
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
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TO: All Taxing Units
FROM: Fred Van Dorp, Director, Budget Division
RE: 1782 Notices
DATE: November 8, 2021

In November, the Department of Local Government Finance (“Department”) will begin distributing the 1782 notices for the 2021-pay-2022 budget cycle. The annual 1782 notice sets out by fund the final information proposed for your taxing unit. It includes rate, levy, and budget adjustments that result from (1) the application of certified net assessed values submitted by each county auditor; (2) the application of cumulative fund rates caps, (3) levy reductions applied to keep the unit under maximum levy amounts, and (4) the calculation of the maximum budget allowable based on cash, non-property tax revenue, and property tax revenue available for each fund. The notice may include unit specific notes requesting information like reductions resolutions, transfer resolutions, signed documentation that is necessary to finalize the budget.

The notice provides each unit with an opportunity to review each fund’s final budget, levy, and rates prior to the Department certifying the amounts. Each unit is encouraged to review both the final values and the detailed information used by the Department for accuracy. Units may respond to the notice to request budget reductions, reallocation of levies, a revision in the amount of miscellaneous revenues, and review of any other item about which, in the view of the political subdivision, the Department is in error.

As per IC 6-1.1-17-16(g), units have **10 calendar days** to respond with any additional updates or feedback concerning the values presented. The notice will contain each unit’s deadline for response. Responses collected after the stated deadline cannot be considered by the Department. The notices will be created and distributed as they are completed by the Department. Based on your budget adoption date, submission of budget documents, responses listed on the Form 4, status of your excess levy petitions, your unit may receive your 1782 notice earlier or later than the other units in your county. Regardless of the release date of the 1782 notice, each unit will receive the same amount of calendar days with their notice.

The notices will be distributed exclusively to the individuals listed as 1782 notice recipients in the Gateway Budget Application. All units should review the budget application to ensure that the correct individual or individuals are listed as 1782 notice recipients for their unit. Receipt of this memo does not mean that you are listed as a 1782 notice recipient for your unit. Units may list multiple individuals or multiple email addresses for the same individual, but the Department requests that all recipients collaborate on a response for a single individual to reply to the Department with changes.

1782 notice responses can be emailed directly to your county’s [Department Budget Field Representative](#) or emailed to 1782Notices@dlgf.in.gov. The Department will also accept submissions via fax at the number in the letterhead.