



# State Budget Committee

## Report from the Department of Local Government Finance

**Brian E. Bailey**  
Commissioner  
December 13, 2010



# 2010: “A Year in Review”

- 85 counties billed on-time
- Decreased the number of days late that tax bills were issued by 95.6 percent
  - Pay 2008: 13,416
  - Pay 2009: 8,566
  - Pay 2010: 594
- Improved communication and customer service
  - Weekly e-mails
  - Tools for taxpayers
  - Information for newly elected officials



# On-time billing in 2011

- As of December 13, 2010
  - Certified budget orders for units in 12 counties
  - Reviewing or reviewed budgets or units in 46 counties
  - Received certified net assessed values from 83 counties
  - Approved 91/91 submitted ratio studies
- Improvements by both Assessors and Auditors:
  - Assessors: average of 56 days sooner than last year
  - Auditors: average of 86 days sooner than last year
- Goal: 91 counties billing on-time

# 2007 pay 2008 Budget Certification Status Map

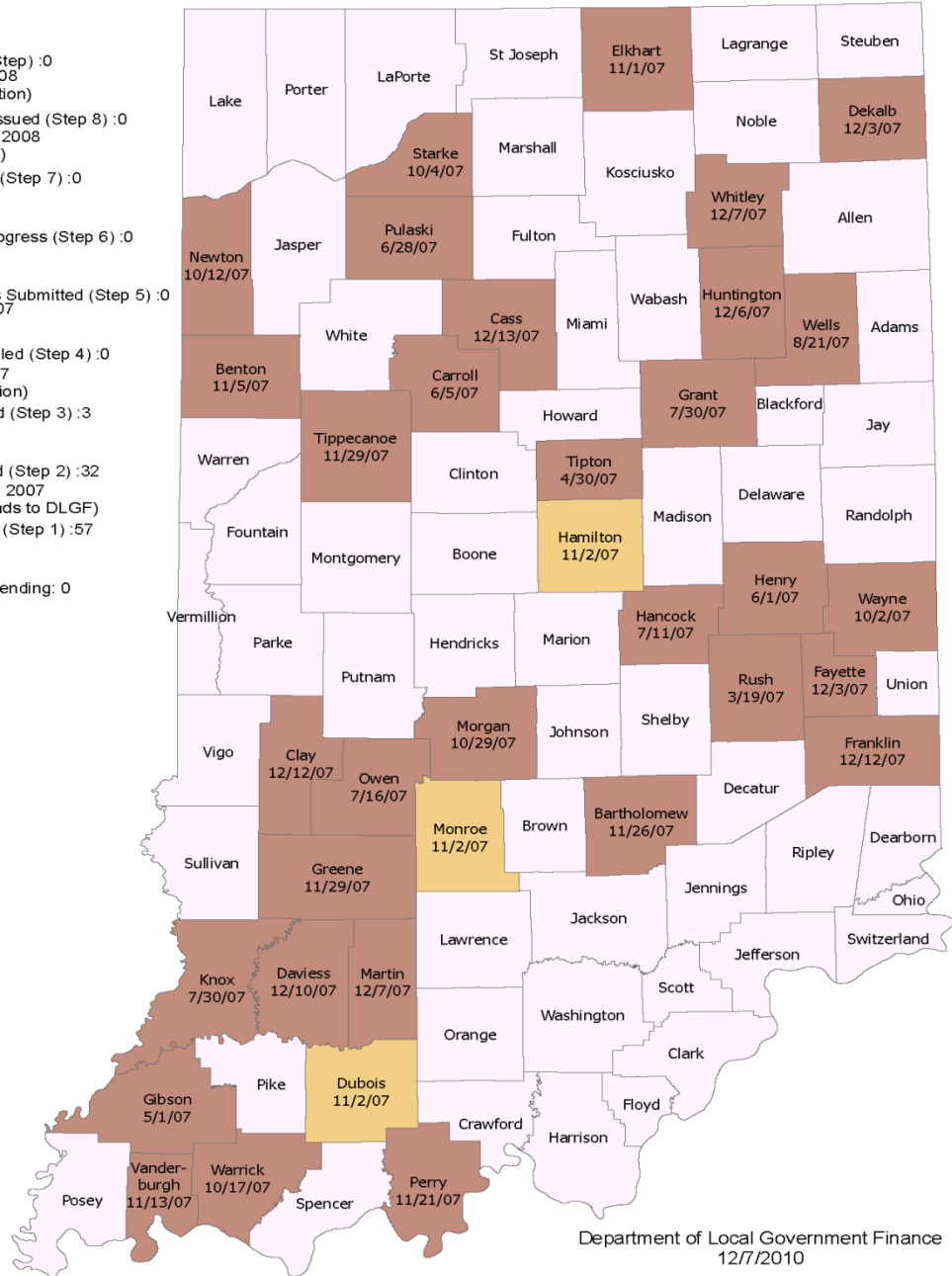
As of December 13, 2007



**Progress:**  
**2008 Billing**  
 As of  
**December 13, 2007**

## Indiana Counties

- Tax Bills Due (Final Step) :0  
 Due May 10, 2008  
 (Co. Treasurer Action)
- Final Budget Order Issued (Step 8) :0  
 Due February 15, 2008  
 (DLGF Action)
- 1782 Notices Issued (Step 7) :0  
 (DLGF Action)
- Budget Review in Progress (Step 6) :0  
 (DLGF Action)
- Net Assessed Values Submitted (Step 5) :0  
 Due August 1, 2007
- Assessed Values Rolled (Step 4) :0  
 Due July 1, 2007  
 (Co. Assessor Action)
- Sales Ratio Approved (Step 3) :3  
 (DLGF Action)
- Sales Ratio Received (Step 2) :32  
 Due Spring 2007  
 (Co. Assessor sends to DLGF)
- Awaiting Ratio Study (Step 1) :57
- State is performing trending: 0



# 2010 pay 2011 Budget Certification Status Map



**Progress:  
2011 Billing  
As of  
December 13, 2010**

## Indiana Counties

- Tax Bills Due (Final Step) :0  
Due May 10, 2011  
(Co. Treasurer Action)
- Final Budget Order Issued (Step 8) :12  
Due February 15, 2011  
(DLGF Action)
- 1782 Notices Issued (Step 7) :20  
(DLGF Action)
- Budget Review in Progress (Step 6) :20  
(DLGF Action)
- Net Assessed Values Submitted (Step 5) :31  
Due August 1, 2010
- Assessed Values Rolled (Step 4) :4  
Due July 1, 2010  
(Co. Assessor Action)
- Sales Ratio Approved (Step 3) :4  
(DLGF Action)
- Sales Ratio Received (Step 2) :0  
Due Spring 2010  
(Co. Assessor sends to DLGF)
- Awaiting Ratio Study (Step 1) :1
- State is performing trending: 0

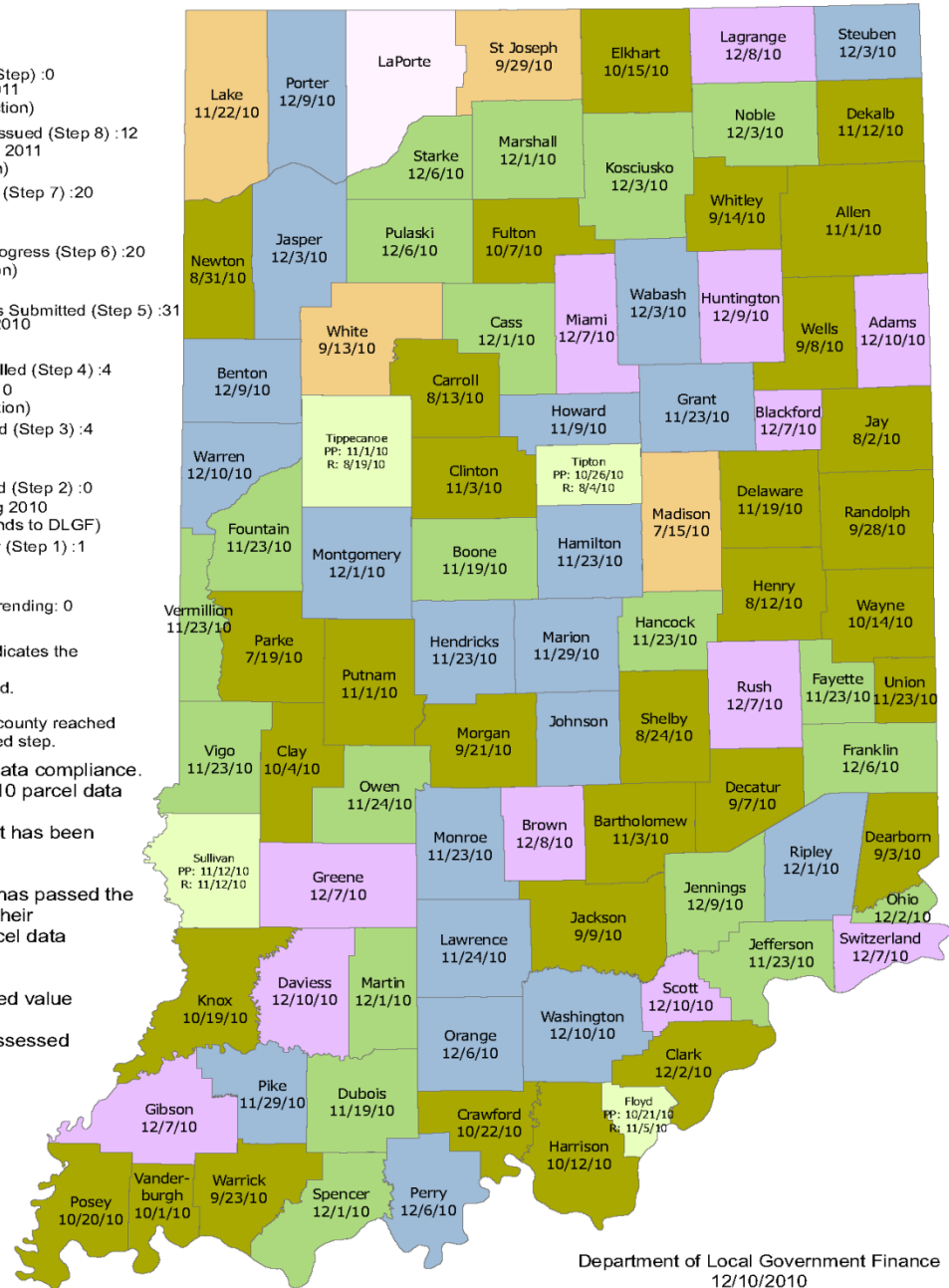
NOTE: The current color indicates the previous step has been completed in full or approved.

A date indicates the date a county reached their most recently completed step.

- 1 indicates 2009 Sales data compliance.
- 2 indicates 2009 pay 2010 parcel data compliance.
- 3 indicates 2010 abstract has been completed.

M-W indicates a county has passed the Mann-Whitney test and their submitted sales and parcel data sets are fully compliant.

R: Real property assessed value roll date  
PP: Personal property assessed value roll date





# Reassessment

- Began July 1, 2010
- Affects 2012-pay-2013 property tax bills
- Schedule:
  - December 1, 2010:  $\frac{1}{4}$  parcels done
  - May 1, 2011:  $\frac{1}{2}$  parcels done
  - October 1, 2011:  $\frac{3}{4}$  parcels done
  - March 1, 2012 – all parcels done
- On-Time billing priority



# Gateway: Online Budget Program

- Piloted in 7 counties
  - Three forms
- Full roll-out for Pay 2012
  - All forms, all units
  - Revamp debt reporting
  - SBOA Annual Report submitted by March 1, 2013 (CY 2012 information)
  - Schools to come online for Pay 2013
- Reporting tools for general public





# Transparency

- Reports
  - Property Tax Summaries: comparison with prior years – Pay 2006 – Pay 2010 available
  - Others: AV comparison, ETR, historical budget, rate and levy by unit, taxpayer savings from caps
- Calculation documents
  - LOIT
  - Max Levy sample calculation document
  - Standard packets for each of the calculations done by the Department coming soon





# Contact The Department

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