

Stanley, Amanda

From: Michalak, Mary Jane on behalf of Rushenberg, Tim
Sent: Wednesday, December 16, 2009 2:33 PM
To: Michalak, Mary Jane
Subject: Thank you for a great year!

Dear Local Official,

One year ago yesterday, Governor Mitch Daniels appointed me as the Commissioner of the Department of Local Government Finance and charged me to lead the Department with the mission of returning Indiana's property tax billing to a regular cycle, with the first installment due on May 10 and second installment due on November 10 of each year. On-time property tax billing provides predictability for taxpayers because they know when to expect to pay their bills. It also provides local units of government with expected cash flow, reducing or eliminating the need for costly borrowing to continue to provide services to taxpayers.

Last year at this time, no 2009 budget orders had been issued. In fact, the Department had not yet received any certified net assessed values (NAVs) from any county, and only 37 assessment-sales ratio studies had been approved (with only 66 received from county assessors). In fact, there were still four 2008 budget orders that had not yet been issued.

We have certainly come a long way in one year. In fact, I am confident we will accomplish our mission of restoring the property assessment-to-tax billing cycle to its regular schedule in at least 70 counties in 2010.

As of today, the Department has issued ten (10) 2010 budget orders, with an additional 30 counties' budgets currently under review – 17 of which have received their preliminary budgets, rates, and levies ("1782 notices"). We have received NAVs from a total of 66 counties. We have approved 85 ratio studies of the 88 received (including LaPorte and Porter counties), and expect to receive the remaining four ratio studies by late December or early January. Only one 2009 budget order (LaPorte County) remains to be issued.

I am proud of the work of the "DLGF Team" over the last 12 months, and sincerely thank them for their efforts and dedication toward the mission. We improved the data submissions and compliancy review process; we improved the turnaround time on ratio study approvals, and we are churning out 2010 budget orders as fast as we can with the cooperation of the local officials and all of the Department staff who are stepping up to assist our budget team by holding budget hearings and traveling the State to collect budget paperwork from the county auditors.

However, this success would not be possible without the hard work of our partners at the local level across the state, so as we enter 2010, know that your partnership is greatly appreciated.

Because submission of the ratio study is the first step in on-time billing, county assessors and their teams helped pave the way for success, with several improving their ratio study submissions by approximately six months or more: **Blackford County** (176 days), **Greene County** (168 days), **Hendricks County** (243 days), **Knox County** (177 days), **LaGrange County** (210 days), **Marion County** (233 days), **Miami County** (177 days), **Noble County** (183 days), **St. Joseph County** (183 days), and **Washington County** (202 days). This is tremendous improvement, and we thank them for their efforts.

Even with earlier ratio studies, the process cannot move forward without submissions of NAV, and county auditors and their teams took the batons they were passed and ran with them. Several county auditors improved their certification dates by approximately seven months or more: **Blackford County** (212 days), **Carroll**

County (202 days), **Henry County** (212 days), **Porter County** (307 days), **Shelby County** (221 days), and **Washington County** (211 days). Congratulations to the auditors in these counties and their teams for their hard work!

We are still hopeful that counties that have not yet submitted their 2010 NAVs may still achieve on-time property tax billing through the diligence, cooperation, and teamwork of the local officials. We know that on-time billing is still possible in 2010 with budget orders issued late in March and early April because of what Owen County and Kosciusko County were able to accomplish last year. While every county is unique and has their own individual circumstances, anything is possible with a plan, teamwork, cooperation, communication, desire and dedication.

I continue to encourage you in your efforts in making 2010 the “Year of No Excuses,” and again appreciate all the work you have accomplished over the last 12 months. I am proud to be a part of this historical time in our State, and thank you for your service to the citizens and taxpayers of Indiana.

Very Respectfully,

Timothy J. Rushenberg
Commissioner
Indiana Department of Local Government Finance

Taxpayer First. Local Control. Excellence.