



## **DLGF Updates for County Treasurers**

**Matthew Parkinson, Deputy Commissioner**  
**Fred Van Dorp, Budget Director**  
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### **Agency Overview**

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



## Agency Overview

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

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## Assessment Division

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

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## Budget Division

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- 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.

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## Communications Division

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- Releases information from the Department for local governments.
- Serves as the Department's primary media contact.
- Maintains the Department's online presence.

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## Data Analysis Division

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- 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.

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## Executive/Legal

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- 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.

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## Assessment to Tax Bills

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- 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.

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## Spring 2017 highlights

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- 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!

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## DLGF and County Treasurers

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

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## DLGF and County Treasurers

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- 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.

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## DLGF and County Treasurers

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- 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.

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## Market Segmentation

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- 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.

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## Budget Order Deadline

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- 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.

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## Tax Bill Mailing Deadline

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- 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.

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## Contact the Department

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Matthew Parkinson, Deputy Commissioner

- Telephone: 317.232.3759
- Email: [mparkinson@dlgf.in.gov](mailto:mparkinson@dlgf.in.gov)

Fred Van Dorp, Budget Director

- Telephone: 317.234.3937
- Email: [fvandorp@dlgf.in.gov](mailto:fvandorp@dlgf.in.gov)
- Website: [www.in.gov/dlgf](http://www.in.gov/dlgf)
- "Contact Us": [www.in.gov/dlgf/2338.htm](http://www.in.gov/dlgf/2338.htm)