DLGF Updates for County Treasurers

Matthew Parkinson, Deputy Commissioner
Fred Van Dorp, Budget Director
August 3, 2017

Agency Overview

• Oversee property tax assessments.
• Review and certify budgets.
• Department Mission: To ensure a fair and equitable property tax system for Indiana taxpayers.
Agency Overview

• Divisions:
  • Assessment
  • Budget
  • Communications
  • Data Analysis
  • Executive/Legal
• Around 40 employees.
• Operate out of Indiana Government Center and throughout the state.

Assessment Division

• Promulgates rules pertaining to property assessment.
• Reviews ratio studies submitted by County Assessors.
• Performs assessments on State-Distributable utilities and railroads.
Budget Division

- Assists taxing units with budget preparation.
- Reviews and certifies budgets for over 2,000 taxing units.
- Performs calculations throughout the year to assist the budget certification process.

Communications Division

- Releases information from the Department for local governments.
- Serves as the Department’s primary media contact.
- Maintains the Department’s online presence.
Data Analysis Division

- Performs annual reviews of sales, assessment, and property tax bill data.
- Supports Gateway for Government Units, a data collection and public transparency site.
- Provides data for public data requests and supports the operations of the Department’s other divisions.

Executive/Legal

- Provides operational guidance to Department staff.
- Assists with analysis of policy and legislative proposals.
- Serves as a contact point for questions from local government officials.
Assessment to Tax Bills

- The Department aims to serve as a resource for local governments throughout each assessment and budget cycle.
- The Department serves as both a regulatory body and an advisor to local governments.

Spring 2017 highlights

- February 2017: 92 county budget orders certified on time.
  - Third consecutive year!
- April 2017: 92 county tax bills mailed to taxpayers on time.
  - Fourth consecutive year!
DLGF and County Treasurers

- The Department certifies property tax management software, including Tax & Billing software providers.
- The administrative rule governing property tax management systems is 50 IAC 26.

DLGF and County Treasurers

- Certification occurs on a five year schedule.
- Certification occurs in three phases:
  - Phase 1: Vendor certification.
  - Phase 2: Vendor pairing certification.
  - Phase 3: County implementation.
- The last round of certifications concluded June 30, 2015.
- The next round of certifications will conclude June 30, 2020.
DLGF and County Treasurers

- The Department is required by IC 6-1.1-22-8.1 to prescribe a form for the property tax bill, commonly referred to as the TS-1.
- For 2017, the TS-1 saw calculation changes relating to local income tax credits and some wording updates.

Market Segmentation

- The Department is going through the rule-making process to release guidance on market segmentation.
- Market segmentation refers to the identification and use of comparable sales properties in a sales comparison analysis.
Budget Order Deadline

- The current deadline for certification of budget orders is February 15.
- Beginning with 2019 budgets, the deadline becomes December 31 by default. The deadline is January 15 if a taxing unit in a county is filing a shortfall appeal or issuing debt after December 1.

Tax Bill Mailing Deadline

- Senate Enrolled Act (SEA) 386-2017 introduced a new property tax bill mailing deadline for County Treasurers.
- Beginning in 2018, bills must be mailed on or before April 15 each year.
- IC 6-1.1-22-8.1.
Contact the Department

Matthew Parkinson, Deputy Commissioner
  • Telephone: 317.232.3759
  • Email: mparkinson@dlgf.in.gov
Fred Van Dorp, Budget Director
  • Telephone: 317.234.3937
  • Email: fvandorp@dlgf.in.gov
  • Website: www.in.gov/dlgf
  • “Contact Us”: www.in.gov/dlgf/2338.htm