
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

MEMORANDUM

TO: Local Government Fiscal Officers

FROM: Dan Jones, Assistant Budget Division Director 

DATE: May 20, 2010

SUBJECT: 2010/2011 Revised Budget Calendar

On-time property tax bills are a top priority for the Department of Local Government Finance ("DLGF") for 2010 and 2011.

In order to achieve this objective it is necessary for all who are involved in the tax process to understand that there are sequential deadlines for completing various tasks. Attached are key deadlines for calendar year 2010. Please note that the deadlines occurring on a Saturday, Sunday, or Legal Holidays are effective on the next business day; thus, the **deadlines below were adjusted to reflect the appropriate business day the activity must be accomplished in order to stay on-time for 2010 and 2011.** Failure to comply with any of these deadlines jeopardizes the possibility for the billing of property taxes on the statutory timeline.

You may contact your local DLGF field representative with specific questions about the budget calendar or the budget process. You can locate your field representative by visiting "Contact Us" on our web site at www.in.gov/dlgf/2338.htm#BudgetFld or by calling 317-232-3773.

2010/2011 Budget Calendar

Dates occurring on a Saturday, Sunday, or Legal Holidays are effective on the next business day; thus, the dates below were modified to reflect the appropriate business day the activity must be accomplished.

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; IC 6-1.1-7.
February 1	Deadline for schools on a fiscal year budget to adopt a budget. IC 6-1.1-17-5.6.
February 15	DLGF certifies 2010 budgets, rates, and property tax levies. IC 6-1.1-17-16.
March 1	Units file 2009 Annual Report with State Board of Accounts. In addition to being used for SBOA audit, this information is used by the Department to prepare an annual report on expenditure per capita of political subdivisions. IC 5-11-1-4; IC 6-1.1-33.5-7. Assessment and valuation date for all tangible property except annually assessed mobile homes under IC 6-1.1-7 (2011 tax bills). IC 6-1.1-1-2; IC 6-1.1-1-19. The valuation date implies two other deadlines for the same day: Deadline for reporting annexations to the DLGF. Deadline for establishing new taxing units. Deadline for <u>each</u> political subdivision to submit report to DLGF of any outstanding bonds or leases (as of January 1). IC 5-1-18-9. Deadline for county auditors to submit electronic data of tax duplicate for 2009 pay 2010 to DLGF and Legislative Services Agency. IC 36-2-9-20.
March 15	Last day for county auditor to prepare and deliver to the Auditor of State and county treasurer a certified copy of an abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in 2010 in each taxing district of the county. IC 6-1.1-22-5.
March	DLGF calculates levy excess using December tax distribution. (Not a statutory deadline.) IC 6-1.1-18.5-17.
April 1	Deadline for DLGF to review budget by fund for each school corporation. IC 6-1.1-17-16(j).

Deadline for creation of fire protection territory for following year taxes.
IC 36-8-19-6.

April 23 **Last day for county treasurer to mail 2009-pay-2010 property tax bills for taxes due May 10.** IC 6-1.1-22-8.1.

Last day for county treasurer to give first notice of the 2010 tax rate to be collected in the county for each purpose and the total of the rates in each taxing district. IC 6-1.1-22-4.

April 30 Last day for county treasurer to give second notice of the 2010 tax rate to be collected in the county for each purpose and the total of the rates in each taxing district. IC 6-1.1-22-4.

May 7 Last day for county treasurer to give third notice of the 2010 tax rate to be collected in the county for each purpose and the total of the rates in each taxing district. IC 6-1.1-22-4.

May 10 **Due date for first installment 2010 property tax bills.** IC 6-1.1-22-9.

May 14 Last day for library boards to adopt CPF plan, hold a public hearing, and submit the plan to the library fiscal body. IC 36-12-12-3.

June 30 Property tax distribution of May 10 collection. 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.

DLGF and the Budget Agency (after Dec. 31, 2009) jointly calculate the CAGIT or COIT rate that must be imposed in a county to raise income tax revenue in 2011 for the property tax levy freeze. IC 6-3.5-1.5.

July 1 **Last day for county assessor to deliver the real estate book (i.e., roll 2010-pay-2011 real and personal property gross assessed values) to the county auditor.** IC 6-1.1-3-17(b); IC 6-1.1-5-14.

Beginning of budget year for schools on a fiscal year budget. IC 6-1.1-17-5.6.

July 14 Last day for Redevelopment Commissions to report available TIF surplus to county auditor. IC 36-7-14-39.

August 2 **Deadline for county auditors to certify 2010-pay-2011 net assessed values and estimates of miscellaneous revenues with units and DLGF.**
IC 6-1.1-17-1.

Last day for library fiscal body to reject or approve CPF plan submitted by the library board. IC 36-12-12-4.

Deadline for the State Budget Agency to certify the income tax distribution for 2011. IC 6-3.5-1.1-9; IC 6-3.5-6-17; IC 6-3.5-7-11

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 2011 tax 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 2011 tax levy, budget and notice to taxpayers of public hearing (Budget Form 3).** IC 6-1.1-17-3.

September 17 **Last day for units to submit proposed 2011 budgets, rates, and levies to county fiscal bodies for non-binding review and recommendation (This applies to taxing units that are not subject to binding review.) (forty-five (45) days before the civil taxing unit adopts its 2011 tax rate, levy, and budget).** IC 6-1.1-17-3.5.

September 20 **Last day for schools to adopt their Capital Projects Fund (CPF) Plan and Bus Replacement Plan.** IC 20-46-6-8.1; IC 20-46-5-6.1.

Last day that a library board may submit a Capital Project Fund Plans to the DLGF for inclusion in the following year's budget order. (Not a statutory deadline.) IC 36-12-12-4.

September 30 **Deadline for second and third class cities to adopt salary ordinances.** IC 36-4-7-3.

October 1 **Effective date for LOIT rate changes adopted by ordinance between January 1 and September 30.** IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9

Last day for taxing units that are subject to binding review to submit proposed budgets, rates, and levies to the appropriate city/town or county fiscal body for final adoption. Units subject to binding review include appointed governing bodies of a conservancy district, solid waste management district, or fire protection district, and appointed governing bodies that have a proposed budget increase from previous year over the assessed value growth quotient. (thirty (30) days before city/town or county fiscal body is required to adopt their 2011 budgets). IC 6-1.1-17-20.

October 15 **Last day for county fiscal body to complete review and issue non-binding recommendation to civil taxing units regarding civil taxing units' proposed**

2011 tax rates, levies, and budgets (fifteen (15) days before civil taxing unit adopts its rate, levy, and budget). IC 6-1.1-17-3.5.

October 19 Last day for units to file excessive levy appeals for annexation/consolidation/extension of services, three (3) year growth factor, emergency levy appeal, and correction of error with DLGF. IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (3), (13); IC 6-1.1-18.5-14.

Last day for schools to file with the DLGF for Transportation Operating Appeal. Appeal deadline is the same as for other units.

October 22 Last day for taxing units to hold a public hearing on the 2011 budget (except in Marion County and in second class cities). IC 6-1.1-17-5.

Deadline for units to submit TIR worksheets to DLGF. IC 6-1.1-21.2-11.

October 29 Last day ten (10) or more taxpayers may object to a 2011 budget, tax rate, or tax levy of a political subdivision (must occur not more than seven (7) days after the hearing). IC 6-1.1-17-5(b).

November 1 **Deadline for all taxing units to adopt 2011 budgets, rates, and levies.** IC 6-1.1-17-5(a).

If a taxpayer objection petition is filed, the fiscal body of the political subdivision shall adopt with its 2011 budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. IC 6-1.1-17-5(c).

In Marion County and second class cities, public hearing may be held anytime after introduction of 2011 budget. IC 6-1.1-17-5(a). Note that November 1 is the last date for adoption of the budget.

Last day to adopt ordinance establishing, increasing, decreasing, or rescinding “legacy” COIT, CAGIT, or CEDIT rates. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9.

Last day to adopt a “HEA 1478-2007” LOIT rate for levy freeze, public safety, or property tax relief. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9.

Deadline for counties and first class cities to adopt salary ordinance for 2011. IC 36-2-5-3; IC 36-4-7-3; IC 36-5-3-2.

Effective date for LOIT rate changes adopted by ordinance between October 1 and October 15. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9

- November 3 Last day for civil units file adopted 2011 budgets with county auditor and County Tax Adjustment Board (TAB). Must not be later than two (2) days after budget adoption. IC 6-1.1-17-5.
- November 10 **Due date for second installment 2010 property tax bills.** IC 6-1.1-22-9.
- November 18 *Only if* the budgets, tax rates, or tax levies are modified by the TAB or county auditor, the county auditor is required -- within fifteen (15) days of the modification -- publish a notice of the adopted tax rates for the various funds in each taxing district ("TAB chart"). IC 6-1.1-17-12.
- November 29 Ten (10) or more taxpayers or one (1) taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision may appeal from the TAB or county auditor's modification of a political subdivision's 2011 budget, tax rate, or tax levy by filing an objection with the county auditor. The statement must be filed not later than ten (10) days after the publication of the "TAB chart." IC 6-1.1-17-13. (Unit may appeal from TAB Chart to DLGF for increase in its tax rate or levy as modified by TAB or county auditor).
- December 1 Effective date for LOIT rate changes adopted by ordinance between October 16 and October 31. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9
- 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 6-1.1-18.5-12(a)(2).
- December 31 Property tax distribution of November 10 collection. IC 6-1.1-27-1.
- End of business for calendar/budget year. Deadline for towns to adopt salary ordinance for the ensuing year. IC 36-5-3-2. Note that the ordinance must be adopted the year before it is effective.
- Last day for taxpayer to complete and date applications for deductions and credits (must be filed with county auditor on or before January 5, 2011). IC 6-1.1-12-37; IC 6-1.1-12-44.