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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO: All Political Subdivisions**

**FROM: Fred Van Dorp, Budget Division Director**

**DATE: January 23, 2020**

**SUBJECT: 2020 – 2021 Budget Calendar**

On-time property tax bills are a top priority for the Department of Local Government Finance (“Department”) for 2020 and 2021.

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 2020. 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.

The Department will issue additional detailed guidance on many of these topics to local officials throughout the course of the year.

If you have any questions, please contact your [Department Field Representative](#) about the budget calendar or the budget process.

PLEASE NOTE: This memorandum is simply intended to be informative and does not take the place of Indiana law. In the event any part of this memorandum conflicts with provisions of the Indiana Code, Indiana Code governs.

## 2020/2021 Budget Calendar

Dates may change by action of the 2020 General Assembly.

January 1	Year-end cash balances and operating results available for all units.
January 1	Real Property and Personal Property assessment date for taxes due and payable in 2021. IC 6-1.1-2-1.5
January 1	Mobile homes assessment date for taxes due in 2020. IC 6-1.1-2-1.5
January 1	Deadline for establishing new taxing units seeking a maximum levy for 2021. IC 6-1.1-18.5-7
January 15	Deadline for the Department to certify 2020 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
January 31	Deadline for units to file the 2019 Annual Salary Report (100R) with SBOA. The 100R must be filed before the Department can approve a 2021 budget or additional appropriation for a county, city, town, or township. IC 5-11-13-1
January 31	Deadline for submission of assessors' sales disclosure data (SALEDISC, SALECONTAC, SALEPARCEL) for calendar year 2019 sales (affects 2020-pay-2021 tax year). IC 6-1.1-5.5-3. For sales that occur in 2020, please note that if your county uses a third-party software system to manage its sales disclosure forms, the Department recommends – at a minimum - a quarterly upload of sales disclosure records to the Gateway SDF database.
February 28	Last date for county to submit its ratio study and coefficient of dispersion study to the Department. IC 6-1.1-14-12
February 28	Deadline for Gateway submission of Debt Management annual affirmation. IC 5-1-18-9.
March 2	Deadline for Gateway submission of SB131 Reporting for Solid Waste Management Districts (SWMDs). IC 13-21-3-13.5. <i>Pertains exclusively to solid waste management districts and the units that report on their behalf.</i>
March 2	Deadline for Gateway submission of Other Post-Employment Benefits report (OPEB). IC 36-1-8-17.5.

March 2	Deadline for non-school units to file the 2019 Annual Report with SBOA. The Annual Report must be filed before the Department can approve a 2021 budget or additional appropriation for a political subdivision. IC 5-11-1-4
March 2	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
March 16	Deadline for Gateway approval of Pay 2020 abstract data through Gateway Abstract. IC 36-2-9-20; IC 6-1.1-22-5. Approval is provided by the Auditor of State. Submission must provide sufficient time for approval by March 16.
March 30	Deadline for the county treasurer to issue provisional tax bills if abstract is not received by March 16. IC 6-1.1-22.5-6
March 30	Deadline to adopt an ordinance or resolution creating a fire protection territory to receive a tax levy in 2021. IC 36-8-19-6
April 1	Quarterly property tax appeal report due to the fiscal officer of each taxing unit (including redevelopment commissions). The notice may be provided in an electronic format. Township assessors must provide the county assessor with any information the county assessor requests that is necessary in order to provide the quarterly notices. IC 6-1.1-15-19
April 15	Last day for the county treasurer to mail 2019 pay 2020 tax bills. IC 6-1.1-22-8.1(c)
April 15	Deadline for Gateway submission of TIF Management Report. IC 36-7-14-13 and IC 36-7-14.5-9. <i>Pertains exclusively to redevelopment commissions and redevelopment authorities and the cities, towns, and counties that are reporting on their behalf.</i>
April 27	Last day for county auditor to publish <u>first notice</u> of the 2020 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	Deadline for Gateway submission of Pre-Budget Report. IC 6-1.1-20.6-11.1; IC 6-1.1-17-0.7. – <i>Deadline delayed until May 30.</i>
April 30	Last day for units that are planning on establishing a new cumulative fund or planning on re-establishing an existing cumulative fund to submit to their proposal to the Department for approval. IC 6-1.1-41-4

May 4	Last day for county auditor to publish <u>second notice</u> of the 2020 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 4	Last day for State Budget Agency to provide the amount of the supplemental Local Income Tax distribution to Department and qualifying counties. IC 6-3.6-9-15 Note: See May 31 for additional information about Supplemental LIT distribution.
May 11	Last day for county auditor to publish <u>third notice</u> of the 2020 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 11	First installment of 2019 pay 2020 property taxes due. IC 6-1.1-22-9
May 15	Deadline for the Department to provide unit level Supplemental LIT distribution reports. IC 6-3.6-9-15
June 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
June 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))
June 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)
June 15	Last day for the Department to certify the assessed values of state distributable property to the assessor and the auditor. (IC 6-1.1-8-27(a))
June 30	Deadline for county auditor to distribute tax collections to the appropriate taxing units. IC 6-1.1-22.5-14; IC 6-1.1-27-1
June 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)

July 1	Last day for the county assessor to roll and balance 2020 pay 2021 real property gross assessed values to the county auditor. IC 6-1.1-5-14
July 1	Last day for the county assessor to roll and balance 2020 pay 2021 personal property gross assessed values to the county auditor. IC 6-1.1-3-17(b)
July 1	Quarterly property tax appeal report due to the fiscal officer of each taxing unit (including redevelopment commissions). The notice may be provided in an electronic format. Township assessors must provide the county assessor with any information the county assessor requests that is necessary in order to provide the quarterly notices. (IC 6-1.1-15-19)
July 14	Department provides each taxing unit an estimate of their 2021 maximum permissible property tax levy for the ensuing year and guidance on calculating allowable adjustments to the maximum levy. The report will be posted on the Department's website. IC 6-1.1-18.5-24
July 14	Department provides to all units an estimate of the maximum cumulative fund tax rate for the ensuing year. The report will be posted on the Department's website. IC 6-1.1-18.5-9.8(b)
July 14	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. The report will be posted on the Department's website. IC 12-29-1-3.5
July 14	Department provides to each county, city, and town an estimate of several miscellaneous revenue sources, including FIT, CVET, MVH, and Local Road and Street. The report will be posted on the Department's website.
July 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.
July 15	Deadline for Gateway submission of first half 2020 tax distribution and settlement through Gateway DECAF – Form 22. IC 5-14-3.8-9. <i>Pertains exclusively to county auditors.</i>

July 31	Deadline for Department to provide to each taxing unit that levies property taxes an estimate of the amount by which the taxing unit's distribution of property taxes will be reduced in the ensuing year due to property tax cap loss ("circuit breaker impact"). The report will be posted on the Department's website. IC 6-1.1-20.6-11.1.
July 31	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
July 31	Last day for county auditor to submit TIF neutralization forms to the Department for review and approval. This is a prerequisite step for AV Certification (see August 3).
<b>August 3</b>	<b>Last day for county auditor to certify net assessed values to the Department. The Department will make AV visible to every political subdivisions via Gateway. All units are encouraged to validate the AVs certified by the county auditor. IC 6-1.1-17-1</b>
August 3	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. IC 6-1.1-17-3.6
August 29	Deadline for school units to file the 2019 Annual Report with SBOA. The Annual Report must be filed before the Department can approve a 2021 budget or additional appropriation for a political subdivision. IC 5-11-1-4
<b>September 1</b>	<b>Last day for units with appointed boards, including certain libraries, to submit proposed 2021 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.</b>
September 30	Deadline for Gateway submission of Economic Development Reporting (EDR). IC 4-33-23-17.
September 30	Deadline for the SBA to provide the actual LIT estimates for the 2021 distributions. IC 6-3.6-9-5

October 1	LIT rate changes adopted by appropriate fiscal body and submitted to the Department via Gateway, after December 31 of the prior year and before September 1 become effective for the county. IC 6-3.6-3-3
October 1	Quarterly property tax appeal report due to the fiscal officer of each taxing unit (including redevelopment commissions). The notice may be provided in an electronic format. Township assessors must provide the county assessor with any information the county assessor requests that is necessary in order to provide the quarterly notices. (IC 6-1.1-15-19)
<b>October 12</b>	<b>Last day to post notice to taxpayers (Budget Form 3) of proposed 2021 budgets 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</b>
October 19	Last day for units to file excess levy appeals for school operations fund for transportation, annexation/consolidation/extension of services, three-year growth factor, emergency, and correction of error with the Department. Last day for units to file request for adjustment for school operations fund for bus replacement. IC 20-46-8-3; IC 20-46-8-4; IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (2), (3); IC 6-1.1-18.5-14
<b>October 22</b>	<b>Last possible day for taxing units to hold a public hearing on their 2021 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</b>  <b>Note: This deadline is subject to scheduling of the public hearing. See October 12 for additional information.</b>  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).
October 29	Last possible day ten or more taxpayers may object to a proposed 2021 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	Last possible day for appropriate fiscal body to adopt and submit a LIT change for it to be effective on January 1, 2021. IC 6-3.6-3-3

November 2	<p><b>Deadline for all taxing units to adopt 2021 budgets, tax rates, and tax levies. IC 6-1.1-17-5(a)</b></p> <p>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)</p> <p><b>This deadline is subject to scheduling of the public hearing and the actual hearing. See October 12 and October 22 for additional information.</b></p>
November 9	Last day for units to submit their 2021 budgets, tax rates, and tax levies to the Department through Gateway as prescribed by the Department.
November 10	Second installment of 2019-pay-2020 taxes due. IC 6-1.1-22-9
December 16	Last day for the Department to accept additional appropriation requests for the 2020 budget year from units as prescribed by the Department.
December 31	<p>Deadline for the Department to certify 2021 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</p> <p>Note: See January 15, 2021 for additional information.</p>
December 31	Deadline for county auditor to distribute tax collections to the appropriate taxing units. IC 6-1.1-22.5-14; IC 6-1.1-27-1
December 31	Deadline for Gateway submission of annual ERA abatement publication through Gateway File Transmission. IC 6-1.1-12.1-8. <i>Pertains exclusively to county auditors.</i>
Jan 1, 2021	Deadline for establishing new taxing units seeking a maximum levy for 2021. IC 6-1.1-18.5-7
January 1, 2021	LIT rate changes adopted by appropriate fiscal body and submitted to the Department via Gateway, after August 31, 2020 and before November 1, 2020 become effective for the county on January 1, 2021. IC 6-3.6-3-3
January 1, 2021	Assessment and valuation date for all tangible property, including annually assessed mobile homes under IC 6-1.1-7 (2021 pay 2021 tax bills for real property; 2021 pay 2021 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.
January 1, 2021	Date by which annexation must become effective so that reorganized unit can seek adjusted max levy for 2021.

January 15, 2021	Deadline for the Department to certify 2021 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
January 15, 2021	Deadline for Gateway submission of second half 2020 tax distribution and settlement through Gateway DECAF – Form 22. IC 5-14-3.8-9. <i>Pertains exclusively to county auditors.</i>