

# 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) 232-8797

**TO:** County Auditors  
**FROM:** Karen Large, Budget Division Director *KL*  
**RE:** Annexation  
**DATE:** April 7, 2010

According to federal regulations, annexation ordinances adopted in 2009 could not take effect during the year preceding a year in which a federal decennial census is conducted. Per IC 36-4-3-7 an ordinance that would otherwise take effect during the year preceding a federal decennial census year takes effect January 1 of the year in which a federal decennial census is conducted.

An ordinance adopted in 2009 will take effect January 1, 2010. Therefore, each County Auditor is required to report to the Department of Local Government Finance any annexations that occurred between January 1, 2009 and **March 1, 2010**. The report covers a taxing unit that annexed additional geographic areas and has properly presented the annexation documents to the County Auditor for taxation purposes. It includes the **net assessed value** of the annexed area as of March 1, 2010, which is needed in order to complete the levy limitation formula for the taxing unit.

Please list the name of the taxing unit and certify the **net assessed value** of the annexed area. Remember, this is the valuation of Real and Personal Property and should be reflected at 100 percent (100%) true tax value.

Name of Unit	Ordinance No.	Effective Date	Net Assessed Value

\_\_\_\_\_  
County Auditor

\_\_\_\_\_  
County

Please provide the information as soon as it is available. If no annexation was certified, indicate such by entering "none."  
Please sign and return to:

Karen Large, Budget Division Director  
Department of Local Government Finance  
100 North Senate Avenue  
Room N 1058, IGCN  
Indianapolis IN 46204

If you have any questions, do not hesitate to contact Karen Large, Budget Division Director, at 317-234-3937 or e-mail [klarge@dlgf.in.gov](mailto:klarge@dlgf.in.gov).