



Department of Local Government Finance

Treasurer Conference

Jason Cockerill
August 2025



Disclaimer

- This presentation and other Department of Local Government Finance (“Department”) materials are not a substitute for the law. The following is not intended as legal or financial advice, but rather an informative presentation. The Indiana Code always governs.



Agenda

- About the Department
- Legislative Update
- Resources



About the Department



About the Department – Mission & Values

- Mission Statement
 - The mission of the Department is to ensure a fair and equitable property tax system for Indiana taxpayers.
- Core Values
 - 1. Put taxpayers first.
 - 2. Respect local control.
 - 3. Excellence in all that we do.



Executive Team

- Jason Cockerill – Commissioner
- Jamie Bolser – Deputy Commissioner & Chief of Staff
- Emily Crisler – General Counsel
- Barry Wood – Assessment Division Director
- Anna Culy – Budget Division Director
- Jenny Banks – Communications Director
- Josh Jacoboski – Information Systems & Data Analysis Div. Director
- Shawn Rounds – Controller



Assessment Division

- Barry Wood – Division Director
 - 2 Statisticians, 8 Assessment Field Reps
- Main Responsibilities:
 - Providing Support for Local Assessing Officials.
 - Providing Continuing Education Opportunities and Proctoring Certification Exams.
 - Completing State Assessed Property Audits.
 - Review and Approval of:
 - Annual Ratio Studies.
 - Land Order Reviews.
 - Cyclical Reassessment Plans.



Assessment Calendar

- The Department releases an Assessment Calendar that lists some of the deadlines and key dates for assessing officials.
- 2025 [Assessment Calendar](#) – found on the Department’s website at [Department: 2025 Memos](#)



Budget Division

- Anna Culy – Division Director
 - Miranda Bucy – Assistant Division Director
 - Ryan Burke – Assistant Division Director
 - Sam VanderVeen – Budget Specialist
 - 9 Budget Field Reps
- Main Responsibilities:
 - Providing Support for Local Officials/Fiscal Officers.
 - Providing Continuing Education Opportunities Through Local Presentations & Webinars.
 - Review and Approval of:
 - Annual Estimates of Revenues, Maximum Levies, LIT, etc.
 - Budget Workshops.
 - Budget Checking.
 - Additional Appropriations.
 - Debt Submissions.



Budget Calendar

- The Department releases a Budget Calendar that lists some of the deadlines and key dates for all units during the year related to budgets.
- The calendar may be amended after the legislative cycle ends.
- 2025 [Budget Calendar](#) – found on the Department’s website at [Department: 2025 Memos](#)



About the Department – Staff (cont.)

- Department Field Representatives are not:
 - Financial Advisors
 - Department staff can discuss hypotheticals and potential options, but the Department cannot provide financial advice.
 - Legal Consultants
 - The Department staff cannot give legal advice.
 - While the Department has a Legal Division, their purpose is to provide assistance in various essential Department matters. Schools will need to take many questions to local legal counsel.



Communications Division

- Jenny Banks – Division Director
 - Gateway Support Coordinator, Administrative Assistant
- Main Responsibilities:
 - Providing Support for Local Officials and General Public.
 - Tracking Continuing Education Credits and Proctoring Certification Exams.
 - Communication of Deadlines, Trainings, Memos, Presentations, Reports, etc.
 - Working to schedule local visits, presentations, and general outreach with associations, and local partners.



Webinars

- Webinars
 - Usually one per month.
 - Often offered live at two different times, and then a recorded version will be on the Department's website and YouTube channel for future availability.
 - Webinar Calendar posted to our website at [Department: Continuing Education](#)
 - Send topic suggestions for future webinars to Jenny Banks.



Data Analysis Division

- Josh Jacoboski – Division Director
 - 2 Tax Data Analysts
- Main Responsibilities:
 - Completing Data Compliance Reviews on:
 - Sales Data.
 - Tax Bill Data.
 - Assessment Data.
 - Status Tracking throughout the Calendar Year
 - Software Certification process for:
 - CAMA Software Vendors.
 - Tax and Billing Software Vendors.
 - Sales Disclosure Software Vendors.



Information Systems Division

- Josh Jacoboski – Division Director
 - 4 Programmers, 1 Business Systems Consultant, 1 Data Scientist, 1 IT Specialist, and 1 Quality Analyst.
- Main Responsibilities:
 - Development of Gateway Applications.
 - Support of Department Technology Resources.
 - Requirements Gathering from local officials.
 - Review and Analysis of various data sets submitted to the Department.



2025 Legislative Update



Legislative Overview Webinar

- On June 18, the Department held two legislative overview webinars.
 - [Department Webinar - 2025 Legislative Overview - 10 a.m.](#) (Assessment Matters; Deductions, Exemptions & Credits; Property Tax Deferral Program)
 - [Department Webinar - 2025 Legislative Update 2 p.m.](#) (Referenda; Operations Fund Levy Sharing Local Budgeting Matters; LIT)

March 19, 2025	Budget Workshop Preparation	PowerPoint FAQ	PDF	Video	Survey	CE Form							
April 16, 2025	Apartment Assessments	PowerPoint	PDF	Video	Survey	CE Form							
May 21, 2025	CNAV Overview	PowerPoint	PDF	Video	Survey	CE Form							
June 18, 2025	Two different sessions will be held on June 18, 2025. <table> <tr> <td> <ul style="list-style-type: none"> 10 a.m. Webinar Session <ul style="list-style-type: none"> Assessment Matters Deductions, Exemptions, & Credits Property Tax Deferral Program 2 p.m. Webinar Session <ul style="list-style-type: none"> Referenda Operations Fund Levy Sharing Local Budgeting Matters Local Income Tax </td><td>Legislative Overview</td><td> <ul style="list-style-type: none"> 10 a.m. Webinar Session <ul style="list-style-type: none"> PowerPoint FAQs 2 p.m. Webinar Session <ul style="list-style-type: none"> PowerPoint FAQs </td><td> <ul style="list-style-type: none"> 10 a.m. Webinar Session <ul style="list-style-type: none"> PDF 2 p.m. Webinar Session <ul style="list-style-type: none"> PDF </td><td> <ul style="list-style-type: none"> 10 a.m. Webinar Session <ul style="list-style-type: none"> Video 2 p.m. Webinar Session <ul style="list-style-type: none"> Video </td><td> <ul style="list-style-type: none"> 10 a.m. Webinar Session <ul style="list-style-type: none"> Survey 2 p.m. Webinar Session <ul style="list-style-type: none"> Survey </td><td> <ul style="list-style-type: none"> 10 a.m. Webinar Session <ul style="list-style-type: none"> CE Form 2 p.m. Webinar Session <ul style="list-style-type: none"> CE Form </td></tr> </table>						<ul style="list-style-type: none"> 10 a.m. Webinar Session <ul style="list-style-type: none"> Assessment Matters Deductions, Exemptions, & Credits Property Tax Deferral Program 2 p.m. Webinar Session <ul style="list-style-type: none"> Referenda Operations Fund Levy Sharing Local Budgeting Matters Local Income Tax 	Legislative Overview	<ul style="list-style-type: none"> 10 a.m. Webinar Session <ul style="list-style-type: none"> PowerPoint FAQs 2 p.m. Webinar Session <ul style="list-style-type: none"> PowerPoint FAQs 	<ul style="list-style-type: none"> 10 a.m. Webinar Session <ul style="list-style-type: none"> PDF 2 p.m. Webinar Session <ul style="list-style-type: none"> PDF 	<ul style="list-style-type: none"> 10 a.m. Webinar Session <ul style="list-style-type: none"> Video 2 p.m. Webinar Session <ul style="list-style-type: none"> Video 	<ul style="list-style-type: none"> 10 a.m. Webinar Session <ul style="list-style-type: none"> Survey 2 p.m. Webinar Session <ul style="list-style-type: none"> Survey 	<ul style="list-style-type: none"> 10 a.m. Webinar Session <ul style="list-style-type: none"> CE Form 2 p.m. Webinar Session <ul style="list-style-type: none"> CE Form
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July 16, 2025	July Estimate Reports Overview	PowerPoint	PDF	Video	Survey	CE Form							



Deductions Converted to Credits

- **SEA 1 – Converts Deductions to Credits**
 - Over 65 Credit - \$150
 - Blind/Disabled Credit - \$125
 - Will first apply for 25 Pay 26.
 - Applied to individual's property tax liability after the application of tax cap credits but before application of any other credit under Ind. Code § 6-1.1 or § 6-3.6.
 - Counties may opt to automatically transfer individuals currently receiving the deductions to the new credits.



Sunsetting of Certain Deductions

- **SEA 1**
 - Provides that the deductions on the following slide apply only to property taxes imposed for an assessment date before January 1, 2025.

Effective January 1, 2025



Sunsetting of Certain Deductions

Expired Deduction	Ind. Code Cite	SEA 1 Section
Deduction for Surviving Spouse of World War I Veteran	6-1.1-12-16	28
Deduction for Rehabilitation of Residential Real Property	6-1.1-12-18	32
Deduction for Solar Energy Heating or Cooling Systems	6-1.1-12-26	34
Deduction for Solar Power Devices	6-1.1-12-26.1	35
Deduction for Resource Recovery Systems	6-1.1-12-28.5	37
Deduction for Wind Power Devices	6-1.1-12-29	38
Deduction for Hydroelectric Power Devices	6-1.1-12-33	39
Deduction for Geothermal Devices	6-1.1-12-34	41
Deduction for Fertilizer and Pesticide Storage	6-1.1-12-38	46
Deduction for Enterprise Zone established in Marion County	6-1.1-12-40	47
Deduction for Personal Property Held as Inventory	6-1.1-12-42	48



Phase-Out of Homestead Standard Deduction

- SEA 1– Specifies that the amount of the homestead standard deduction will be:

For Assessment Dates before January 1, 2025	Lesser of 60% of AV or \$48,000
For the 2025 Assessment Date	\$48,000
For the 2026 Assessment Date	\$40,000
For the 2027 Assessment Date	\$30,000
For the 2028 Assessment Date	\$20,000
For the 2029 Assessment Date	\$10,000
For Assessment Dates after December 31, 2029	\$0

SEC. 44 – Ind. Code § 6-1.1-12-37 – Effective January 1, 2025



Increase to Supplemental Homestead Deduction

- SEA 1– Specifies that, for taxes due and payable after December 31, 2025, the amount of the supplemental homestead deduction will be the AV as reduced by the standard homestead deduction multiplied by:
 - 40% for Pay 26;
 - 46% for Pay 27;
 - 52% for Pay 28;
 - 57% for Pay 29;
 - 62% for Pay 30;
 - 66.7% for Pay 31 and each year thereafter.
- Note: The deduction amount may not exceed 75% of the gross AV of the property.

SEC. 45 – Ind. Code § 6-1.1-12-37.5 – Effective January 1, 2025



Deduction for 2% Circuit Breaker Properties (New)

- **SEA 1 – Adds Ind. Code § 6-1.1-12-47; New Deduction**
 - “Eligible Property” means property subject to 2% circuit breaker credit under Ind. Code § 6-1.1-20.6-7.5(a)(2)-(4):
 - Residential (non-homestead) Property
 - Long Term Care Property
 - Agricultural Land
 - No application required – auditors should identify eligible property and apply deduction.

SEC. 52 – Ind. Code § 6-1.1-12-47 (NEW) – Effective January 1, 2025



Deduction for 2% Circuit Breaker Properties (New)

- SEA 1 – Deduction Amount for Eligible Properties

25 Pay 26	6% of Assessed Value
26 Pay 27	12% of Assessed Value
27 Pay 28	19% of Assessed Value
28 Pay 29	25% of Assessed Value
29 Pay 30	30% of Assessed Value
30 Pay 31 & After	33.4% of Assessed Value

SEC. 52 – Ind. Code § 6-1.1-12-47 (NEW) – Effective January 1, 2025



Supplemental Homestead Credit (New)

- **SEA 1 – Adds New Supplemental Homestead Credit**
 - Applies to property taxes due and payable beginning in 2026.
 - A person who qualifies for the Homestead Standard Deduction (or is married at the time of death to a deceased spouse who qualifies) is entitled to the new credit.
 - No application required – auditors should identify eligible property and apply the credit to the tax liability.
 - Amount of the credit is the lesser of A) \$300 or B) the property tax liability for the year multiplied by one-tenth (0.1).

SEC. 74 – Ind. Code § 6-1.1-20.6-7.7 (NEW) – Effective Upon Passage



How will this impact Treasurers?

- Changes to the TS-1
- Changes to Property Tax Bills



Order of Operations

- Below is an outline of the order of operations for applying exemptions, deductions, and credits to an individual's property tax liability:

Order of Operations		Protected (Debt)	Exempt (Referendum)
1	Exemptions	N/A	N/A
2	Deductions	N/A	N/A
3	Local Property Tax Credits (PTC)	N/A	N/A
4	Property Tax Caps	Yes	Yes
5	Over 65 Credit or Blind/Disabled Credit (NEW)	No	No
6	Supplemental Homestead Credit (NEW)	No	Yes
7A	Over 65 Circuit Breaker Credit	No	No
7B	County Option Circuit Breaker Credit	No	Yes
8	County Option Homestead Relief Credit (NEW)	N/A	N/A



Changes to the TS-1 & Property Tax Bill

- The TS-1 will be amended to reflect the changes in the order of operations.
- Formatting changes (font, math steps, new fields, etc.) will be added to the property tax bill.
- Due to a legislative change, the coupon page will include information on how to access a deduction overview website.
- Please make sure to pay close attention provided in our annual instructions later this year. More information to come.



Property Tax Deferral Program (SEA 1)

- Adds Ind. Code § 6-1.1-52 as a new chapter.
- A county council may adopt an ordinance to establish a property tax deferral program.
- Homeowners can defer property taxes past their due date under limited conditions.
- A lot of requirements and definitions.

SEC. 85 – Ind. Code § 6-1.1-52 – Effective July 1, 2025



Additional Information?

- Additional information related to the various legislative changes from the 2025 Legislative Session can be found at the Department's website at:
 - <https://www.in.gov/dlgf/memos-and-presentations/memos/>
 - <https://www.in.gov/dlgf/memos-and-presentations/presentations/>



Resources



Department Resources – The Department Website

- <https://in.gov/dlgf>
- The Department website is the main hub of all information the Department conveys to local officials. It also contains a historical archive of previous memos, presentations, and reports available for download for future reference. Additionally, it serves as a reference point of basic education for new local officials, their staff, and the public.



Department Resources – The Department Website

- Contact Us Page: <https://www.in.gov/dlgf/contact-us/>
- Contains the contact information of almost everyone on the Department Staff as well as our main line, our support line, and links to identify your Assessment and Budget Field reps
- <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Assessment.pdf>
- <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf>



Department Resources – The Department Website

- Memos and Presentations:
- <https://www.in.gov/dlgf/memos-and-presentations/memos/>
- <https://www.in.gov/dlgf/memos-and-presentations/presentations/>
- Organized by year, with the four most recent years available. Searchable in your web-browser. For presentations, it includes the power point, and often a video if available.



Department Resources – The Department Website

- Calendar Memos: <https://www.in.gov/dlgf/news-and-calendar/calendar-memos/>
- Memos that the Department releases that contain the majority of deadlines in statute for the given topic. Released annually in Jan/Feb on the topics of:
 - Budget.
 - Assessment.
 - Gateway Submissions.
 - Data Submissions.
 - Department Webinars.
 - Assessment Certification Exams.



Department Resources – The Department Website

- Reports and Data:
 - <https://www.in.gov/dlgf/reports-and-data/data-submission/>
 - <https://www.in.gov/dlgf/reports-and-data/reports/>
 - <https://www.in.gov/dlgf/reports-and-data/status-maps/>
- Statewide data sets of the most commonly requested items. Including:
 - 50 IAC 26 File Formats.
 - Certified Budgets, Levies, Rates by Fund by year.
 - Taxing District Certified Tax Rates by year.
 - Circuit Breaker Information.
 - Status Maps for Budget Certification and Cyclical Reassessment Processes.



Department Resources – Gateway

Gateway INDIANA Dashboard Report Search Download Tools Learn More

Taxpayer Portal
Access all of the Gateway tools relating to individual taxpayers, such as assessed value and tax bill lookups, the referendum impact calculator and more.

Local Tax + Finance Dashboard
A straightforward view of key metrics of interest to all of us – including tax rates, income, spending, employment, as well as school corporation metrics.

Report Search
Search reports submitted to the State of Indiana by local government units by report type, reporting unit or address.

Download Data
Specific data sets are available to download and import into database, spreadsheet or statistical software.

Public Employee Compensation
This lookup tool allows taxpayers to view compensation data for public employees.

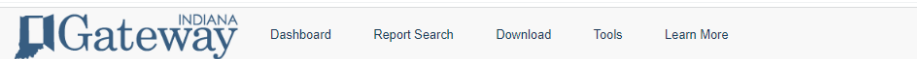
TIF District Viewer
Access data and documents from Indiana's tax increment financing (TIF) districts.

When is your budget hearing?
Visit BudgetNotices.in.gov for proposed budgets and public hearing dates.

- Gateway Main Page
- A great resource for taxpayers and policy makers to view “featured” reports of various data sets.
- Current Featured Reports include:
- Local Tax & Finance Dashboard
- TIF District Viewer
- Budget Notices
- <https://gateway.ifionline.org/default.aspx>



Department Resources – Gateway



Report Search

Local governments are required by state law to submit reports to the State of Indiana. A significant number of those reports related to taxing, budgeting and spending are now collected and available for public viewing through Gateway. Explore by unit or by report type.



Select by Report Type [View data release calendar »](#)

Annual Financial Report Multiple reports detail the receipts and expenditures of each local government unit, reflecting income and expenditures for a full calendar year. The primary purpose is to assist in the auditing of government units.	Employee Compensation by Unit The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) provides taxpayers with compensation information for public employees of state and local government.
Assessed Value The Certified Net Assessed Value (CNAV) data provides information on the tax base.	Entity Annual Report Financial reports from organizations that receive financial assistance from governmental sources (federal, state or local).
Budgets Every local government unit with authority to levy a property tax must submit a budget for the coming calendar year to DLGF, which has the responsibility to review and certify budgets and set tax levies and tax rates.	Local Development Agreements Gaming establishments may have local development agreements with various groups in their area. These are reported to the Indiana Gaming Commission each year along with the amount disbursed.
Collective Bargaining Each public school corporation is required to report on their collective bargaining with the Indiana Education Employment Relations Board. Gateway is now being used to collect and publish those data.	Property Tax Property taxes are a primary source of funding for local governments. These summary reports provide an overview of the property taxes paid and distributed.
Conflict of Interest Disclosure Public servants are required to disclose conflicts of interest to the State Board of Accounts.	Redevelopment Commissions Redevelopment Commissions are required to submit a report (not standardized at this time) for review to DLGF. These reports are submitted in PDF and available via the Gateway in the form in which they were submitted.
County Abstract Public Reports County auditors must submit an annual summary of property assessments, taxes, deductions and tax exemptions, as well as unpaid taxes, to the State Auditor.	School Extra-Curricular Accounts School corporations must file a report of their fund balances, receipts and expenditures for their extra-curricular accounts each fiscal year. This is used by SBOA to develop criteria to exam the extra-curricular accounts.
Debt Management These reports help the public know how much local government debt has been issued, the cost of interest to support the borrowing, the purpose of the borrowing, the source of repayment, and the total outstanding balances.	Solid Waste Management Districts Solid waste management districts are required to submit financial and programmatic data.
Economic Development Reporting The economic development payments subject to reporting are monetary disbursements initially provided by a licensed owner of a riverboat, an operating agent of a riverboat, or an affiliate of an owner or operating agent.	

[About Gateway](#) • [Contact Us](#)

Indiana Gateway for Government Units is the collection platform for local units of government to submit required data to the State of Indiana, as well as a public access tool for citizens. It represents a unique partnership between the State of Indiana and the [Indiana Business Research Center](#) at IU's Kelley School of Business, with initial support from the Lilly Endowment and sustainable support from the State of Indiana.

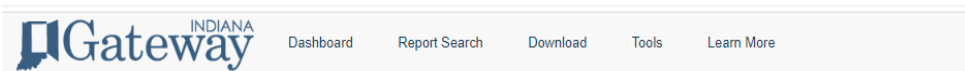
Participating state agencies currently include the [Department of Local Government Finance](#), the [State Board of Accounts](#), the [Indiana Education Employment Relations Board](#) and the [Indiana Gaming Commission](#).



- Public Reports
- A collection of hundreds of pre-configured reports on various topics from almost all agencies currently utilizing Gateway. Most reports can be configured for an individual unit, or a whole county based on built in filtering tools.
- https://gateway.ifionline.org/report_builder/



Department Resources – Gateway



Download Data

We make downloads available for specific data sets in formats you can import into database, spreadsheet or statistical software.

Finance and Budget Files

Data Set File

Unit Type Year

[Download](#)

About the Finance and Budget Files

These data files contain financial figures submitted by local governments through Gateway's Annual Financial Report and Budget applications. The files are pipe-delimited. A pipe is the stroke generally found above the Enter key on the keyboard. It looks like this: |. When importing data into your local software, you will likely need to indicate that the pipe is the delimiter. For example, with Excel, the Text-to-Columns feature may be used to separate data into columns after indicating that the pipe is the delimiter.

Documentation

Download this documentation in order to interpret the column headers.

- [Annual Financial Reports File Layout](#)
- [Budget Data File Layout](#)

Property Files

Data Set Year Geography [Download](#)

About the Property Files

County assessors and auditors annually submit various property files to the Department of Local Government Finance (DLGF) and Legislative Services Agency (LSA). DLGF and LSA then perform a series of compliance checks over the data. Data available through this download represents the most recent compliant data set. For a list of counties and their compliance status, please see <https://gateway.ifionline.org/public/datacompliance.aspx>. For questions related to this data, please contact DLGF's Gateway support team at Gateway@dlgf.in.gov.

Documentation

- [Property File Documentation](#)
- [File Formats](#)

- Data Download
- A collection of statewide data sets that can be directly download for analysis. Most data sets are financial data submitted either to Department or SBOA.
- <https://gateway.ifionline.org/public/download.aspx>



Department Resources

- Locally Assigned Field Representative:
 - Assessment: <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Assessment.pdf>
 - Budget: <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf>
- Department Main Line: (317) 232-3777
- Department Support Team: Support@DLGF.IN.gov