.1-17-16
March 1	Deadline for non-school units to file the 2017 Annual Report with SBOA. The Annual Report must be filed before the Department can approve a 2019 budget or additional appropriation for a political subdivision. IC 5-11-1-4
	Last possible day for a unit to hold its first public hearing and present appropriate information before adopting an ordinance or resolution to enter into or form a fire protection territory. IC 36-8-19-6
	Deadline for solid waste district to provide SB 131 annual report to the Department, the legislative council, and the Department of Environmental Management. IC 13-21-3-13.5
	Deadline for political subdivisions to report to the Department information and data on their retiree benefits and expenditures. IC 36-1-8-17.5
	Deadline for <u>each</u> political subdivision to submit annual report to the Department in Debt Management of any outstanding bonds or leases (as of January 1). IC 5-1-18-9

March 15	Last day for county auditor to prepare and deliver to the Auditor of State and county treasurer a certified copy of an abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in 2018 in each taxing district of the county. IC 6-1.1-22-5
April 2	Deadline for county auditor to deliver the abstract to the county treasurer or the treasurer to issue provisional tax bills is March 31. IC 6-1.1-22.5-6
	Deadline for fiscal year schools (July 1 to June 30) to adopt a budget for the 2019 fiscal budget year. IC 6-1.1-17-5.6
	Deadline to adopt an ordinance or resolution creating a fire protection territory to receive a tax levy in 2019. IC 36-8-19-6
April 13	Last day for the county treasurer to mail 2017 pay 2018 tax bills. Bills must be mailed at least fifteen (15) business days before the first installment is due. IC 6-1.1-22-8.1(c)
April 17	Last day for redevelopment commissioners or their designees to file with the unit's executive, fiscal body, and the Department a report setting out the activities during the preceding calendar year. The report must also include information concerning tax increment finance districts. IC 36-7-14-13
April 25	Last day for county auditor to publish <u>first notice</u> of the 2018 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
April 30	Last day for a unit to submit a proposed cumulative fund to the Department for approval. IC 6-1.1-41-4 Note: In the prior year, this due date was August 1.
May 1	Last day for State Budget Agency to provide the amount of the supplemental Local Income Tax distribution for the county to the department of local government finance and to the county auditor. IC 6-3.6-9-15 Note: See May 31 for additional information about Supplemental LIT distribution.

	Last day for county auditor to publish <u>second notice</u> of the 2018 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
May 9	Last day for county auditor to publish <u>third notice</u> of the 2018 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
May 10	First installment of 2017 pay 2018 property taxes due. IC 6-1.1-22-9
May 15	Last day for library boards to hold a public hearing on a CPF plan, adopt a CPF plan, and submit the plan to the appropriate fiscal body. IC 36-12-12-3
	Last day for the Department to provide determinations of the amount and allocation of supplemental distributions to County Auditors. IC 6-3.6-9-15
May 31	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
	Deadline for the SBA to certify an estimate of the local income tax (“LIT”) distribution for 2019. IC 6-3.6-9-5
June 14	Last day for redevelopment commissions to report on available TIF excess AV. 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)
June 30	Property tax distribution of May collection.
July 2	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)
	Department may require taxing units to provide information on proposed debt issuance, excess levy appeals, and proposed establishment of new funds that may impact the ensuing year’s tax levies and tax rates. Deadline may be set no later than June 30 of each year. IC 6-1.1-20.6-11.1

	Beginning of budget year for schools on a fiscal year budget pursuant to IC 6-1.1-17-5.6
	Last day for the county assessor to deliver the real estate book (i.e., roll and balance 2018 pay 2019 gross assessed values) to the county auditor. IC 6-1.1-5-14
	Last day for county assessor to roll 2018 pay 2019 personal property gross assessed values to the county auditor. IC 6-1.1-3-17(b)
July 16	Department provides to each county, city, and town an estimate of the maximum Cumulative Capital Development Fund tax rate for the ensuing year. IC 6-1.1-18.5-9.8(b)
	Department provides each taxing unit an estimate of the maximum permissible property tax levy for the ensuing year and guidance on calculating allowable adjustments to the maximum levy. IC 6-1.1-18.5-24
	Department provides to each county an estimate of the maximum allowable appropriation and maximum amount of property taxes that may be imposed for community mental health centers or community intellectual disability and other developmental disabilities centers that are exempt from property tax levy limits for the ensuing year. IC 12-29-1-3.5
July 31	Department provides to each taxing unit that levies a property tax an estimate of the amount by which property tax distributions will be reduced in the ensuing year due to circuit breaker credits. IC 6-1.1-20.6-11.1.
	County auditors must provide to the Department and each political subdivision a notice of the assessed value withholding from the ensuing year certified net assessed values. IC 6-1.1-17-0.5
	Last day for appropriate fiscal body (county or municipality) to reject or approve a library's CPF plan submitted by the library board. IC 36-12-12-4
August 1	Last day for county auditor to certify net assessed values to the Department. The Department will make values visible to political subdivisions via Gateway. IC 6-1.1-17-1

	<p>The county fiscal body shall review at its first meeting in August the estimated property tax levy limits and the estimated reductions due to circuit breakers for each taxing unit. The county fiscal body will prepare and distribute a written recommendation for the taxing units or the county auditor will distribute the minutes of the meeting to all taxing units after the minutes are approved by the fiscal body.</p> <p>IC 6-1.1-17-3.6</p>
August 29	<p>Deadline for school units to file the 2017 Annual Report with SBOA. The Annual Report must be filed before the Department can approve a 2019 budget or additional appropriation for a political subdivision.</p> <p>IC 5-11-1-4</p>
September 3	<p>Last day for units with appointed boards, including certain libraries under IC 6-1.1-17-20.3, to submit proposed 2019 budgets, tax rates, and tax levies to county fiscal body or other appropriate fiscal body for binding adoption, as applicable.</p> <p>IC 6-1.1-17-20; IC 6-1.1-17-20.3</p>
October 1	<p>Effective date for LIT rate changes adopted by ordinance after December 31 of the prior year and before September 1.</p> <p>IC 6-3.6-3-3</p>
	<p>Deadline for the SBA to certify the actual LIT distributions for 2019.</p> <p>IC 6-3.6-9-5</p>
October 12	<p>Last day to post notice to taxpayers of proposed 2019 budgets and net tax levies and public hearing (Budget Form 3) to Gateway. Notice must be posted at least ten days before the public hearing, which must occur at least ten days before the adoption for most taxing units.</p> <p>IC 6-1.1-17-3</p>
October 19	<p>Last day for units to file excess levy appeals for school transportation fund, annexation/consolidation/extension of services, three-year growth factor, emergency, and correction of error with the Department.</p> <p>IC 20-46-4-10; IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (3), (13); IC 6-1.1-18.5-14</p>
October 22	<p>Last possible day for taxing units to hold a public hearing on their 2019 budgets. Public hearing must be held at least ten days before budget is adopted.</p> <p>IC 6-1.1-17-5</p> <p>NOTE: THIS DEADLINE IS SUBJECT TO THE SCHEDULING OF THE ADOPTION MEETING.</p>

	In Marion County and second class cities, the public hearing may be held any time after introduction of 2019 budget. IC 6-1.1-17-5(a).
October 29	Last possible day ten or more taxpayers may object to a proposed 2019 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)
October 31	Deadline to adopt ordinance modifying LIT effective January 1, 2019. IC 6-3.6-3-3
November 1	Deadline for all taxing units to adopt 2019 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)
	Last day for non-fiscal schools to adopt their 2019 CPF Plan and Bus Replacement Plan. IC 20-46-6-8.1; IC 20-46-5-6.1
	Deadline for second and third class cities to adopt salary ordinances for employees other than elected officials. IC 36-4-7-3
	Last day that a library board may submit a CPF plan to the Department.
November 5	Last day for units to submit their 2019 budgets, tax rates, and tax levies to the Department through Gateway as prescribed by the Department.
November 13	Second installment of 2017-pay-2018 taxes due. IC 6-1.1-22-9
December 14	Last day for the Department to accept additional appropriation requests for the 2018 budget year from units as prescribed by the Department.
December 31	Deadline for the Department to certify 2019 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 under IC 6-1.1-18.5-16. IC 6-1.1-17-16 Note: See January 15, 2019 for additional information.

	Deadline for counties other than Marion County to adopt salary ordinance for 2019. IC 36-2-5-3
	Deadline for towns to adopt salary ordinance for 2019. The ordinance must be adopted in the year before it is effective. IC 36-5-3-2.
January 1, 2019	Deadline for establishing new taxing units seeking a maximum levy for 2020. IC 6-1.1-18.5-7
	Effective date for LIT rate changes adopted by ordinance after August 31 and before November 1, 2018. IC 6-3.6-3-3
	Assessment and valuation date for all tangible property, including annually assessed mobile homes under IC 6-1.1-7 (2019 pay 2020 tax bills for real property; 2019 pay 2019 tax bills for annually assessed mobile homes under IC 6-1.1-7). IC 6-1.1-1-2; IC 6-1.1-1-19; IC 6-1.1-2-1.5.
	Date by which annexation must become effective so that reorganized unit can seek adjusted max levy for 2020.
Jan 15, 2019	Deadline for the Department to certify 2019 budgets, tax rates, and tax levies if 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 under IC 6-1.1-18.5-16. IC 6-1.1-17-16