
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Local Government Fiscal Officers
FROM: Dan Jones, Assistant Director, Budget Division
DATE: January 20, 2016
SUBJECT: 2016 – 2017 Budget Calendar

On-time property tax bills are a top priority for the Department of Local Government Finance (“Department”) for 2016 and 2017.

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 calendar year 2016 and the start of calendar year 2017. **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 or may result in penalties being applied to a taxing unit’s 2016 or 2017 budget.

In addition to the reporting requirements outlined in the attached calendar, a taxing unit must also file a debt issuance report for any new debt issued throughout the year. The requirements for this report can be found in IC 5-1-18-6 and IC 5-1-18-7. The debt issuance report must be filed on Gateway Debt Management (<https://gateway.ifionline.org/>) within one month of the bond issuance or lease execution. The Department may not approve an appropriation or a property tax levy for a debt that is not reported in Gateway Debt Management. The Department may, for good cause, grant a waiver to this requirement.

Counties, cities, towns, and townships must also adopt an anti-nepotism policy in compliance with IC 36-1-20.2 and a contractual anti-nepotism policy under IC 36-1-21. If the State Board of Accounts (“SBOA”) determines that such policies have not been adopted, the Department will not be able to approve the unit’s budget or additional appropriations for the ensuing year.

Contact your Department field representative with specific questions about the budget calendar or the budget process. Contact information for field representatives is available at www.in.gov/dlgf/2338.htm#BudgetFld or by calling (317) 232-3777.

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 Indiana law, Indiana law governs. The Department and all local units of government are bound to the law.

2016/2017 Budget Calendar

In many cases, deadlines occurring on a Saturday, Sunday, or legal holiday are effective on the next day that is not a Saturday, Sunday, or legal holiday. The dates below reflect the appropriate business day on which or by which the task must be performed.

- January 1, 2016 Year-end cash balances and operating results available.
- Assessment and valuation date for all tangible property except annually-assessed mobile homes under IC 6-1.1-7 (2016 pay 2017 tax bills). IC 6-1.1-1-2; IC 6-1.1-1-19
- Date by which annexation must become effective so that a reorganized unit can seek an adjusted max levy for 2017.
- January 15 Assessment date for annually-assessed mobile homes. IC 6-1.1-1-2; IC 6-1.1-2-1.5; IC 6-1.1-7
- February 1 Deadline for units to file the 2015 Annual Salary Report (100R) with SBOA. The 100R must be filed before the Department can approve a 2017 budget or additional appropriation for a county, city, town, or township. IC 5-11-13-1
- February 15 Deadline for the Department to certify 2016 budgets, tax rates, and tax levies. IC 6-1.1-17-16
- February 29 Deadline for units to file the 2015 Annual Report with SBOA. The Annual Report must be filed before the Department can approve a 2017 budget or additional appropriation for a political subdivision. IC 5-11-1-4; IC 6-1.1-33.5
- March 1 Deadline for establishing new taxing units. IC 6-1.1-18.5-7
- 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
- Deadline for solid waste district to provide SB 131 annual report to the Department, the legislative council, and the Department of Environmental Management. IC 13-21-3-13.5
- Deadline for political subdivisions to report to the Department information and data on their retiree benefits and expenditures. IC 36-1-8-17.5
- Deadline for each political subdivision to submit annual report to the Department in Debt Management of any outstanding bonds or leases (as of January 1). IC 5-1-18-9
- 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 2016 in each taxing district of the county. IC 6-1.1-22-5
- March 31 Deadline for county auditor to deliver the abstract to the county treasurer or the treasurer is to issue provisional tax bills under IC 6-1.1-22.5-6
- Deadline for fiscal year schools (July 1 to June 30) to adopt a budget for the 2017 fiscal budget year. IC 6-1.1-17-5.6

- Deadline to adopt an ordinance or resolution creating a fire protection territory to receive a tax levy in 2017. IC 36-8-19-6
- April 15 Last day for redevelopment commissioners or their designees to file with the unit's executive, fiscal body, and the Department a report setting out the activities during the preceding calendar year. The report must also include information concerning tax increment finance districts. IC 36-7-14-13
- April 19 Last day for county treasurer to mail 2015 pay 2016 property tax bills. IC 6-1.1-22-8.1(c)
- April 25 Last day for county auditor to publish first notice of the 2016 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 2 Last day for county auditor to publish second notice of the 2016 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 9 Last day for county auditor to publish third notice of the 2016 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 Due date for first installment of 2015 pay 2016 property tax bills. IC 6-1.1-22-9
- May 16 Last day for library boards to hold a public hearing on a CPF plan, adopt a CPF plan, and submit the plan to the appropriate fiscal body. IC 36-12-12-3
- June 30 Property tax distribution of May collection.
- Last day for Redevelopment Commissions to report available TIF surplus AV or shortfall to county auditor, applicable taxing units and the Department. IC 36-7-14-39
- End of first six months of current year.
- July 1 Last day for county assessor to deliver the real estate book (i.e., roll 2016 pay 2017 real and personal property gross assessed values) to the county auditor. IC 6-1.1-3-17(b); IC 6-1.1-5-14(b)
- Beginning of budget year for schools on a fiscal year budget pursuant to IC 6-1.1-17-5.6
- August 1 Last day for appropriate fiscal body (county or municipality) to reject or approve a library's CPF plan submitted by the library board. IC 36-12-12-4
- Deadline for the State Budget Agency ("SBA") to certify an estimate of the income tax distribution for 2017. IC 6-3.5-1.1-9; IC 6-3.5-6-17; IC 6-3.5-7-11
- Deadline for county auditors to certify 2016 pay 2017 net assessed values and estimates of miscellaneous revenues with units and the Department. IC 6-1.1-17-1
- Deadline for units to submit to the Department cumulative fund proposals. IC 6-1.1-17-16.7
- August 31 The Department and the SBA jointly calculate the CAGIT or COIT rate that must be imposed in a county to raise income tax revenue in 2017 for the property tax levy freeze. IC 6-3.5-1.5

- September 1 Last day for units, including certain libraries under IC 6-1.1-17-20.3, to submit proposed 2017 budgets, tax rates, and tax levies to county fiscal body or other appropriate fiscal body for review and recommendation or binding adoption, as applicable. IC 6-1.1-17-3.5, IC 6-1.1-17-20, IC 6-1.1-17-20.3
- September 13 Last day to submit notice to taxpayers of proposed 2017 budgets and tax levies and notice to taxpayers of public hearing (Budget Form 3) to the Department through Gateway. (Ad must also be posted at least ten days before the public hearing.) IC 6-1.1-17-3
- September 30 Deadline for the SBA to certify the actual income tax distributions for 2017. IC 6-3.5-1.1-9; IC 6-3.5-6-17; IC 6-3.5-7-11
- October 1 Effective date for LOIT rate changes adopted by ordinance after December 31 of the prior year and before September 1. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9
- October 3 Last day for county fiscal body to complete review and issue non-binding recommendation to civil taxing units regarding their proposed 2017 budgets, tax rates, and tax levies. IC 6-1.1-17-3.5
- October 19 Last day for units to file excess levy appeals for school transportation fund, annexation/consolidation/extension of services, three-year growth factor, emergency, and correction of error with the Department. IC 20-46-4-10; 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 22 **Last possible day for taxing units to hold a public hearing on their 2017 budgets. Public hearing must be held at least ten days before budget is adopted (except in Marion County and in second class cities).** IC 6-1.1-17-5
THIS DEADLINE IS SUBJECT TO THE SCHEDULING OF THE ADOPTION MEETING.
- In Marion County and second class cities, the public hearing may be held any time after introduction of 2017 budget. IC 6-1.1-17-5(a).
- October 31 Last possible day ten or more taxpayers may object to a proposed 2017 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 Deadline to adopt ordinance establishing, increasing, decreasing, or rescinding “legacy” COIT, CAGIT, or CEDIT rates. Also, last day to adopt a LOIT for levy freeze, public safety, or property tax relief. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9
- November 1 **Deadline for all taxing units to adopt 2017 budgets, tax rates, and tax levies. IC 6-1.1-17-5(a)**
- 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 meeting. IC 6-1.1-17-5(c)
- Last day for schools to adopt their 2017 CPF Plan and Bus Replacement Plan. IC 20-46-6-8.1; IC 20-46-5-6.1

	Deadline for second and third class cities to adopt salary ordinances for employees other than elected officials. IC 36-4-7-3
	Last day that a library board may submit a CPF plan to the Department.
November 3	Last day for units to submit their 2017 budgets, tax rates, and tax levies to the Department through Gateway as prescribed by the Department.
November 10	Due date for second installment of 2015 pay 2016 property tax bills. IC 6-1.1-22-9
December 16	Last day for the Department to accept additional appropriation requests for the 2016 budget year from units as prescribed by the Department.
December 30	Deadline for units to file shortfall excess levy appeals with the Department. IC 6-1.1-18.5-12(a)(2)
	Deadline for towns to adopt salary ordinance for 2017. IC 36-5-3-2. Note that the ordinance must be adopted the year before it is effective. Deadline for counties other than Marion County to adopt salary ordinance for 2017. IC 36-2-5-3
January 1, 2017	Effective date for LOIT rate changes adopted by ordinance after August 31 and before November 1. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9
	Assessment and valuation date for all tangible property, including annually assessed mobile homes under IC 6-1.1-7 (2017 pay 2018 tax bills for real property; 2017 pay 2017 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.
	Date by which annexation must become effective so that reorganized unit can seek adjusted max levy for 2018.
January 31, 2017	Units file 2016 Annual Salary Report (100R) with SBOA. The 100R must be filed before the Department can approve a 2018 budget or additional appropriations for a taxing unit. IC 5-11-13-1
February 15, 2017	The Department certifies 2017 budgets, tax rates, and tax levies. IC 6-1.1-17-16.
March 1, 2017	Last possible day for a unit to hold its <u>first</u> 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
	Units file 2016 annual report with SBOA. The annual report must be filed before the Department can approve a 2018 budget or additional appropriations for a taxing unit. IC 5-11-1-4; IC 6-1.1-33.5
	Deadline for <u>each</u> political subdivision to submit annual report to the Department in Debt Management of any outstanding bonds or leases (as of January 1). IC 5-1-18-9.

Deadline for solid waste district to provide SB 131 annual report to the Department, the appropriate legislative council, and the Department of Environmental Management. IC 13-21-3-13.5

Last day for political subdivisions to report to the Department information and data on their retiree benefits and expenditures. IC 36-1-8-17.5

March 15, 2017 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 2017 in each taxing district of the county. IC 6-1.1-22-5

March 31, 2017 Deadline for fiscal year schools (July 1 to June 30) to adopt a budget for the 2018 fiscal budget year. IC 6-1.1-17-5.6

Deadline to adopt an ordinance or resolution creating a fire protection territory to receive a tax levy in 2018. IC 36-8-19-6