



Urban Finance Officers Meeting

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Commissioner
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Department of Local Government Finance

- Approximately 40 people total
 - Assessment
 - Budget
 - Data
 - Communications
 - Legal



Department of Local Government Finance

- Pay 2015 Gross Assessed Value in 92 counties: \$396,677,564,904
- Pay 2015 Net Assessed Value in 92 counties: \$283,063,573,313
- Total 2015 Budgets for 2,461 units: \$17,563,337,388
- Total 2015 levies for 2,461 units: \$6,912,698,497



Budget Process

- The Department will release a number of documents in the coming months pertaining to the budget adoption process:
 - Budget Calendar
 - Budget Guidance Documents
- The Department will also be starting to schedule budget workshops in the coming weeks.



Training

- The Department will be conducting a number of trainings on Gateway and the budget process starting May 6.
 - Hands-on training
- The Department will also be posting pre-recorded webinars on our webpage.



Form 3 Notice to Taxpayers

- As of right now, there will be no requirement to publish your Notice to Taxpayers in the newspapers for the 2016 budgets.
- Submission of the Notice to Taxpayers on Gateway is the requirement.
 - At least 10 days prior to the public hearing.
 - No later than September 13.



Form 3 Notice to Taxpayers

- The date of the public hearing as submitted on the Form 3 must be a firm date. This date cannot be changed without restarting the whole process.
- The adoption meeting date can be changed. If you need to modify your adoption meeting date, the Form 3 on Gateway must be updated at least 48 hours prior to new adoption meeting date.



Form 3 Notice to Taxpayers

- The Notice to Taxpayers includes a comments section where you can provide more information to your taxpayers.
 - Multiple public hearing dates.
 - Unique aspects of the proposed budgets and levies.



BudgetNotices.IN.gov

http://budgetnotices.in.gov/ Budget Notices for Indiana ...

Gateway INDIANA Budget Notices for Local Government

[Search by Address](#) [Unit Look-Up](#) [About](#)

Search by County

View proposed budget and property tax levy notices and public hearing information for all units in my county.

Adams

Search by Address and Interactive Map

Please enter your address or click on the interactive map to locate local governments associated with your address. You may also view budget notice, property tax levy notices, and public hearing information for all units in your county by selecting the [Unit Look-up](#).

Address: [Address Formatting Tips](#)

Taxpayers should verify that the listed units are the correct units for the address. Taxpayers can adjust the interactive map if the results are not



BudgetNotices.IN.gov

- For taxpayers that do not have Internet access, they can call the number below and request copies of budget notices be mailed to them.

(888) 739-9826

- Email subscription is now available. Select units for which you are interested to receive updates when notices are posted or modified.



Cumulative Funds

- If looking to establish or re-establish a cumulative fund, please do so as soon as possible and submit the required information to us as soon as complete.
 - Allows for an opportunity to re-try if procedural issues are encountered.



Appeals

- If applying for an appeal, please submit as soon as possible.
 - Shortfall appeals from prior years.
- Provide as much detail as possible to “hand hold” us through the analysis of why the appeal is needed.



Where Are We Headed



“The Pendulums”

Taxpayers

Residential

Local Control

Local Funding

Property Taxes



Taxing Units

Business

State

Mandates

State Funding

Income Taxes



Data Into Information

- As more higher-quality data is available, the challenge becomes how to use this data to better understand the status quo and make future decisions.
- We need to consider a wide variety of audiences when analyzing this data, including taxpayers, taxing units, and the Department.



Fiscal Health Indicators

- SEA 106-2014 tasked the Department with preparing fiscal health indicators for all local governments by July 1, 2015.
- Results of the indicators are to be released on an Internet dashboard.
- The Department and other state agencies are not allowed to use the indicators to assign a summative grade to a taxing unit.



Fiscal Health Indicators

- Cash balances
- Debt to revenue ratio
- Condition of the tax base for property and income taxes
- General fund operating revenue per capita
- Trends in tax revenue
- Trends in structural surplus or deficit
- Impact of TIFs and exemptions on the property tax base



Assessment Review Process

- The availability of quality data can also allow the Department and counties to improve upon the assessment review process by allowing for more detailed analysis.
- Additional statistical techniques may be possible or it may be possible to review assessments at a more detailed level.



Improved Communication

- Recent legislative proposals and feedback received from local units suggests that local officials and taxpayers are looking for more guidance and clarification.
 - Definition of “agricultural land”
 - Consistency in assessment procedures
 - Budget review policies
 - Debt guidance



Improved Communication

- The Department will be working to improve its communication and guidance going forward.
 - Proactive
 - Plain language
 - Increased transparency into our thought process and calculations.



Taxpayer Engagement

- Many of the Department's responsibilities require significant interaction with local units of government.
- The Department will also be starting to focus on better ways to reach taxpayers.
 - How to make processes more understandable.
 - How to provide information that taxpayers need to better understand and engage with their local units.



Other Opportunities

- Local Option Income Tax changes included in HB 1485 will allow future improvements to the budget process.
 - Maximum levies should be known sooner.
- Further review of our budget process and formula.
 - Can we find a way to consider circuit breakers in our certified budgets and levies?



Other Questions

- Has anyone looked into any of the financial transparency packages available?
- How do you go about monitoring and working to improve your unit's credit ratings?
- Has anyone tried crowdsourcing?



Contact the Department

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- Website: www.in.gov/dlgf
- “Contact Us”: www.in.gov/dlgf/2338.htm