



# Department of Local Government Finance

## 2024 Legislative Session

February 7, 2024

Daniel Shackle  
Commissioner



# DLGF Happenings

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- All 2024 Budget Orders certified.
- Gateway Budget 2.0.
- Cost Tables RFP.
- Budget Division Director.
- County Visits.
- Ratio Study data due by March 1.
- Sign-up for DLGF Communications.



# House Bill 1328

*\*HB 1328 has not been enacted as of February 7, 2024*



# Referenda Submissions to DLGF

- Clarifies that the 10-day review period for referenda submissions does not begin until the Department has received the required documentation from both the governing body of the school corporation and the county auditor.

*IC 6-1.1-20-3.6; IC 20-46-1-8; IC 20-46-9-6*

*\*HB 1328 has not been enacted as of February 7, 2024*



# Excess Levy Appeals – Binding Units

- Clarifies that a local unit whose budget is subject to binding review must also receive approval from the city, town, or county fiscal body for any excess levy appeal submitted to the Department.

*IC 6-1.1-18.5-12; IC 20-46-8-3*

*\*HB 1328 has not been enacted as of February 7, 2024*



# Excess Levy Appeals – Fire Protection Territories

- Clarifies that a participating unit of a fire protection territory may not submit an excess levy appeal to the Department unless all other participating units of the territory have adopted a resolution approving submission of the appeal.



# Tentative Utility Assessment Notice

- Specifies that the Department will provide the county with estimated assessed valuation changes for state distributable property not later than June 1.



# Software Vendor Certification (Current Law)

- The Department currently certifies software vendors in the following categories:
  - (1) Computer-Aided Mass Appraisal (CAMA)
  - (2) Sales Disclosure
  - (3) Tax & Billing
  - (4) Oil & Gas
  - (5) Personal Property

IC 6-1.1-31.5





# Software Vendor – Corrective Action Plans

- Establishes a corrective action plan option for software vendors that fall out of compliance after certification has been granted by the Department.
- Corrective action plan process gives software vendors the opportunity to correct any issues identified within a period of time agreed to by the Department and the vendor.

*IC 6-1.1-31.5-2; IC 6-1.1-31.5-5; IC 6-1.1-31.5-5.5*



# Amended Certified Net Assessed Values

- Clarifies that amended certified net assessed values submissions must be completed by the later of:
  - (1) September 1; or
  - (2) Fifteen (15) days after the county's original CNAV is submitted to the Department.



# LIT Levy Freeze – Stabilization Fund

- Clarifies that the Department may consider the balance in the county stabilization fund for purposes of reviewing a county's request to reduce the levy freeze local income tax rate.



# Other Local Government Bills

- SB 33 – Distributions of Public Safety Tax Revenue
- SB 61 – Tourism Improvement Districts
- SB 147 – Child Care Property Tax Exemption
- SB 156 – Dissolution of Name Change of Town
- SB 157 – Landlocked Property
- SB 159 – Annexation
- SB 183 – County Option Exemption of Mobile Homes
- SB 252 – Publication of Notice



# Other Local Government Bills

- HB 1120 – Property Taxes
- HB 1121 – Local Income Taxes
- HB 1158 – County Contracts
- HB 1320 – Building Regulation
- HB 1329 – Local Government Matters



**Thank you!**