

Stanley, Amanda

From: Michalak, Mary Jane on behalf of Rushenberg, Tim
Sent: Friday, October 09, 2009 4:21 PM
To: Stanley, Amanda
Subject: Indiana Counties 2010 On-Time Billing Update
Attachments: 090908- Chart- 2009pay2010 Comprehensive AssessmentBudgetTimeline Projections.pdf

Dear Official:

On September 16, 2009, the Department of Local Government Finance (“Department”) sent our “2009 pay 2010 Last Date Projections” in an effort to keep counties on track for a first installment property tax bill due date of May 10, 2010. As you know, the Department’s mission for 2010 is to return every county to an on-time property assessment-to-tax billing cycle -- May 10, 2010 and November 10, 2010 property tax bill due dates.

This e-mail and attached chart outlined the “last dates” by which various milestones should be completed to give each county the best chance at achieving on-time property tax billing for 2010.

The deadlines were as follows:

- **September 18, 2009:** the last date for county assessor to submit a ratio study to the Department.
- **October 5, 2009:** the last date for ratio study approval by the Department.
 - Assumes an average 17-day turnaround by the Department
- **December 4, 2009:** the last date for county auditor to submit certified net assessed values to the Department.
 - Assumes a 14-day turnaround by the county assessor in rolling gross assessed values to the county auditor and a 46-day turnaround for the county auditor to certify 2010 net assessed values to the Department

Each week, I will be sending updates through our listserv on the progress of Indiana counties in their efforts to achieve on-time billing. This is the first update, as the first two deadlines in our projection chart have passed.

Currently, the Department has **received ratio studies from 74 counties and approved ratio studies for 71 counties**. As the Department is conducting the annual adjustment process for two counties for 2009-pay-2010, two counties will not be submitting a ratio study. When these two counties are factored into the above totals, **the Department has approved the assessment work of 73 of 76 counties**. So far for 2009-pay-2010, the average turnaround time from receipt of a ratio study to Department-approval is 17 days. That is one-third of the time it took the Department to review and approve a ratio study for 2007-pay-2008 (60 day average turnaround) and 2008-pay-2009 (55 day average turnaround).

Last year at this time, the Department had received ratio studies from only 37 counties and approved only 15. As a result, we are several months ahead of last year in the property assessment-to-tax billing cycle. In fact, the Department did not approve the 73rd ratio study for 2008-pay-2009 until March 4, 2009, which means we are **about 5 months ahead of last year**.

Further evidence of the great strides by counties is the **number of certified net assessed values (15) we have received.** Kudos to **Gibson, Greene, Hamilton, Henry, Jasper, Jefferson, Marshall, Morgan, Pike, Rush, Spencer, Switzerland, Wabash, Warrick, and Whitley counties for certifying 2010 net assessed values to the Department!** Each of these counties are on-target for a February 15, 2010 budget order and first installment property tax bill due date of May 10, 2010.

To find out the status of your particular county, please see the Department's status map at http://www.in.gov/dlgf/files/2010_Cert_Status.pdf. This map details each step in the assessment to tax billing process, as well as the statutory deadline.

As I have said many times in the past 10 months since I was appointed Commissioner by Governor Daniels, teamwork and communication among all involved in the property assessment-to-tax billing process will be our recipe for on-time property tax billing in 2010. I am looking forward to keeping you informed with updates as the weeks pass, and encourage you to talk to your local officials to become partners in the process so we can all make 2010 the "Year of No Excuses" and achieve our mission of on-time property tax billing.

If you have any suggestions, comments, or questions, please feel free to contact me at (317) 233-6770 or trushenberg@dlgf.in.gov.

Very Respectfully,

Timothy J. Rushenberg
Commissioner
Department of Local Government Finance

Taxpayer First. Local Control. Excellence.