

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** Local Government Fiscal Officers

**FROM:** Fred Van Dorp, Budget Division Director

**DATE:** February 12, 2019

**SUBJECT:** 2019 – 2020 Budget Calendar

Listed below are key dates for local government fiscal officers. The main goal for the Department of Local Government Finance (“Department”) and for local officials in 2019 will continue to be on-time and accurate tax bills.

**Dates may change by action of the General Assembly.** Since deadlines occurring on a Saturday, Sunday, or legal holiday are effective on the next business day (IC 6-1.1-1-25), the **timeline below was modified to reflect the last business day on which the activity can be accomplished.** Please note that this calendar is intended to be an informative bulletin; it is not a substitute for reading the law.

January 1, 2019	Year-end cash balances and operating results available for all units.
January 1	Real Property and Personal Property assessment date for taxes due and payable in 2020. (IC 6-1.1-2-1.5).
January 1	Mobile homes assessment date for taxes due and payable in 2019. (IC 6-1.1-2-1.5)
January 1	Deadline for establishing new taxing units seeking a maximum levy for 2020. (IC 6-1.1-18.5-7)
January 15	Deadline for the Department to certify 2019 budgets, tax rates, and tax levies if a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal under IC 6-1.1-18.5-16. (IC 6-1.1-17-16)
January 31	Deadline for units to file the 2018 Annual Salary Report (100R) with SBOA. The 100R must be filed before the Department can approve a 2020 budget or additional appropriation for a county, city, town, or township. (IC 5-11-13-1)
March 1	Deadline for Gateway submission of Debt Management annual affirmation. (IC 5-1-18-9)

March 1	Deadline for non-school units to file the 2018 Annual Report with SBOA. The Annual Report must be filed before the Department can approve a 2020 budget or additional appropriation for a political subdivision. (IC 5-11-1-4)
March 1	Last possible day for a unit to hold its first public hearing and present appropriate information before adopting an ordinance or resolution to enter into or form a fire protection territory. (IC 36-8-19-6)
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 2019 in each taxing district of the county. (IC 6-1.1-22-5)
March 29	Deadline for county auditor to deliver the abstract to the county treasurer or the treasurer to issue provisional tax bills is March 31. (IC 6-1.1-22.5-6)
March 30	Department may require taxing units to provide information on proposed debt issuance, excess levy appeals, and proposed establishment of new funds that may impact the ensuing year's tax levies and tax rates. Information will be submitted via the "Prebudget Survey" in the Budget module in Gateway. (IC 6-1.1-20.6-11.1; IC 6-1.1-17-0.7)
March 30	Deadline to adopt an ordinance or resolution creating a fire protection territory to receive a tax levy in 2020. (IC 36-8-19-6)
April 15	Last day for the county treasurer to mail 2018-pay-2019 tax bills. Bills must be mailed at least fifteen (15) business days before the first installment is due. (IC 6-1.1-22-8.1(c))
April 25	Last day for county auditor to publish <u>first notice</u> of the 2019 tax rates 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 a unit to submit a proposed cumulative fund establishment or reestablishments to the Department for approval. Proposals may be emailed to the Department. (IC 6-1.1-41-4)
May 1	Last day for county auditor to publish <u>second notice</u> of the 2019 tax rates 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 1	Last day for State Budget Agency to provide the amount of the supplemental Local Income Tax distribution to Department and qualifying counties. (IC 6-3.6-9-15)

	Note: See May 31 for additional information about Supplemental LIT distribution.
May 9	Last day for county auditor to publish <u>third notice</u> of the 2019 tax rates 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	First installment of 2018-pay-2019 property taxes due. (IC 6-1.1-22-9)
May 15	Last day for the Department to provide unit level Supplemental LIT distribution reports qualifying counties. (IC 6-3.6-9-15)
May 31	Last day for county auditor to distribute to each taxing unit the amount of the supplemental distribution that is allocated to the taxing unit under subdivision (IC 6-3.6-9-15)
June 14	Last day for redevelopment commissions to report on available TIF excess AV. (IC 36-7-14-39(b)(4); IC 36-7-14-48(f); IC 36-7-14-52(c); IC 36-7-15.1-26(b)(4); IC 36-7-15.1-35(f); IC 36-7-15.1-53(b)(4); IC 36-7-15.1-62(c))
June 30	Property tax distribution of May collection. (IC 6-1.1-22.5-14; IC 6-1.1-27-1)
June 30	Deadline for State Budget Agency (“SBA”) to provide Assessed Value Growth Quotient (“AVGQ”) to civil taxing units, school corporations, and Department. (IC 6-1.1-18.5-2(c))
July 1	Last day for the county assessor to deliver the real estate book (i.e., roll and balance 2019-pay-2020 gross assessed values) to the county auditor. (IC 6-1.1-5-14 (b))
July 1	Last day for the county assessor to deliver the personal property assessment data to the auditor. (IC 6-1.1-3-17(b))
July 14	Beginning of the Department Budget Workshops
July 14	Department provides each taxing unit an estimate of the maximum permissible property tax levy for the ensuing year and guidance on calculating allowable adjustments to the maximum levy. The report will be posted on Department website. (IC 6-1.1-18.5-24)
July 14	Department provides to all units an estimate of the maximum Cumulative Fund tax rate for the ensuing year. The report will be posted on Department website. (IC 6-1.1-18.5-9.8(b))

July 14	Department provides to each county an estimate of the maximum allowable appropriation and maximum amount of property taxes that may be imposed for community mental health centers or community intellectual disability and other developmental disabilities centers that are exempt from property tax levy limits for the ensuing year. The report will be posted on Department website. (IC 12-29-1-3.5)
July 14	Department provides to each county, city, and town an estimate of several miscellaneous revenue sources, including FIT, CVET, MVH, and Local Road and Street. The report will be posted on Department website.
July 31	Department provides to each taxing unit that levies a property tax an estimate of the amount by which property tax distributions will be reduced in the ensuing year due to circuit breaker credits. (IC 6-1.1-20.6-11.1)
July 31	County auditors must provide to the Department and each political subdivision a notice of the assessed value withholding from the ensuing year certified net assessed values. (IC 6-1.1-17-0.5)
July 31	Last day for county auditor to submit TIF neutralization forms to the Department.
<b>August 1</b>	<b>Last day for county auditor to certify net assessed values to the Department. The Department will make values visible to political subdivisions via Gateway. (IC 6-1.1-17-1)</b>
August 1	The county fiscal body shall review at its first meeting in August the estimated property tax levy limits and the estimated reductions due to circuit breakers for each taxing unit. The county fiscal body will prepare and distribute a written recommendation for the taxing units or the county auditor will distribute the minutes of the meeting to all taxing units after the minutes are approved by the fiscal body. (IC 6-1.1-17-3.6)
August 29	Deadline for school units to file the 2018 Annual Report with SBOA. The Annual Report must be filed before the Department can approve a 2020 budget or additional appropriation for a political subdivision. (IC 5-11-1-4)
September 3	Last day for units with appointed boards, including certain libraries under IC 6-1.1-17-20.3, to submit proposed 2020 budgets, tax rates, and tax levies to county fiscal body or other appropriate fiscal body for binding adoption, as applicable. (IC 6-1.1-17-20; IC 6-1.1-17-20.3)
October 1	LIT rate changes adopted by appropriate fiscal body and submitted to the Department via Gateway, after December 31 of the prior year and before September 1 become effective for the county. (IC 6-3.6-3-3)

October 1	Deadline for the SBA to provide the actual LIT estimates for the 2020 distributions. (IC 6-3.6-9-5)
October 11	Last day to post notice to taxpayers of proposed 2020 budgets and net tax levies and public hearing (Budget Form 3) to Gateway. (IC 6-1.1-17-3)
October 19	Last day for units to file excess levy appeals for school operations fund for transportation, annexation/consolidation/extension of services, three-year growth factor, emergency, and correction of error with the Department. Last day for units to file request for adjustment for school operations fund for bus replacement. (IC 20-46-8-3; IC 20-46-8-4; IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (3), (13); IC 6-1.1-18.5-14)
October 21	<p>Last possible day for taxing units to hold a public hearing on their 2020 budgets. Public hearing must be held at least ten days before budget is adopted. (IC 6-1.1-17-5)</p> <p><b>Note: This deadline is subject to scheduling of the public hearing. See October 11 for additional information.</b></p> <p>In Marion County and second class cities, the public hearing may be held any time after introduction of 2020 budget. (IC 6-1.1-17-5(a).)</p>
October 29	Last possible day ten or more taxpayers may object to a proposed 2020 budget, tax rate, or tax levy of a political subdivision. Objection must be filed not more than seven days after the public hearing. This deadline is subject to the scheduling of the public hearing. (IC 6-1.1-17-5(b))
October 31	LIT rate changes adopted by appropriate fiscal body and submitted to the Department via Gateway, after September 31 of the prior year and before October 31 become effective for the county on January 1, 2020. (IC 6-3.6-3-3)
November 1	<p>Deadline for all taxing units to adopt 2020 budgets, tax rates, and tax levies. (IC 6-1.1-17-5(a))</p> <p><b>Note: This deadline is subject to scheduling of the public hearing and public hearing. See October 12 and October 22 for additional information.</b></p>
November 1	If a taxpayer objection petition is filed, the appropriate fiscal body 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))
November 4	Last day for units to submit their 2020 budgets, tax rates, and tax levies to the Department through Gateway as prescribed by the Department.

<b>November 12</b>	<b>Second installment of 2018-pay-2019 taxes due.</b> (IC 6-1.1-22-9)
December 14	Last day for the Department to accept additional appropriation requests for the 2019 budget year from units as prescribed by the Department.
December 31	Deadline for the Department to certify 2020 budgets, tax rates, and tax levies unless a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal under IC 6-1.1-18.5-16. (IC 6-1.1-17-16) Note: See January 15, 2020 for additional information.
December 31	Property tax distribution of November collection. (IC 6-1.1-22.5-14; IC 6-1.1-27-1)
December 31	Deadline for counties other than Marion County to adopt salary ordinance for 2020. (IC 36-2-5-3)
December 31	Deadline for towns to adopt salary ordinance for 2020. The ordinance must be adopted in the year before it is effective. (IC 36-5-3-2)
January 1, 2020	Deadline for establishing new taxing units seeking a maximum levy for 2021. (IC 6-1.1-18.5-7)
January 1, 2020	LIT rate changes adopted by appropriate fiscal body and submitted to the Department via Gateway, after September 31 of the prior year and before October 31 become effective for the county on January 1, 2020. (IC 6-3.6-3-3)
January 1, 2020	Assessment and valuation date for all tangible property, including annually assessed mobile homes under IC 6-1.1-7 (2020 pay 2021 tax bills for real property; 2020 pay 2021 tax bills for annually assessed mobile homes under IC 6-1.1-7). (IC 6-1.1-1-2; IC 6-1.1-1-19; IC 6-1.1-2-1.5)
January 1, 2020	Date by which annexation must become effective so that reorganized unit can seek adjusted max levy for 2021.
January 15, 2020	Deadline for the Department to certify 2020 budgets, tax rates, and tax levies if a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal under IC 6-1.1-18.5-16. (IC 6-1.1-17-16)

If you have any questions, please contact your Budget Field Representative. Contact information can be found at: [www.in.gov/dlgf/2338.htm#BudgetFld](http://www.in.gov/dlgf/2338.htm#BudgetFld).