

# 2025 Auditor's Conference (Virtual Day)

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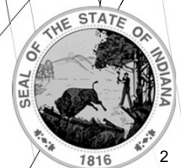
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## Agenda

- Website Upgrades
- Comptroller Project Updates
- Upcoming Events
- Settlement Preparation
- Quadrant Meetings Preview



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# Website Upgrades

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## Website Upgrades

The Comptroller's Office is excited to debut new resources on the Local Government website!

### New Sections:

- Tax Distribution & Remittance Calendar
- Local Government Glossary
- Property Tax Settlement Resources
- Guidance, Memos & Reports
- State Comptroller Presentations
- Newly Elected Officials Resources



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## Website Upgrades



Tax Distributions & Remittances Calendar



Local Government Glossary



Property Tax Settlement Resources



Guidance, Memos & Reports



State Comptroller Presentations



Newly Elected Officials Resources

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## Comptroller Project Updates

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## CVET Distributions

House Bill 1392 changes how the Commercial Vehicle Excise Tax (CVET) is processed. This change will not impact either the qualifying recipients or amount a recipient will receive but will eliminate the County Auditor fund-level calculation.

(this bill is awaiting Governor's signature)

In July, the Comptroller will release:

1. Detailed legislative summary of changes.
2. Upgraded FIT and CVET templates.
3. Distribution guidance.

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## Fund Consolidation

The Comptroller remains committed to the Fund Consolidation project with our partners at the Office of Management and Budget (OMB), State Budget Agency (SBA), Department of Local Government Finance (DLGF), State Board of Accounts (SBOA) and the Department of Education (DOE). The goal of the project is to create **one single chart of accounts** that will be used by local political subdivisions and state agencies.

After successful implementation:

- Enhance state agencies' ability to share financial information from local governments while reducing duplicative reporting requirements.
- Improve transparency throughout local government reporting.
- Connect the entire property tax cycle, including budgeting, tax billing, settlement and financial reporting.

In January, the Accounting team delivered the final draft of a new chart of accounts to the Executive Steering Committee. Next, we will engage with our partners to further the discussion.

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## Settlement to Gateway

The Indiana Gateway for Local Government (Gateway) provides information on nearly every step of the property tax cycle, except for the semi-annual settlement.

The Comptroller is actively evaluating the transition of settlement submission, review and approval to Gateway.

An online submission portal will:

- Establish a process for reviewing and improving current forms, layouts, workbooks and settlement procedures.
- Automate a significant portion of the State's review to streamline approval times.
- Integrate budget, abstract, and settlement data into one unified platform.

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## Upcoming Events

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## Upcoming Events

### Distributions from the State

- Commercial Vehicle Excise Tax (CVET)
  - Distribution Date: **April 15**
  - 2024 Guidance: [Memo](#)
- Financial Institution Tax (FIT)
  - Estimated Distribution Date: **May 1**
  - 2025 Guidance: [Memo](#)
- Supplemental Local Income Tax
  - Estimated Distribution Date: **May 15**
  - 2025 Guidance: [Memo](#)

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## Reminders of Upcoming Events

### Remittances to the State

- Fines & Forfeitures Remittance (Spring)
  - Remittance Deadline: **May 1**
  - 2025 Guidance: [Memo](#)
- Judges Supplemental Remittance (Through Quarter 2)
  - Remittance Deadline: **May 1**
  - 2025 Guidance: [Memo](#)

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# Spring Settlement Preparations

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## Settlement Preparations

The State is approximately 18 months into the 24-month property tax assessment, billing & distribution cycle. The next major event in the process is the **semi-annual property tax settlement** (IC 6-1.1-27).

- Locally, each County Auditor & Treasurer will complete a settlement of the property taxes, excise & special assessments collected since the previous settlement & submit to the Comptroller for review.
- The Comptroller has created several state forms & worksheets to assist counties with settlement: [in.gov/comptroller/departments/local-government-resources/property-tax-settlement-resources/](https://in.gov/comptroller/departments/local-government-resources/property-tax-settlement-resources/).
- Once reviewed, each county will begin distributing the dollars to the eligible local political subdivisions & the State.

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## Settlement Process Communication

The settlement process has three points of communication:

1. **Submission Acknowledgment** – Confirms receipt of the settlement by the Comptroller & notifies the county that the State review will begin soon.
2. **Settlement Preapproval** – Issued once the Comptroller's review is complete & no issues remain, which triggers the distribution of collected taxes to local units & the State.
3. **Settlement Final Approval** – Marks the conclusion of the settlement cycle & is sent upon receipt of:
  - **E-Signature Form**
  - **Settlement-related remittances** to the State (fines & fees, state portion of excise taxes)
  - **Non-settlement remittances** to the State (Judges' Supplemental Salary, fines & forfeitures)

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## Settlement Focus Areas

### Complete Submissions

- To ensure a complete submission, the Comptroller provides a settlement checklist & the necessary documentation for each settlement on our website: [in.gov/comptroller/files/June-2023-Settlement-Checklist.xlsx](https://in.gov/comptroller/files/June-2023-Settlement-Checklist.xlsx).

### Remittances to State

- Overdistributions to the State Comptroller
- State Board of Accounts (SBOA) Examination of Records fees sent to Comptroller
- Comptroller settlement-related remittances sent to SBOA

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# Quadrant Meetings Preview

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## Quadrant Meetings Preview

### Topics of excise:

- 10 types of excise
- 3 state agencies with excise activity
- Excise reporting during settlement
- Excise & Local Government
  - Auditor Responsibilities
  - Treasurer Responsibilities
  - Joint Responsibilities
  - Best Practices

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## Quadrant Meetings Preview

- Quadrant meetings offer a valuable opportunity for the Comptroller's Office to collaborate with smaller groups.
  - Allowing us to address specific topics with Auditors & Treasurers at the same time, ensuring a focused & productive discussion.
- If you have excise-related questions, challenges or scenarios you would prefer we cover in the presentation, please email them in advance:
  - Email: [localgovernment@comptroller.in.gov](mailto:localgovernment@comptroller.in.gov)
  - Subject Line: Quadrant Meeting Excise Questions

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## Questions & Contact Information

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