STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH 100 NORTH SENATE AVENUE N1058(B) INDIANAPOLIS, IN 46204 PHONE (317) 232-3777 FAX (317) 974-1629

TO: County Auditors

FROM: Anna Culy, Budget Division Director

SUBJECT: Submission of Annexation Information

DATE: June 9, 2025

The Department of Local Government Finance ("Department") issues this memorandum to remind county auditors of the reporting requirement related to annexation ordinances filed by local units within the county. This memorandum is for informative purposes only and is not a substitute for reading the law.

Per Ind. Code § 36-4-3-19(b) and Ind. Code § 36-4-3-22(a), respectively, the clerk of the municipality is tasked with filing any annexation or disannexation ordinance passed with the county auditor, among others. The county auditor shall forward a copy of the annexation ordinance filed by the clerk to the Department no later than August 1. This is in addition to the requirement that county auditors forward the ordinance to the offices identified in Ind. Code § 36-4-3-19(c)(1) through (7) and Ind. Code § 36-4-3-22(d)(1) through (7).

Please note that this is not a request for the assessed values associated with the annexation. The assessed values will be collected in the Annexation Report (State Form 56707), along with the certified net assessed values.

The Department is requesting that each county auditor, **no later than August 1**, either:

- 1. Submit all annexation or disannexation ordinances filed between the dates of January 1, 2024, and January 1, 2025; or
- 2. Confirm that there were no annexations or disannexations filed between January 1, 2024, and January 1, 2025.

To aid the Department in tracking all ordinances submitted, please complete the attached Excel sheet "Annexation Ordinance Reporting" to list the ordinances and other pertinent information.

To submit ordinances to the Department, or if there are any questions about the memo, please contact your <u>Budget Field Representative</u>.