
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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INDIANAPOLIS, IN 46204
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TO: County Auditors

FROM: Jamie Bolser, Budget Division Director

DATE: January 28, 2025

RE: Delinquency Reports and Calculation of Levy Excess Amounts

This memorandum supersedes the Department of Local Government Finance's ("Department") January 29, 2024, memorandum on the same subject.

A delinquency report must be submitted by each county to the Department of Local Government Finance ("Department") for calculation of Levy Excess applicable to the 2024 pay 2025 tax year. The Department is requesting a report of the delinquency amounts collected and paid to each district in 2024. The Department will use your submitted data to calculate each county's levy excess report. To ensure a timely release of the report, the Department requests that you submit your completed report before January 31, 2025.

Attached please find a pre-populated form requesting the amount of delinquency paid in each taxing district. Select the appropriate county and list the delinquency amounts applicable to each taxing district for the 2024 tax year. **The amounts reported to the Department should not include penalties.** Please consult with your tax and billing vendor if assistance is needed to extract this data from your tax and billing system.

Completed reports should be sent directly to your [Budget Field Representative](#).