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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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December 16, 2008

Dear Local Official:

It is with great honor that I have accepted the appointment as the new Commissioner of the Department of Local Government Finance by Governor Mitch Daniels.

I have worked with many of you personally in the past, and am eager to continue the positive relationships we have built. I also look forward to meeting those of you whom I have not yet met and forming partnerships that can make a difference in the lives of the taxpayers we serve in the communities and state we love.

One of the ways we can best serve the taxpayers is through on-time property tax billing, and this will be my primary goal – one that the Governor shares. On-time billing provides predictability for taxpayers because they know when to expect their bills. It also provides local units of government with expected cash flow, reducing or eliminating the need for costly borrowing to continue to provide services to taxpayers.

We all know that meeting this goal will be challenging, but it is one that can be accomplished by working together to overcome obstacles. Your intricate knowledge of the local processes and procedures will be critical in achieving this goal, and I urge you to share your ideas – big or small.

Going forward, you can expect the Department to continue to work toward its mission of ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. To guide us, I have asked our employees to focus on three core values:

1. Put taxpayers first.
2. Respect local control.
3. Excellence in all that we do.

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In putting taxpayers first, we will ensure that the policies we set are with the best interest of the taxpayer in mind and protect the taxpayers from unequal and unjust assessments and taxation.

By respecting local control, we will provide oversight of the assessment and budget functions, hold local officials accountable to state standards and deadlines, and interpret the property tax laws of the State, while assisting local officials in streamlining and simplifying the assessment to tax billing process, allowing them to perform their administrative duties and giving them latitude to fulfill their responsibilities.

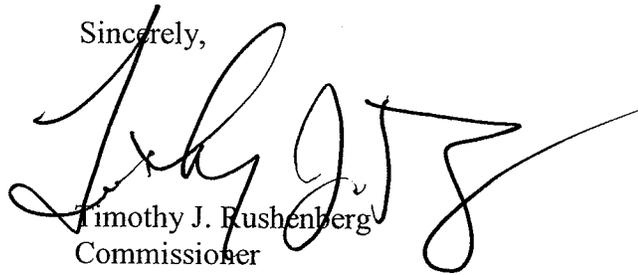
Finally, by expecting excellence in all that we do, we will pay attention to the detail in our work product and in all contacts, while completing tasks with a purpose and a sense of urgency.

I believe these core values will enable the Department to best serve taxpayers and assist us in supporting all of you in your important work.

Please do not hesitate to contact me with any questions, concerns, or comments about the Department and ways we can improve, streamline and simplify processes, or to discuss other solutions that will help us achieve our goals. You may reach me via e-mail at [trushenberg@dlgf.in.gov](mailto:trushenberg@dlgf.in.gov).

Thank you for your service and dedication to your local communities. I look forward to working with you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Timothy J. Rushenberg', written in a cursive style.

Timothy J. Rushenberg  
Commissioner