ILMCT Regional Meetings
Fall 2018

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Agenda

- Local Income Tax
- Budget Overview (October 1 – December 31)
- Questions and Answers

Local Income Tax ("LIT")

- Local Income Tax
  - State Agency Overview
  - County Adopting Body
  - LIT Configuration Review
  - LIT Adoption Time table
  - LIT Calculation by type
  - LIT Supplemental Distribution

LIT – State Agency Overview

- There are a number of agencies that play a role in the collection, calculation, distribution and auditing of LIT:
  - Department of Revenue (“DOR”)
  - State Budget Agency (“SBA”)
  - Dept. of Local Gov. Finance (“DLGF”)
  - Auditor of State (“AOS”)
  - State Board of Accounts (“SBOA”)

LIT – Department of Revenue

- DOR is responsible for informing taxpayers and employers of newest county total LIT rates and the process for paying income tax. DOR collects LIT for the State.

- Income Tax info and resources for taxpayers https://www.in.gov/dor/3988.htm

- Annual Department Notice https://www.in.gov/dor/files/dn01.pdf

LIT – State Budget Agency

- SBA is responsible for reconciling and certifying the total amount of LIT money by county and by LIT type. The totals are posted online, then distributed to the AOS and DLGF.

- Certification process includes accounting for collections, refunds, amendments, adjustments, and corrections.

LIT – State Budget Agency

- SBA posts several reports with LIT estimates between June and October. On November 10, SBA will certify the CY 2019 LIT amounts.

- Local Income Tax Data

https://www.in.gov/sba/2587.htm

- 2019 Certifications Calculations

https://www.in.gov/sba/files/LIT_CY2019.pdf

LIT – State Budget Agency

- The CY 2019 certified totals are calculated based on the formula described in IC 6-3.6-9-4.

Processed Collections[2]
July 2017 – December 2017

Divided by

CY 2016 Tax Rate Average

Processed Collections[2,3]
January 2018 – June 2018

Divided by

CY 2017 Tax Rate Average

- Note 1: The calculation above is a simplification of process to certify the 2019 figures.
- Note 2: There are allowable adjustments outlined in statute.
- Note 3: Estimates may be used if actuals are not available.

LIT – Auditor of State's Office

- The Auditor of the State ("AOS") is responsible for making monthly distributions to the county auditor's offices. Distributions represent 1/12 of the SBA certified totals.

- AOS will distribute supplemental and special LIT distributions to qualifying counties.

LIT – State Board of Accounts

- SBOA is responsible the development of the chart of accounts used by the all unit types.

- SBOA will also audit units to determine that LIT distributions were used in a manner consistent with statute.

- SBOA provides support to units with questions about receipting and utilizing their LIT dollars.

LIT – DLGF

- The DLGF serves two key functions with respect to LIT calculation and distribution process.

1) Review of pre-submission and official LIT ordinance and resolution submissions.
2) Calculation and distribution of Unit Level Reports for both CY Certified totals, Special, and Supplemental Distributions.

County Adopting Body

IC 6-3.6-3-1 outlines the adopting body as either the COUNTY FISCAL BODY or LOCAL INCOME TAX COUNCIL.

County Fiscal Body

If the county was a former CAGIT county, the County Council is the adopting body.

The County Council will pass an ordinance to make changes to the configuration of LIT in the county.

Local Income Tax Council

- If the county was a former COIT county, then the adopting body is the Local Income Tax Council.
- The county and each city and town has an opportunity to pass resolutions and vote on changes to the configuration of LIT in the county.

Note: IC 6-3.6-3-1 includes additional caveats that outline specific configurations used to determine adopting body and certain actions that can be taken by each body.

LIT Configuration

County Total LIT Rate

- Expenditure Rate
  - Certified Share: Includes Levy Freeze and School PTRC Rate
  - Economic Development
  - Public Safety: Includes Public Safety Access Point and FD, VFD, and EMS Alloc.
  - *New* Correctional/Rehabilitation Facility[1]
- Property Tax Relief
- Special Purpose Rate

Note: IC 6-3.6-3-1 confirms that the Correctional/Rehab Facility rate can only be adopted by the county fiscal body.

Expenditure Rate

- County expenditure rate includes the CERTIFIED SHARE, ECONOMIC DEVELOPMENT, PUBLIC SAFETY, and CORRECTIONAL/REHABILITATION rates.

- IC 6-3.6-6-2 states that the county expenditure rate is collectively capped between the options above at 2.5% for all counties except for Marion.

Property Tax Relief

- IC 6-3.6-5-6 states that the property tax relief cannot exceed 1.25%.

- In addition to selecting a rate, the county must identify how the relief will be applied:
  (1) Homesteads Properties (1%)
  (2) Residential property, long term care property, agricultural land, and other tangible property (2%)
  (3) Nonresidential real property, personal property, and other tangible property (3%)
  (4) For residential property (IC 6-1.1-20.6-4)

Special Purpose Rate

23 counties have had legislation passed under IC 6-3.6-7 that allows them to pass a LIT rate with a predefined reason and duration.

The special purpose rate cap is based on the statute.

LIT Adoption Time table

- IC 6-3.6-3-3 identifies when the LIT ordinances will go into effect.

- If a **rate change** is adopted:

DLGF Acceptance Date	Rate Change Effective Date
Nov. 1, 2017 – Aug. 31, 2018	Oct. 1, 2018
Sept. 1, 2018 – Oct. 31, 2018	Jan. 1, 2019
Nov. 1, 2018 – Aug. 31, 2019	Oct. 1, 2019

LIT Adoption Time table

- IC 6-3.6-3-3 identifies when the LIT ordinances will go into effect.

- If a **distribution change** is adopted:

Ordinance Adoption Date	Rate Change Effective Date
Nov. 1, 2017 – Oct. 31, 2018	Jan. 1, 2019
Nov. 1, 2018 – Oct. 31, 2019	Jan. 1, 2020

LIT Adoption Time table

- IC 6-3.6-3-4
- Tax rate remains in effect until effective date of ordinance; expiration date

(a) Except for a tax rate that has an expiration date, a tax rate remains in effect until the effective date of an ordinance that increases, decreases, or rescinds that tax rate.

(b) A tax rate may not be changed more than once each year under this article.

LIT Calculation by type

The DLGF's calculation of the Certified Shares is based on IC 6-3.6-6-12.

	SBA CY Certified Share Total
(minus)	**CAGIT (School) PTRC[1,2]**
(minus)	**LIT Levy Freeze**
	DLGF Certified Share Starting total

Note 1: School PTRC is only applied former CAGIT Counties

Note 2: School PTRC portion is equal to the first .25 of the county certified share rate.

LIT Calculation by type

The DLGF's calculation of the Certified Shares is based on IC 6-3.6-6-12.

Allocation Amount

In former CAGIT counties, a portion of the Certified Shares are distributed to all units **<u>including</u>** schools.

Attributed Allocation Amount

In all counties, Certified Shares are distributed to distributed to all units **<u>excluding</u>** schools.

The county unit is adjusted to add in the Welfare allocation.

LIT Calculation by type

	2018 Certified Levy
+	2017 Certified Shares
+	2017 Certified Shares (School PTRC)
+/-	Fire Territory Adjustment
-	Post 2005 Debt Levies
	Allocation Amount Calculation[1]
+	Welfare Allocation Amount[2]
	Attributed Allocation Amount Calculation

Note 1: There is an adjustments made for certain units with a $0 levy.

Note 2: The Welfare Allocation is applied to the county unit as per IC 6-3.6-2-18.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Local Income Tax Certified Distributions for 2019

Based on State Budget Agency's Estimated Distributions Released October 1, 2018

(Please note that these figures are subject to change if a county's income tax rate or allocation is modified in October 2018.)

County 01 Adams

Expenditure Rate - Certified Shares Revenue	4,370,604	Expenditure Rate - Public Safety Revenue	1,821,085	Expenditure Rate - Economic Development Revenue	2,923,268
		PSAP Distribution	0		
IC 6-3.6-6-3(a)(2) Distribution	0	Public Safety Distribution	1,821,085		
Certified Shares Distribution	4,370,604				

Unit	Expenditure Rate - Certified Shares: IC 6-3.6-6-3(a)(2) Distribution	Expenditure Rate - Certified Shares: Certified Shares Distribution	Total Expenditure Rate - Certified Shares Distribution	Estimated Public Safety Distribution	Economic Development Distribution
ADAMS COUNTY	0	2,497,768	2,497,768	1,101,475	1,895,112
BLUE CREEK TOWNSHIP	0	5,244	5,244	0	0
FRENCH TOWNSHIP	0	5,992	5,992	0	0
HARTFORD TOWNSHIP	0	8,056	8,056	0	0
JEFFERSON TOWNSHIP	0	5,868	5,868	0	0
KIRKLAND TOWNSHIP	0	12,010	12,010	0	0
MONROE TOWNSHIP	0	29,818	29,818	0	0
PREBLE TOWNSHIP	0	10,649	10,649	0	0
ROOT TOWNSHIP	0	16,801	16,801	0	0
ST. MARYS TOWNSHIP	0	9,044	9,044	0	0
UNION TOWNSHIP	0	10,449	10,449	0	0
WABASH TOWNSHIP	0	14,023	14,023	0	0
WASHINGTON TOWNSHIP	0	32,495	32,495	0	0
DECATUR CIVIL CITY	0	887,123	887,123	472,343	674,868

In addition to the above distributions, below are the estimates of the revenue to be generated by local income tax rates imposed within the county for the following purposes:

Property Tax Relief 2,727,298

10/2/2018

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Local Income Tax Certified Distributions for 2019

Based on State Budget Agency's Estimated Distributions Released October 1, 2018

(Please note that these figures are subject to change if a county's income tax rate or allocation is modified in October 2018.)

County 11 Clay

Expenditure Rate - Certified Shares Revenue	5,101,530	Expenditure Rate - Public Safety Revenue	1,275,382	Expenditure Rate - Economic Development Revenue	0
		PSAP Distribution	0		
IC 6-3.6-6-3(a)(2) Distribution	1,275,383	Public Safety Distribution	1,275,382		
Certified Shares Distribution	3,826,147				

Unit	Expenditure Rate - Certified Shares: IC 6-3.6-6-3(a)(2) Distribution	Expenditure Rate - Certified Shares: Certified Shares Distribution	Total Expenditure Rate - Certified Shares Distribution	Estimated Public Safety Distribution	Economic Development Distribution
CLAY COUNTY	466,666	2,090,001	2,556,667	833,640	0
BRAZIL TOWNSHIP	14,954	63,384	78,338	0	0
CASS TOWNSHIP	446	1,892	2,338	0	0
DICK JOHNSON TOWNSHIP	4,853	20,568	25,421	0	0
HARRISON TOWNSHIP	5,835	24,732	30,567	0	0
JACKSON TOWNSHIP	3,503	14,848	18,351	0	0
LEWIS TOWNSHIP	1,187	5,033	6,220	0	0
PERRY TOWNSHIP	3,042	12,895	15,937	0	0
POSEY TOWNSHIP	6,139	26,022	32,161	0	0
SUGAR RIDGE TOWNSHIP	2,643	11,203	13,846	0	0
VAN BUREN TOWNSHIP	4,380	18,566	22,946	0	0
WASHINGTON TOWNSHIP	1,380	5,848	7,228	0	0
BRAZIL CIVIL CITY	223,457	947,131	1,170,588	377,783	0
CARBON CIVIL TOWN	1,268	5,375	6,643	2,144	0

In addition to the above distributions, below are the estimates of the revenue to be generated by local income tax rates imposed within the county for the following purposes:

Property Tax Relief	3,826,147	Special Purpose	1,275,382

10/2/2018

Common Questions

- My levy is the same as last year, why did my distribution go up/down?
- If my certified levy was zero, why am I still receiving a LIT distribution?
- My levy increased due to a new debt, but why didn’t my LIT distribution increase?

LIT Calculation by type

- The DLGF's calculation of the Public Shares is based on IC 6-3.6-6-8.

	SBA CY Public Safety Total
(minus)	**PSAP Allocation**
(minus)	**Portion earmarked for FD, VFD, EMS**
	DLGF Public Safety Starting total

LIT Calculation by type

- The DLGF's calculation of the Public Shares is based on IC 6-3.6-6-8.

- In COIT counties, public safety is distributed to counties, cities, and towns using the **Attributed Allocation Amount** method.

- In CAGIT counties, public safety is distributed to counties, cities, and towns using the levy method.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Local Income Tax Certified Distributions for 2019

Based on State Budget Agency's Estimated Distributions Released October 1, 2018

(Please note that these figures are subject to change if a county's income tax rate or allocation is modified in October 2018.)

County 11 Clay

Expenditure Rate - Certified Shares Revenue	5,101,530	Expenditure Rate - Public Safety Revenue	1,275,382	Expenditure Rate - Economic Development Revenue	0
		PSAP Distribution	0		
IC 6-3.6-6-3(a)(2) Distribution	1,275,383	Public Safety Distribution	1,275,382		
Certified Shares Distribution	3,826,147				

Unit	Expenditure Rate - Certified Shares: IC 6-3.6-6-3(a)(2) Distribution	Expenditure Rate - Certified Shares: Certified Shares Distribution	Total Expenditure Rate - Certified Shares Distribution	Estimated Public Safety Distribution	Economic Development Distribution
CLAY COUNTY	466,666	2,090,001	2,556,667	833,640	0
BRAZIL TOWNSHIP	14,954	63,384	78,338	0	0
CASS TOWNSHIP	446	1,892	2,338	0	0
DICK JOHNSON TOWNSHIP	4,853	20,568	25,421	0	0
HARRISON TOWNSHIP	5,835	24,732	30,567	0	0
JACKSON TOWNSHIP	3,503	14,848	18,351	0	0
LEWIS TOWNSHIP	1,187	5,033	6,220	0	0
PERRY TOWNSHIP	3,042	12,895	15,937	0	0
POSEY TOWNSHIP	6,139	26,022	32,161	0	0
SUGAR RIDGE TOWNSHIP	2,643	11,203	13,846	0	0
VAN BUREN TOWNSHIP	4,380	18,566	22,946	0	0
WASHINGTON TOWNSHIP	1,380	5,848	7,228	0	0
BRAZIL CIVIL CITY	223,457	947,131	1,170,588	377,783	0
CARBON CIVIL TOWN	1,268	5,375	6,643	2,144	0

In addition to the above distributions, below are the estimates of the revenue to be generated by local income tax rates imposed within the county for the following purposes:

Property Tax Relief	3,826,147	Special Purpose	1,275,382

10/2/2018

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Local Income Tax Certified Distributions for 2019

Based on State Budget Agency's Estimated Distributions Released October 1, 2018

(Please note that these figures are subject to change if a county's income tax rate or allocation is modified in October 2018.)

County 08 Carroll

Expenditure Rate - Certified Shares Revenue	7,105,239	Expenditure Rate - Public Safety Revenue	391,521	Expenditure Rate - Economic Development Revenue	652,706
Levy Freeze Revenue	2,755,004	PSAP Distribution	391,521		
IC 6-3.6-6-3(a)(2) Distribution	1,087,559	Public Safety Distribution	0		
Certified Shares Distribution	3,262,676				

Unit	Expenditure Rate - Certified Shares: IC 6-3.6-6-3(a)(2) Distribution	Expenditure Rate - Certified Shares: Certified Shares Distribution	Total Expenditure Rate - Certified Shares Distribution	Estimated Public Safety Distribution	Economic Development Distribution
CARROLL COUNTY	345,611	1,699,598	2,045,209	0	413,234
ADAMS TOWNSHIP	938	4,339	5,277	0	0
BURLINGTON TOWNSHIP	9,713	44,946	54,659	0	0
CARROLLTON TOWNSHIP	1,223	5,662	6,885	0	0
CLAY TOWNSHIP	3,779	17,486	21,265	0	0
DEER CREEK TOWNSHIP	7,835	36,257	44,092	0	0
DEMOCRAT TOWNSHIP	4,687	21,692	26,379	0	0
JACKSON TOWNSHIP	6,955	32,186	39,141	0	0
JEFFERSON TOWNSHIP	11,337	52,461	63,798	0	0
LIBERTY TOWNSHIP	2,708	12,530	15,238	0	0
MADISON TOWNSHIP	707	3,274	3,981	0	0
MONROE TOWNSHIP	3,820	17,676	21,496	0	0
ROCK CREEK TOWNSHIP	2,947	13,636	16,583	0	0
TIPPECANOE TOWNSHIP	2,408	11,142	13,550	0	0

In addition to the above distributions, below are the estimates of the revenue to be generated by local income tax rates imposed within the county for the following purposes:

Property Tax Relief 870,047

10/2/2018

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Local Income Tax Certified Distributions for 2019

Based on State Budget Agency's Estimated Distributions Released October 1, 2018

(Please note that these figures are subject to change if a county's income tax rate or allocation is modified in October 2018.)

County 35 Huntington

Expenditure Rate - Certified Shares Revenue	8,779,745	Expenditure Rate - Public Safety Revenue	2,573,374	Expenditure Rate - Economic Development Revenue	1,892,805
		PSAP Distribution	681,187		
IC 6-3.6-6-3(a)(2) Distribution	1,892,186	Public Safety Distribution	1,892,187		
Certified Shares Distribution	6,887,559				

Unit	Expenditure Rate - Certified Shares: IC 6-3.6-6-3(a)(2) Distribution	Expenditure Rate - Certified Shares: Certified Shares Distribution	Total Expenditure Rate - Certified Shares Distribution	Estimated Public Safety Distribution	Economic Development Distribution
HUNTINGTON COUNTY	471,928	2,517,034	2,988,962	798,211	758,773
CLEAR CREEK TOWNSHIP	5,497	26,495	31,992	0	0
DALLAS TOWNSHIP	3,456	16,658	20,114	0	0
HUNTINGTON TOWNSHIP	22,845	110,109	132,954	0	0
JACKSON TOWNSHIP	5,556	26,777	32,333	0	0
JEFFERSON TOWNSHIP	1,355	6,531	7,886	0	0
LANCASTER TOWNSHIP	1,916	9,235	11,151	0	0
POLK TOWNSHIP	1,602	7,723	9,325	0	0
ROCK CREEK TOWNSHIP	2,535	12,217	14,752	0	0
SALAMONIE TOWNSHIP	2,547	12,277	14,824	0	0
UNION TOWNSHIP	1,753	8,448	10,201	0	0
WARREN TOWNSHIP	3,730	17,978	21,708	0	0
WAYNE TOWNSHIP	1,796	8,655	10,451	0	0
HUNTINGTON CIVIL CITY	621,519	2,995,572	3,617,091	949,967	886,698

LIT Calculation by type

- The DLGF's calculation of the Economic Development is based on IC 6-3.6-6-9.
- Economic Development is distributed to counties, cities, and towns.
- Counties may opt to have economic development distributed on the basis of levy or on the basis on population.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Local Income Tax Certified Distributions for 2019

Based on State Budget Agency's Estimated Distributions Released October 1, 2018

(Please note that these figures are subject to change if a county's income tax rate or allocation is modified in October 2018.)

County 35 Huntington

Expenditure Rate - Certified Shares Revenue	8,779,745	Expenditure Rate - Public Safety Revenue	2,573,374	Expenditure Rate - Economic Development Revenue	1,892,805
		PSAP Distribution	681,187		
IC 6-3.6-6-3(a)(2) Distribution	1,892,186	Public Safety Distribution	1,892,187		
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Unit	Expenditure Rate - Certified Shares: IC 6-3.6-6-3(a)(2) Distribution	Expenditure Rate - Certified Shares: Certified Shares Distribution	Total Expenditure Rate - Certified Shares Distribution	Estimated Public Safety Distribution	Economic Development Distribution
HUNTINGTON COUNTY	471,928	2,517,034	2,988,962	798,211	758,773
CLEAR CREEK TOWNSHIP	5,497	26,495	31,992	0	0
DALLAS TOWNSHIP	3,456	16,658	20,114	0	0
HUNTINGTON TOWNSHIP	22,845	110,109	132,954	0	0
JACKSON TOWNSHIP	5,556	26,777	32,333	0	0
JEFFERSON TOWNSHIP	1,355	6,531	7,886	0	0
LANCASTER TOWNSHIP	1,916	9,235	11,151	0	0
POLK TOWNSHIP	1,602	7,723	9,325	0	0
ROCK CREEK TOWNSHIP	2,535	12,217	14,752	0	0
SALAMONIE TOWNSHIP	2,547	12,277	14,824	0	0
UNION TOWNSHIP	1,753	8,448	10,201	0	0
WARREN TOWNSHIP	3,730	17,978	21,708	0	0
WAYNE TOWNSHIP	1,796	8,655	10,451	0	0
HUNTINGTON CIVIL CITY	621,519	2,995,572	3,617,091	949,967	886,698

LIT Supplemental Distribution

- County qualification for the supplemental distribution is based on IC 6-3.6-9-15(a):

(a) If the budget agency determines that the balance in a county trust account exceeds fifteen percent (15%) of the certified distributions to be made to the county in the determination year, the budget agency shall make a supplemental distribution to the county from the county's trust account. The budget agency shall use the trust account balance as of December 31 of the year that precedes the determination year by two (2) years…

LIT Supplemental Distribution

SBA Conceptual Calculation	**Example**
Determination Year ("DY") = 2019	**DY = $100**
Trust Account Year ("TAY") = 2017	**TAY = $20**
Is TAY > 15% of DY?	**Yes.**
How much supplement will the county receive?	**Supplemental Distribution = $5**

LIT Supplemental Distribution

- The DLGF will calculate the unit level breakdown for the supplemental distribution based on IC 6-3.6-9-15(d)(2)(A)&(B).

(2) The department of local government finance shall determine for the county and each taxing unit within the county:
  (A) the amount and allocation of the supplemental distribution attributable to the taxes that were imposed as of December 31 of the trust account balance year, including any specific distributions for that year; and
  (B) the amount of the allocation for each of the purposes set forth in this article, using the allocation percentages in effect in the trust account balance year.

LIT Supplemental Distribution

- SBA County Informational Reports: https://www.in.gov/sba/2588.htm

- IC 6-3.6-9-15 bases the Supplemental Distribution eligibility on the trust account balance on **December 31**.

- IC 6-3.6-9-14 requires the Budget Agency to submit a report with the county trust account balance on **November 2**.

LIT Supplemental Distribution

Supplemental Distribution Timeline

- May 2 SBA will provide the county totals for qualifying counties to the DLGF.
- May 16 The DLGF will calculate and post provide the unit level calculations to the for all counties.
- June 1 The county auditor will distribute the Supplement LIT funds to each unit within the county.

Budget Overview

Budget Calendar Overview

Date	Action
Friday, Oct. 12	Last day to post notice to taxpayers of proposed 2019 budgets and net tax levies and public hearing (Budget Form 3) to Gateway. Notice must be posted at least ten days before the public hearing, which must occur at least ten days before the adoption for most taxing units. **IC 6-1.1-17-3**
Monday, Oct. 22	Last possible day for taxing units to hold a public hearing on their 2019 budgets. Public hearing must be held at least ten days before budget is adopted. **IC 6-1.1-17-5**
Monday, Oct. 29	Last possible day ten or more taxpayers may object to a proposed 2019 budget, tax rate, or tax levy of a political subdivision. Objection must be filed not more than seven days after the public hearing. This deadline is subject to the scheduling of the public hearing. **IC 6-1.1-17-5(b)**

Budget Calendar Overview

Date	Action
Thursday, Nov. 1	Deadline for all taxing units to adopt 2019 budgets, tax rates, and tax levies. **IC 6-1.1-17-5(a)**
Monday, Nov. 5	Last day for units to submit their 2019 budgets, tax rates, and tax levies to the DLGF through Gateway as prescribed by the DLGF.
Thursday, Dec. 15	Last day for the DLGF to accept additional appropriation requests for the 2018 budget year from units as prescribed by the DLGF.

Budget Calendar Overview

Date	Action
Monday, Dec. 31	Deadline for the DLGF to certify 2019 budgets, tax rates, and tax levies unless a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal under IC 6-1.1-18.5-16. If a county has a unit issuing debt or filing a shortfall appeal, the deadline for budget certification is January 15. **IC 6-1.1-17-16**

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Contact the DLGF

- Gateway Support: gateway@dlgf.in.gov
- Telephone: (317) 232-3777
- Toll Free: (888) 739-9826
- Additional Appropriation email: AdditionalAppropriationRequests@dlgf.in.gov
- Website: www.in.gov/dlgf
- "Contact Us": www.in.gov/dlgf/2338.htm
- Budget Field Representative Map: http://www.in.gov/dlgf/files/Field_Rep_Map_-_Budget.pdf