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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO: Local Officials**

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

**RE: 2023 Budget Calendar**

**DATE: February 2, 2023**

On-time property tax bills are a top priority for the Department of Local Government Finance ("Department") for 2023 pay 2024.

To achieve this objective, it is necessary for all involved in the assessment and property tax billing processes to understand that there are sequential deadlines for completing statutory responsibilities. Attached are key deadlines for the calendar year 2023. The deadlines below have been adjusted to reflect the last possible day on which or by which a particular task must be performed. Failure to meet these deadlines may jeopardize on-time tax billing.

The Department will issue additional detailed guidance on many of these topics to local officials throughout the year.

If you have any questions about the Budget submission calendar, please contact your [Department Budget Division Field Representative](#).

PLEASE NOTE: This memorandum is simply intended to be informative and does not take the place of Indiana law. In the event any part of this memorandum conflicts with provisions of the Indiana Code, the Indiana Code governs.

## **2023 Budget Calendar**

**Dates may change by action of the 2023 General Assembly.**

<b><u>2023-pay-2024 Budget Calendar</u></b>	
January 1	2022 year-end cash balances and operating results are available for all units.
January 1	Real property and personal property assessment date for taxes due and payable in 2024. (Ind. Code § 6-1.1-2-1.5)
January 1	Mobile homes assessment date for taxes due and payable in 2023. (Ind. Code § 6-1.1-2-1.5)
January 1	Deadline for establishing new taxing units seeking a maximum levy for 2024. (Ind. Code § 6-1.1-18.5-7)
January 1	Quarterly property tax appeal reports due to the fiscal officer of each taxing unit (including redevelopment commissions). The notice may be provided in an electronic format. Township assessors must provide the county assessor with any information the county assessor requests that is necessary to provide the quarterly notices. (Ind. Code § 6-1.1-15-19)
January 15	Deadline for Gateway submission of second half 2022 tax distribution and settlement through Gateway DECAF – Form 22. (Ind. Code § 5-14-3.8-9) <i>Pertains exclusively to county auditors.</i>
January 17	Deadline for the Department to certify 2023 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. (Ind. Code § 6-1.1-17-16)
February 28	Deadline for Gateway submission of Debt Management annual affirmation. (Ind. Code § 5-1-18-9)
March 1	Last date for the county assessor to submit its ratio study and coefficient of dispersion study to the Department. (Ind. Code § 6-1.1-14-12)
March 1	Deadline for Gateway submission of SB131 Reporting for Solid Waste Management Districts (“SWMDs”). (Ind. Code § 13-21-3-13.5) <i>Pertains exclusively to solid waste management districts and the units that report on their behalf.</i>
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. (Ind. Code § 36-8-19-6)

March 15	Deadline for Gateway approval of Pay 2023 abstract data through Gateway Abstract. Submission must provide sufficient time for approval by March 15. Approval is provided by the Auditor of State. (Ind. Code § 36-2-9-20; Ind. Code § 6-1.1-22-5) <i>Pertains exclusively to county auditors.</i>
March 15	Deadline for submission of auditors' tax billing data (TAXDATA, ADJMENTS) for 2022-pay-2023 taxes. (Ind. Code § 36-2-9-20). Please note that these data files are submitted as part of the county's abstract data submission in Gateway and do <i>not</i> need to be emailed separately to the Department's Data Inbox.
March 31	Deadline for the county auditor to deliver the abstract to the county treasurer or the treasurer to issue provisional tax bills. (Ind. Code § 6-1.1-22.5-6)
March 31	Deadline to adopt an ordinance or resolution creating a fire protection territory to receive a tax levy in 2024. (Ind. Code § 36-8-19-6)
March 31	Quarterly property tax appeal reports due to the fiscal officer of each taxing unit (including redevelopment commissions). The notice may be provided in an electronic format. Township assessors must provide the county assessor with any information the county assessor requests that is necessary to provide the quarterly notices. (Ind. Code § 6-1.1-15-19)
April 15	Last day for the county treasurer to mail 2022-pay-2023 tax bills. (Ind. Code § 6-1.1-22-8.1(c))
April 15	Deadline for Gateway submission of TIF Management Report. (Ind. Code § 36-7-14-13 and Ind. Code § 36-7-14.5-9) <i>Pertains exclusively to redevelopment commissions and redevelopment authorities and the cities, towns, and counties that are reporting on their behalf.</i>
April 27	Last day for the county auditor to publish the <u>first notice</u> of the 2023 tax rates to be collected in the county for each purpose and the total of the rates in each taxing district. (Ind. Code § 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 the Department and qualifying counties. (Ind. Code § 6-3.6-9-15) Note: See May 15 and June 1 for more about Supplemental LIT distribution.
May 3	Last day for the county auditor to publish a <u>second notice</u> of the 2023 tax rates to be collected in the county for each purpose and the total of the rates in each taxing district. (Ind. Code § 6-1.1-22-4)

May 10	Last day for the county auditor to publish the <u>third notice</u> of the 2023 tax rates to be collected in the county for each purpose and the total of the rates in each taxing district. (Ind. Code § 6-1.1-22-4)
May 10	First installment of 2022-pay-2023 property taxes due. (Ind. Code § 6-1.1-22-9)
May 15	Deadline for the Department to provide unit-level Supplemental LIT distribution reports. (Ind. Code § 6-3.6-9-15)
May 31	Last day for the county auditor to distribute to each taxing unit the amount of the supplemental distribution that is allocated to the taxing unit under subdivision. (Ind. Code § 6-3.6-9-15)
May 31	Last day for all units that are planning on establishing a new cumulative fund or planning on re-establishing an existing cumulative fund to submit their proposal to the Department for approval. (Ind. Code § 6-1.1-41-4)
June 14	Last day for redevelopment commissions to provide written notice of available TIF excess AV (“TIF Pass through”) to the county auditor, the fiscal body of the county or municipality that established the department of redevelopment, and the officers who are authorized to fix budgets, tax rates, and tax levies for each of the other taxing units that is wholly or partly located within the allocation area. (Ind. Code § 36-7-14-39(b)(4); Ind. Code § 36-7-14-48(f); Ind. Code § 36-7-14-52(c); Ind. Code § 36-7-15.1-26(b)(4); Ind. Code § 36-7-15.1-35(f); Ind. Code § 36-7-15.1-53(b)(4); Ind. Code § 36-7-15.1-62(c))
June 15	Last day for the Department to certify the assessed values of state distributable property to the assessor and the auditor (Ind. Code § 6-1.1-8-27(a)).
June 30	Deadline for county auditor to distribute tax collections to the appropriate taxing units. (Ind. Code § 6-1.1-22.5-14; IC 6-1.1-27-1)
June 30	Deadline for State Budget Agency (“SBA”) to provide Maximum Levy Growth Quotient (“MLGQ”) to civil taxing units, school corporations, and Department. (Ind. Code § 6-1.1-18.5-2(c))
June 30	Deadline for Gateway submission of Pre-Budget Report.
June 30	Last day for the county assessor to deliver the real estate book (i.e., roll and balance 2023-pay-2024 gross assessed values) to the county auditor. (Ind. Code § 6-1.1-5-14(b))
June 30	Last day for the county assessor to deliver the personal property assessment data to the auditor. (Ind. Code § 6-1.1-3-17(b))

June 30	Quarterly property tax appeal reports due to the fiscal officer of each taxing unit (including redevelopment commissions). The notice may be provided in an electronic format. Township assessors must provide the county assessor with any information the county assessor requests that is necessary to provide the quarterly notices. (Ind. Code § 6-1.1-15-19)
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 the Department's website. (Ind. Code § 12-29-1-3.5)
July 17	Department provides each library with their maximum allowable budget able to be adopted by the library board, and the threshold that will trigger the budget to be adopted by the appropriate fiscal body.
July 17	Department provides each unit with an estimate for the 2024 non-property tax revenues of MVH, LRS, ABC Gallonage, FIT, CVET, and Excise based on historical distribution amounts.
July 15	Deadline for Gateway submission of first half 2023 tax distribution and settlement through Gateway DECAF – Form 22. (Ind. Code § 5-14-3.8-9) <i>Pertains exclusively to county auditors.</i>
July 17	Beginning of the Department Budget Workshops. The Department will schedule individual appointments with each taxing unit and their representatives to assist with the preliminary budget data submission into Gateway. <b>Note: For the 2024 budget cycle, these workshops will be conducted virtually using Microsoft Teams.</b>
July 28	Deadline for the Department to provide each taxing unit with an estimate of the property tax cap loss ("circuit breaker impact") for the ensuing year. The report will be posted on the Department website. (Ind. Code § 6-1.1-20.6-11.1)
August 1	Deadline for county auditors to provide to the Department and each political subdivision a notice of the AV withholding from the ensuing year certified net assessed values. (Ind. Code § 6-1.1-17-0.5)
August 1	Last day for the county auditor to submit TIF neutralization forms to the Department for review and approval. This is a prerequisite step for AV Certification.

August 1	Last day for the county auditor to certify net assessed values (“CNAV”) to the Department. The Department will make AV visible to every political subdivision via Gateway. All units are encouraged to use Gateway’s public site to validate the AVs certified by the county auditor. (Ind. Code § 6-1.1-17-1)
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. (Ind. Code § 6-1.1-17-3.6)
August 16	Deadline for the Department to release the first 2024 LIT estimates. The report will be posted on the Department’s website. (Ind. Code § 6-3.6-9-5)
September 1	Last day for units with appointed boards, including certain libraries, to submit proposed 2024 budgets, tax rates, and tax levies to the appropriate fiscal body for binding adoption. For these units, the Department will remove edit access to the Gateway Budget module at the end of the day. (Ind. Code § 6-1.1-17-20; Ind. Code § 6-1.1-17-20.3) <i>Pertains exclusively to units that are subject to binding review.</i>
September 29	Deadline for Gateway submission of Economic Development Reporting (“EDR”). (Ind. Code § 4-33-23-17)
October 2	LIT rate changes adopted by the appropriate fiscal body after December 31 of the prior year and before September 1 become effective for the county. (Ind. Code § 6-3.6-3-3)
October 2	Quarterly property tax appeal reports due to the fiscal officer of each taxing unit (including redevelopment commissions). The notice may be provided in an electronic format. Township assessors must provide the county assessor with any information the county assessor requests that is necessary to provide the quarterly notices. (Ind. Code § 6-1.1-15-19)
October 2	Deadline for the SBA to provide the second LIT estimates for the 2024 distributions. (Ind. Code § 6-3.6-9-5)
October 12	Last day to post a notice to taxpayers (“Budget Form 3”) of proposed 2024 budgets and net tax levies and a public hearing to Gateway. Units who have not submitted by October 12 will not have time to complete the process before the deadline. (Ind. Code § 6-1.1-17-3) Note: See October 22 for additional information.

October 19	Last day for units to file excess levy appeals for annexation/consolidation/extension of services, three-year growth factor, emergency, and correction of error with the Department. Last day for units to file a request for adjustment for school operations fund for bus replacement and transportation expenses. (Ind. Code § 20-46-8-3; Ind. Code § 20-46-8-4; Ind. Code § 6-1.1-18.5-12; Ind. Code § 6-1.1-18.5-13(1), (2), (3); Ind. Code § 6-1.1-18.5-14)
October 22	<p>Last possible day for taxing units to hold a public hearing on their 2024 budgets. Public hearing must be held at least ten days before the budget is adopted. Units that have not had a public hearing by October 22 will not have time to complete the process before the deadline. (Ind. Code § 6-1.1-17-5)</p> <p>Note: This deadline is subject to the scheduling of the public hearing. See October 12 for additional information.</p> <p>In Marion County and second-class cities, the public hearing may be held any time after the introduction of the 2022 budget. (Ind. Code § 6-1.1-17-5(a))</p>
October 29	Last possible day ten or more taxpayers may object to a proposed 2024 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. (Ind. Code § 6-1.1-17-5(b))
October 31	Last possible day for the appropriate fiscal body to adopt and submit a LIT change for it to be effective on January 1, 2024. (Ind. Code § 6-3.6-3-3)
November 1	<p>Deadline for all taxing units to adopt 2023 budgets, tax rates, and tax levies. (Ind. Code § 6-1.1-17-5(a))</p> <p>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. (Ind. Code § 6-1.1-17-5(c))</p> <p>Note: This deadline is subject to the scheduling of the public hearing and the actual hearing. See October 12 and October 22 for additional information.</p>
November 8	<p>Last day for units to submit their 2024 budgets, tax rates, and tax levies to the Department through Gateway as prescribed by the Department. (Ind. Code § 6-1.1-17-5)</p> <p><i>If Ind. Code § 6-1.1-17-5.2 applies and the fiscal body overrides the veto of the adopted budget, the deadline is five (5) business days after the action to override the veto is taken.</i></p>
November 13	Second installment of 2022-pay-2023 taxes due. (Ind. Code § 6-1.1-22-9)

December 31	Last day for the Department to accept additional appropriation requests for the 2023 budget year from units as prescribed by the Department.
December 31	Deadline for the Department to certify 2024 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. (Ind. Code § 6-1.1-17-16)
December 31	Deadline for county auditor to distribute tax collections to the appropriate taxing units. (Ind. Code § 6-1.1-22.5-14; Ind. Code § 6-1.1-27-1)
December 31	Deadline for Gateway submission of annual ERA abatement publication through Gateway File Transmission. (Ind. Code § 6-1.1-12.1-8) <i>Pertains exclusively to county auditors.</i>
January 1, 2024	Deadline for establishing new taxing units seeking a maximum levy for 2025. (Ind. Code § 6-1.1-18.5-7)
January 1, 2024	LIT rate changes adopted by the appropriate fiscal body and submitted to the Department via Gateway, after August 31, 2023, and before November 1, 2023, become effective for the county on January 1, 2024. (Ind. Code § 6-3.6-3-3)
January 1, 2024	<b>Real Property and Personal Property assessment date for taxes due and payable in 2025. (Ind. Code § 6-1.1-2-1.5).</b>
January 1, 2024	<b>Mobile homes assessment date for taxes due and payable in 2024. (Ind. Code § 6-1.1-2-1.5)</b>
January 1, 2024	Quarterly property tax appeal reports due to the fiscal officer of each taxing unit (including redevelopment commissions). The notice may be provided in an electronic format. Township assessors must provide the county assessor with any information the county assessor requests that is necessary to provide the quarterly notices. (Ind. Code § 6-1.1-15-19)
January 1, 2024	Date by which annexation must become effective so that reorganized unit can seek adjusted max levy for pay-2025 taxes.
January 14, 2024	Deadline for Gateway submission of second half 2024 tax distribution and settlement through Gateway DECAF – Form 22. (Ind. Code § 5-14-3.8-9) <i>Pertains exclusively to county auditors.</i>
January 16, 2024	Deadline for the Department to certify 2024 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.

	(Ind. Code § 6-1.1-17-16)
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