

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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MEMORANDUM

TO: Local Government Fiscal Officers

FROM: Dan Jones, Assistant Director, Budget Division 

DATE: January 8, 2010

SUBJECT: 2010/2011 Budget Calendar

On-time property tax bills are a top priority for the Department of Local Government Finance ("Department") for 2010 and 2011.

To achieve this objective it is necessary for all who are involved in the tax process to understand and realize there are sequential deadlines for completing various tasks. Attached are key dates in 2010 for local government officials to keep in mind. Please note that the deadlines occurring on a Saturday, Sunday, or Legal Holidays are effective on the next business day; thus, the **deadlines below were adjusted to reflect the appropriate business day the activity must be accomplished to stay on-time for 2010 and 2011.** Failure to comply with any of these deadlines jeopardizes the possibility for the billing of property taxes on the statutory timeline.

Please note: The last day to adopt a Local Option Income Tax (LOIT) ordinance for levy freeze, public safety, or property tax relief is July 30, 2010. Ordinances are to be passed after March 31, 2010 and on or before July 30, 2010.

The effective date for a LOIT for levy freeze, public safety, or property tax relief is October 1, 2010.

The July 30, 2010 adoption deadline is a change from last year when the last day to adopt a levy freeze, property tax relief, or public safety LOIT was October 31, 2009.

Contact your local Department field representative with specific questions about the budget calendar or the budget process. Locate your field representative by visiting "Contact Us" on our Web site at www.in.gov/dlgf/2338.htm#BudgetFld or by calling 317-232-3773.

2010/2011 Budget Calendar

Dates may change by action of the 2010 General Assembly. Dates occurring on a Saturday, Sunday, or Legal Holidays are effective on the next business day; thus, the dates below were modified to reflect the appropriate business day the activity must be accomplished.

The asterisk (*) indicates an administrative change made by the Department to the affected deadline because of an oversight in the legislation to move those deadlines one (1) month later in the budget cycle. **Bold** dates and items indicate key dates and actions.

January 1	Beginning of new calendar budget year. Year-end cash balances and operating results available.
January 15	Assessment date for mobile homes. IC 6-1.1-1-2; IC 6-1.1-7.
February 1	Deadline for fiscal schools to adopt a budget. IC 6-1.1-17-5.6.
February 15	Department certifies 2010 budgets, rates, and property tax levies. IC 6-1.1-17-16.
March 1	Assessment and valuation date for all tangible property except annually assessed mobile homes under IC 6-1.1-7 (2011 tax bills). IC 6-1.1-1-2; IC 6-1.1-1-19. Deadline for each political subdivision to submit report to Department of any outstanding bonds or leases (as of January 1). IC 5-1-18-9. Units report annexations to the Department. IC 6-1.1-1-2. Deadline to establish new taxing units. IC 6-1.1-1-2; IC 6-1.1-18.5-7. Units file 2009 Annual Report with State Board of Accounts and report of expenditures to Department. IC 5-11-1-4; IC 6-1.1-33.5-7.
March 15	Last day for county auditor to prepare and deliver to the Auditor of State and county treasurer a certified copy of an abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in 2010 in each taxing district of the county. IC 6-1.1-22-4.
March	Department calculates levy excess using December tax distribution. IC 6-1.1-18.5-17.
April 1	Department reviews budget by fund for each school corporation. IC 6-1.1-17-16(j).

Deadline to create fire protection territory for following year taxes. IC 36-8-19-6.

April 23 **Last day for county treasurer to mail 2009-pay-2010 property tax bills for taxes due May 10.** IC 6-1.1-22-8.1.

Last day for county treasurer to give first notice of the 2010 tax rate 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 Last day for county treasurer to give second notice of the 2010 tax rate 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 7 Last day for county treasurer to give third notice of the 2010 tax rate 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 10 **Due date for first installment 2010 property tax bills.** IC 6-1.1-22-9.

May 14 Last day for library boards to adopt capital projects fund (CPF) plan and submit to fiscal body. IC 36-12-12-3.

June 30 Property tax distribution of May 10 collection. IC 6-1.1-27-1.

First six (6) months fund balances and operating results available.

Beginning of following year's 18-month budget cycle.

Department and the Budget Agency (after Dec. 31, 2009) jointly calculate the CAGIT or COIT rate that must be imposed in a county to raise income tax revenue in 2011. IC 6-3.5-1.5.

July 1 **Last day for county assessor to deliver the real estate book (i.e., roll 2010-pay-2011 real and personal property gross assessed values) to the county auditor.** IC 6-1.1-3-17(b); IC 6-1.1-5-14.

Beginning of fiscal school budget year. IC 6-1.1-17-5.6.

July 14 Last day for Redevelopment Commissions to report available TIF surplus to county auditor. IC 36-7-14-39.

July 30 **Last day to adopt a LOIT for levy freeze, public safety, or property tax relief.** IC 6-3.5-1.1-24, IC 6-3.5-1.1-25, IC 6-3.5-1.1-26, IC 6-3.5-6-30, IC 6-3.5-6-31, or IC 6-3.5-6-32.

- August 2** **Deadline for county auditors to certify 2010-pay-2011 net assessed values and estimates of miscellaneous revenues with units and Department.** IC 6-1.1-17-1.
- Last day for library fiscal body to reject or approve CPF plan. IC 36-12-12-4.
- Department certifies reassessment levies to all counties. IC 6-1.1-4-27.5.
- Last day to adopt ordinance establishing, increasing, or decreasing COIT (IC 6-3.5-6-8(c)), CAGIT (IC 6-3.5-1.1-2(c)), or CEDIT (IC 6-3.5-7-5(d)) rates.
- Deadline to certify the income tax distribution for 2011. IC 6-3.5-1.1-9.
- Deadline for units to submit to Department cumulative fund proposals. IC 6-1.1-17-16.7
- September 2** **Last day for first publication of proposed 2011 tax levy, budget, and notice to taxpayers of public hearing (Budget Form 3).** IC 6-1.1-17-3.
- September 9** **Last day for second publication of proposed 2011 tax levy, budget and notice to taxpayers of public hearing (Budget Form 3).** IC 6-1.1-17-3.
- September 17** **Last day for units to submit proposed 2011 budgets, rates, and levies to county fiscal bodies for non-binding review and recommendation (unless taxing unit has an appointed governing body that is either: conservancy district, solid waste management district, or fire protection district; or has a proposed budget increase from previous year over the assessed value growth quotient) (forty-five (45) days before the civil taxing unit adopts its 2011 tax rate, levy, and budget).** IC 6-1.1-17-3.5.
- October 1** Effective date for property tax relief, levy freeze, or public safety LOITs imposed after March 31, 2010 and before August 1, 2010. IC 6-3.5-1.1-2; IC 6-3.5-6-8; IC 6-3.5-7-5.
- Last day for taxing units with appointed governing bodies that is either: conservancy district, solid waste management district, or fire protection district; or has a proposed budget increase from previous year over the assessed value growth quotient, to submit proposed budgets, rates, and levies to appropriate city/town or county fiscal body for final adoption (thirty (30) days before city/town or county fiscal body is required to adopt their 2011 budgets).** IC 6-1.1-17-20.
- October 15** **Last day for county fiscal body to complete review and issue non-binding recommendation to civil taxing units regarding civil taxing**

units' proposed 2011 tax rates, levies, and budgets (fifteen (15) days before civil taxing unit adopts its rate, levy, and budget). IC 6-1.1-17-3.5.

- October 19** **Last day for units to file excessive levy appeals for annexation/consolidation/extension of services, three (3) year growth factor, emergency levy appeal, and correction of error with Department. IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (3), (13); IC 6-1.1-18.5-14.**
- *Last day for schools to adopt their Capital Projects Fund (CPF) Plan and Bus Replacement Plan. IC 20-46-6-8.1; IC 20-46-5-6.1.**
- *Last day for schools to file with the Department for Transportation Operating Appeal. IC 20-46-4-10.**
- *Last day for libraries to submit to the Department CPF plan for approval. IC 36-12-12-4.**
- October 22** **Last day for taxing unit's public hearing on their 2011 budget (except in Marion County and in second class cities). IC 6-1.1-17-5.**
- October 29 Last day ten (10) or more taxpayers may object to a 2011 budget, tax rate, or tax levy of a political subdivision (must occur not more than seven (7) days after the hearing). IC 6-1.1-17-5(b).
- November 1** **Deadline for all taxing units to adopt 2011 budgets, rates, and levies. IC 6-1.1-17-5(a).**
- In Marion County and in a second class city, public hearing may be held anytime after introduction of 2011 budget. IC 6-1.1-17-5(a).**
- If a taxpayer objection petition is filed, the fiscal body of the political subdivision shall adopt with its 2011 budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. IC 6-1.1-17-5(c).
- *Deadline for cities and counties to adopt salary ordinance for 2011. IC 36-2-5-3; IC 36-4-7-3; IC 36-5-3-2.**
- November 3 Last day for civil units file adopted 2011 budgets with county auditor and County Tax Adjustment Board (TAB). Must not be later than two (2) days after budget adoption. IC 6-1.1-17-5.
- November 10** **Due date for second installment 2010 property tax bills. IC 6-1.1-22-9.**

- November 18 *Only if* the budgets, tax rates, or tax levies are modified by the TAB or county auditor, the county auditor is required -- within fifteen (15) days of the modification – to publish a notice of the adopted tax rates for the various funds in each taxing district (“TAB chart”). IC 6-1.1-17-12.
- November 29 Ten (10) or more taxpayers or one (1) taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision may appeal from the TAB or county auditor’s modification of a political subdivision’s 2011 budget, tax rate, or tax levy by filing an objection with the county auditor. The statement must be filed not later than ten (10) days after the publication of the “TAB chart.” IC 6-1.1-17-13. (Unit may appeal from TAB Chart to Department for increase in its tax rate or levy as modified by TAB or county auditor).
- December 15 Last day for Department to accept additional appropriation requests from units. IC 6-1.1-18-5.
- December 30 Deadline for units to file shortfall excess levy appeals with Department. IC 6-1.1-18.5-16.
- December 31 Property tax distribution of November 10 collection. IC 6-1.1-27-1.
- End of business for calendar/budget year.
- Last day for taxpayer to complete and date applications for deductions and credits (must be filed with county auditor on or before January 5, 2011). IC 6-1.1-12-37; IC 6-1.1-12-44.