

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058
INDIANAPOLIS, IN 46204
PHONE (317) 232-3773
FAX (317) 232-8779

TO: Local Government Fiscal Officers
FROM: Timothy J. Rushenberg, Commissioner
RE: 2009/2010 Budget Calendar
DATE: July 2, 2009

JR
7/2/09

2009/2010 Budget Calendar

Dates include changes made recently in HEA 1001(ss) by action of the 2009 General Assembly during the Special Session. Please note that the deadlines occurring on a Saturday, Sunday, or Legal Holidays are effective on the next business day.

The information in **bold** indicates a change in the law. The asterisk (*) indicates an administrative change made by the Department to the affected deadline because of an oversight in the legislation to move those deadlines one (1) month later in the budget cycle.

January 1	Beginning of new calendar budget year. Year-end cash balances and operating results available.
January 15	Assessment date for mobile homes. IC 6-1.1-1-2.
January 30	Units file 2008 Annual Report with State Board of Accounts and report of expenditures to DLGF. IC 5-11-1-4.
February 1	Deadline for fiscal schools to adopt a budget. IC 6-1.1-17-5.6.
February 15	DLGF to certify budgets, rates, and property tax levies. IC 6-1.1-17-16.
March 1	Units report annexations to the DLGF. IC 6-1.1-1-2. Assessment date for all property. IC 6-1.1-1-2; IC 6-1.1-7. Deadline to establish new taxing units. IC 6-1.1-1-2.
March	DLGF calculates levy excess using December tax distribution. IC 6-1.1-18.5-17.
April 1	DLGF reviews budget by fund for each school corporation. IC 6-1.1-17-16(j).

- Deadline to create fire protection territory for following year taxes. IC 36-8-19-6.
- April 25 Last day for county treasurer to mail property tax statements for taxes due May 10. IC 6-1.1-22-8.1.
- Deadline for first tax rate advertisement for taxes due May 10. IC 6-1.1-22-4.
- May 10 Deadline for spring property tax payments. IC 6-1.1-22-9.
- May 14 Last day for library boards to adopt CPF plan. IC 36-12-12-3.
- June 30 Spring property tax distribution. IC 6-1.1-27-1.
- First six (6) months fund balances and operating results available.
- Beginning of following year's 18 month budget cycle.
- The DLGF and the Department of Revenue shall jointly calculate the CAGIT or COIT rate that must be imposed in a county to raise income tax revenue in the following year. IC 6-3.5-1.5.
- July 1 Assessors file assessed values with county auditors. IC 6-1.1-3-17(b).
- July 14 Last day for Redevelopment Commissions to report available TIF surplus to county auditor. IC 36-7-14-39.
- July 31 Last day for library fiscal body to reject or approve CPF plan. IC 36-12-12-4.
- DLGF certifies reassessment levies to all counties. IC 6-1.1-4-27.5.
- Last day to adopt ordinance establishing, increasing, or decreasing COIT rates (IC 6-3.5-6-8(c)), CAGIT (IC 6-3.5-1.1-2(c)), or CEDIT (IC 6-3.5-7-5(d)). .
- August 1 Deadline for county auditors to file certificate of net assessed values and estimates of miscellaneous revenues with units and DLGF. IC 6-1.1-17-1.
- Deadline to certify the ensuing year's income tax distribution. IC 6-3.5-1.1-9.
- Deadline for units to submit to DLGF cumulative fund proposals. IC 6-1.1-17-16.7
- September 2 Last day for first publication of proposed levy, budget, and notice to taxpayers of public hearing (Budget Form 3). IC 6-1.1-17-3.**
- September 9 Last day for second publication of proposed levy, budget, and notice to taxpayers of public hearing (Budget Form 3). IC 6-1.1-17-3.**

If a taxpayer objection petition is filed, the fiscal body of the political subdivision shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. IC 6-1.1-17-5(c).

***Deadline for cities and counties to adopt salary ordinance for following year. IC 36-2-5-3; IC 36-4-7-3; IC 36-5-3-2.**

- November 3** Last day for taxing units to file adopted budgets with county auditor and County Tax Adjustment Board (TAB). Must be not later than two (2) days after budget adoption. IC 6-1.1-17-5.
- November 10 Fall property tax payments due. IC 6-1.1-22-9.
- November 18** County Auditor advertises "TAB chart" of adopted tax rates of taxing units *only if* there is a modification by County Auditor or County TAB to adopted tax rates, levies, or budgets. IC 6-1.1-17-12.
- November 28** Last day for taxpayers to object to County TAB or County Auditor's modifications to unit's tax rate, levy, or budget as published in the TAB chart. IC 6-1.1-17-13. (Units also have an opportunity to appeal actions of the TAB or auditor according to IC 6-1.1-17-15).
- December 15 Last day for DLGF to accept additional appropriation requests from units. IC 6-1.1-18-5.
- December 30 Deadline for units to file shortfall excess levy appeals with DLGF. IC 6-1.1-18.5-16.
- December 31 Fall property tax distribution. IC 6-1.1-27-1.
- End of business for calendar/budget year.
- Last day to accept applications for deductions and credits. IC 6-1.1-12-44.

If you have any questions, please contact Dan Jones, Assistant Budget Director, at djones@dlgf.in.gov or (317) 232-0651.

Attached:
Civil Taxing Unit Budget Flowchart