



Department of Local Government Finance

Assessment, Property Tax, and Budgeting: A DLGF Overview

Daniel Shackle, Commissioner

April 2024



Agenda

- About the DLGF
 - Mission & Values
 - Staff & Responsibilities
- Resources
 - DLGF Website
 - Gateway
- Municipal Department – Things to Understand
- Statewide Trends
- Questions



About the DLGF



About the DLGF – Mission & Values

Mission Statement

The mission of the Department is to ensure a fair and equitable property tax system for Indiana taxpayers.

Core Values

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



About the DLGF - Staff

- Daniel Shackle – Commissioner
- Scott Maitland – Deputy Commissioner & Chief of Staff
- Emily Crisler – General Counsel

- Barry Wood – Assessment Division Director
- Vacant – Budget Division Director
- Jenny Banks – Communications Director
- Josh Jacoboski – Information Systems & Data Analysis Division Director



About the DLGF - Assessment

- DLGF Assessment Division
 - Barry Wood – Division Director
 - 2 Statisticians, 8 Assessment Field Reps
- Main Responsibilities:
 - Providing Support for Local Assessing Officials
 - Providing Continuing Education Opportunities and Proctoring Certification Exams
 - Completing State Assessed Property Audits
 - Review and Approval of:
 - Annual Ratio Studies
 - Land Order Reviews
 - Cyclical Reassessment Plans

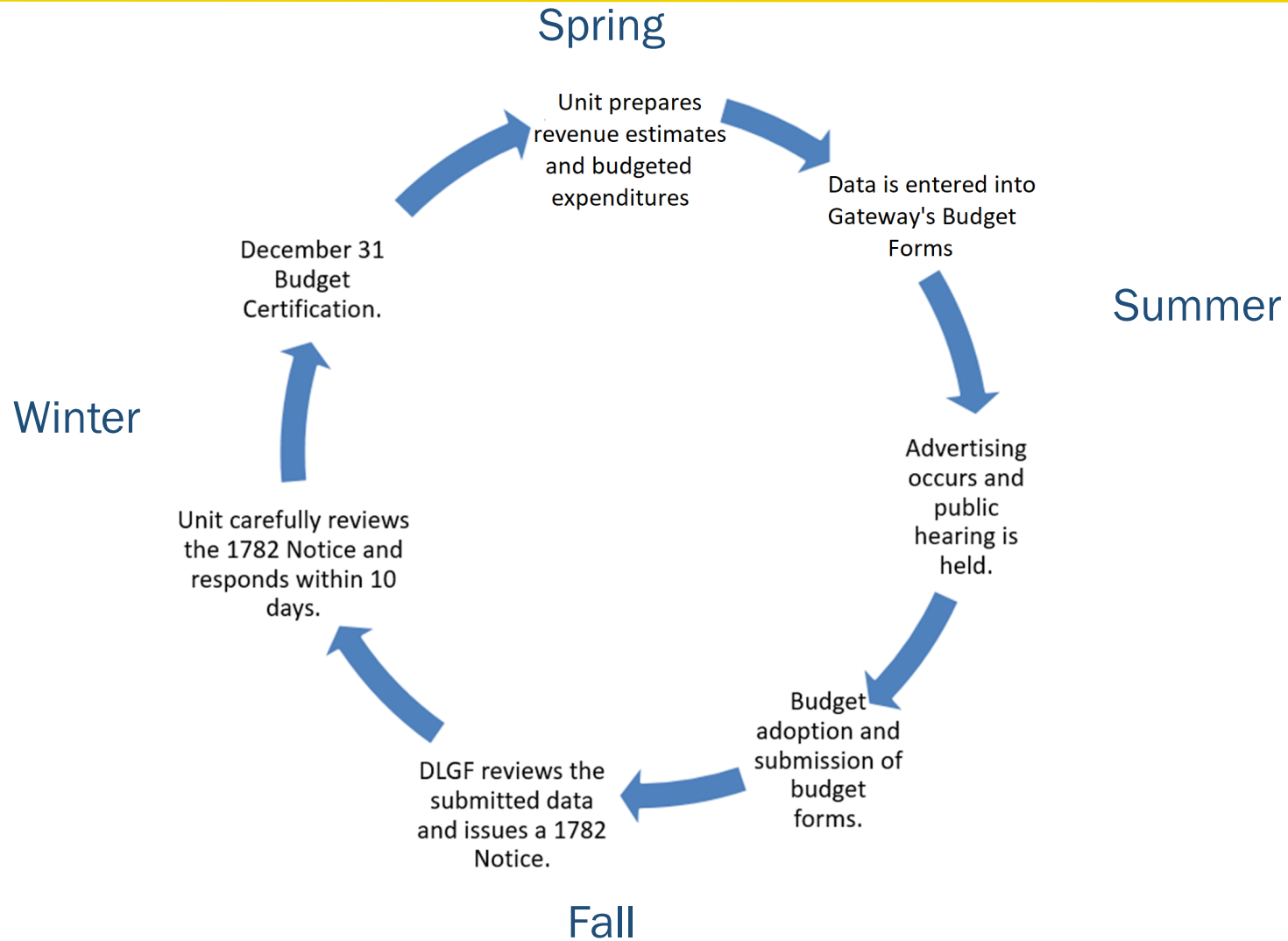


About the DLGF - Budget

- DLGF Budget Division
 - Vacant – Division Director
 - Miranda Bucy – Assistant Division Director
 - Ryan Burke – Assistant Division Director
 - 10 Budget Field Reps
- Main Responsibilities:
 - Providing Support for Local Officials/Fiscal Officers
 - Providing Continuing Education Opportunities through local presentations/webinars
 - Review and Approval of:
 - Annual Estimates of Revenues, Maximum Levies, LIT, etc.
 - Budget Checking
 - Additional Appropriations
 - Debt Submissions



The Budget Process: Simplified





Budget Calendar

- The Department releases a preliminary Budget Calendar that lists some of the deadlines and key dates for all units during the year related to budgets.
- The calendar may be amended after the legislative cycle ends.
- 2024 Budget Calendar
- <https://www.in.gov/dlgef/files/2024-memos/240207-Van-Dorp-Memo-2024-Budget-Calendar.pdf>



About the DLGF - Communications

- DLGF Communications Division
 - Jenny Banks – Division Director
 - Gateway Support Coordinator, Administrative Assistant
- Main Responsibilities:
 - Providing Support for Local Officials, General Public
 - Tracking Continuing Education Credits and Proctoring Certification Exams
 - Communication of Deadlines, Trainings, Memos, Presentations, Reports, etc.
 - Working to schedule local visits, presentations, and general outreach with associations, and local partners
 - Webinars



About the DLGF - Data

- DLGF Data Analysis Division
 - Josh Jacoboski – Division Director
 - 2 Tax Data Analysts
- Main Responsibilities:
 - Completing Data Compliance Reviews on
 - Sales Data
 - Tax Bill Data
 - Assessment Data
 - Status Tracking throughout the Calendar Year
 - Software Certification process for:
 - CAMA Software Vendors
 - Tax and Billing Software Vendors
 - Sales Disclosure Software Vendors



About the DLGF - Information Systems

- DLGF Information Systems Division
 - Josh Jacoboski – Division Director
 - 4 Programmers, 1 Business Systems Consultant, 1 Data Scientist, 1 IT Specialist, and 1 Quality Analyst
- Main Responsibilities:
 - Development of Gateway Applications
 - Support of DLGF Technology Resources
 - Requirements Gathering from local officials
 - Review and Analysis of various data sets submitted to the Department



DLGF Resources



DLGF Resources – Email Communications

- To sign up for DLGF Emails visit the following link:
<https://public.govdelivery.com/accounts/INDLGF/signup/39115>
- Emails include:
 - Weekly Commissioner’s Email
 - Memos
 - Reports
 - Other DLGF related communications



DLGF Resources - The DLGF Website

- <https://in.gov/dlgf>
- The DLGF website is the main hub of all information DLGF conveys to local officials. It also contains a historical archive of previous memos, presentations, and reports available for download for future reference. Additionally, it serves as a reference point of basic education for new local officials, their staff, and the public.



DLGF Resources - The DLGF Website

- Contact Us Page: <https://www.in.gov/dlgf/contact-us/>
- Contains the contact information of almost everyone on the DLGF Staff as well as our main line, our support line, and links to identify your Assessment and Budget Field reps
- <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Assessment.pdf>
- <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf>



DLGF Resources - The DLGF Website

- Memos and Presentations:
- <https://www.in.gov/dlgf/memos-and-presentations/memos/>
- <https://www.in.gov/dlgf/memos-and-presentations/presentations/>
- Organized by year, with the four most recent years available. Searchable in your web-browser. For presentations, it includes the power point, and often a video if available.



DLGF Resources - The DLGF Website

- Calendar Memos: <https://www.in.gov/dlgf/news-and-calendar/calendar-memos/>
- Memos that the Department releases that contain the majority of deadlines in statute for the given topic. Released annually in Jan/Feb on the topics of:
 - Budget
 - Assessment
 - Gateway Submissions
 - Data Submissions
 - DLGF Webinars
 - Assessment Certification Exams



DLGF Resources - The DLGF Website

- Reports and Data:
 - <https://www.in.gov/dlgf/reports-and-data/data-submission/>
 - <https://www.in.gov/dlgf/reports-and-data/reports/>
 - <https://www.in.gov/dlgf/reports-and-data/status-maps/>
- Statewide data sets of the most commonly requested items. Including:
 - 50 IAC 26 File Formats
 - Certified Budgets, Levies, Rates by Fund by year
 - Taxing District Certified Tax Rates by year
 - Circuit Breaker information
 - Status Maps for Budget Certification and Cyclical Reassessment Processes



DLGF Resources - Gateway

- “Gateway” is a centralized portal for locally elected officials to submit information to various State Agencies as required by Indiana Code.
- <https://gateway.ifionline.org/>



DLGF Resources - Gateway

- Gateway has three main sections:
 - Main Page
 - Public Reports/Download
 - Local Official Log-in Page



DLGF Resources - Gateway

Gateway INDIANA Dashboard Report Search Download Tools Learn More

Taxpayer Portal
Access all of the Gateway tools relating to individual taxpayers, such as assessed value and tax bill lookups, the referendum impact calculator and more.

Local Tax + Finance Dashboard
A straightforward view of key metrics of interest to all of us – including tax rates, income, spending, employment, as well as school corporation metrics.

Report Search
Search reports submitted to the State of Indiana by local government units by report type, reporting unit or address.

Download Data
Specific data sets are available to download and import into database, spreadsheet or statistical software.

Public Employee Compensation
This lookup tool allows taxpayers to view compensation data for public employees.

TIF District Viewer
Access data and documents from Indiana's tax increment financing (TIF) districts.

When is your budget hearing?
Visit BudgetNotices.in.gov for proposed budgets and public hearing dates.

- Gateway Main Page
- A great resource for taxpayers and policy makers to view “featured” reports of various data sets.
- Current Featured Reports include:
- Local Tax & Finance Dashboard
- TIF District Viewer
- Budget Notices
- <https://gateway.ifionline.org/default.aspx>



DLGF Resources - Gateway

Gateway INDIANA Dashboard Report Search Download Tools Learn More

Report Search

Local governments are required by state law to submit reports to the State of Indiana. A significant number of those reports related to taxing, budgeting and spending are now collected and available for public viewing through Gateway. Explore by unit or by report type.

Browse Reports Search by Unit Search by Address

Select by Report Type [View data release calendar](#)

<p>Annual Financial Report Multiple reports detail the receipts and expenditures of each local government unit, reflecting income and expenditures for a full calendar year. The primary purpose is to assist in the auditing of government units.</p>	<p>Employee Compensation by Unit The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) provides taxpayers with compensation information for public employees of state and local government.</p>
<p>Assessed Value The Certified Net Assessed Value (CNAV) data provides information on the tax base.</p>	<p>Entity Annual Report Financial reports from organizations that receive financial assistance from governmental sources (federal, state or local).</p>
<p>Budgets Every local government unit with authority to levy a property tax must submit a budget for the coming calendar year to DLGF, which has the responsibility to review and certify budgets and set tax levies and tax rates.</p>	<p>Local Development Agreements Gaming establishments may have local development agreements with various groups in their area. These are reported to the Indiana Gaming Commission each year along with the amount disbursed.</p>
<p>Collective Bargaining Each public school corporation is required to report on their collective bargaining with the Indiana Education Employment Relations Board. Gateway is now being used to collect and publish those data.</p>	<p>Property Tax Property taxes are a primary source of funding for local governments. These summary reports provide an overview of the property taxes paid and distributed.</p>
<p>Conflict of Interest Disclosure Public servants are required to disclose conflicts of interest to the State Board of Accounts.</p>	<p>Redevelopment Commissions Redevelopment Commissions are required to submit a report (not standardized at this time) for review to DLGF. These reports are submitted in PDF and available via the Gateway in the form in which they were submitted.</p>
<p>County Abstract Public Reports County auditors must submit an annual summary of property assessments, taxes, deductions and tax exemptions, as well as unpaid taxes, to the State Auditor.</p>	<p>School Extra-Curricular Accounts School corporations must file a report of their fund balances, receipts and expenditures for their extra-curricular accounts each fiscal year. This is used by SBOA to develop criteria to exam the extra-curricular accounts.</p>
<p>Debt Management These reports help the public know how much local government debt has been issued, the cost of interest to support the borrowing, the purpose of the borrowing, the source of repayment, and the total outstanding balances.</p>	<p>Solid Waste Management Districts Solid waste management districts are required to submit financial and programmatic data.</p>
<p>Economic Development Reporting The economic development payments subject to reporting are monetary disbursements initially provided by a licensed owner of a riverboat, an operating agent of a riverboat, or an affiliate of an owner or operating agent.</p>	

About Gateway - Contact Us

Indiana Gateway for Government Units is the collection platform for local units of government to submit required data to the State of Indiana, as well as a public access tool for citizens. It represents a unique partnership between the State of Indiana and the [Indiana Business Reason Center](#) at IU's Kelley School of Business, with initial support from the Lilly Endowment and sustainable support from the State of Indiana.

Participating state agencies currently include the [Department of Local Government Finance](#), the [State Board of Accounts](#), the [Indiana Education Employment Relations Board](#) and the [Indiana Gaming Commission](#).

POWERED BY Information for Indiana

- Public Reports
- A collection of hundreds of pre-configured reports on various topics from almost all agencies currently utilizing Gateway. Most reports can be configured for an individual unit, or a whole county based on built in filtering tools.
- https://gateway.ifionline.org/report_builder/



DLGF Resources - Gateway

A screenshot of the Gateway website's "Download Data" page. The page has a navigation bar with "Dashboard", "Report Search", "Download", "Tools", and "Learn More". The main heading is "Download Data". Below it, a sub-heading reads "Finance and Budget Files". There are two dropdown menus: "Data Set" set to "Annual Financial Reports" and "File" set to "Capital Assets". Below these are "Unit Type" set to "All" and "Year" set to "2023". A blue "Download" button is present. A section titled "About the Finance and Budget Files" explains that these files contain financial figures submitted by local governments. Below this is a "Documentation" section with links to "Annual Financial Reports File Layout" and "Budget Data File Layout". Another section titled "Property Files" has dropdowns for "Data Set" (set to "Adjustments"), "Year" (set to "2022 pay 2023"), and "Geography" (set to "Adams"), with a "Download" button. A final section titled "About the Property Files" explains that county assessors and auditors submit these files. It ends with a "Documentation" section containing links to "Property File Documentation" and "File Formats".

- Data Download
- A collection of statewide data sets that can be directly download for analysis. Most data sets are financial data submitted either to DLGF or SBOA.
- <https://gateway.ifionline.org/public/download.aspx>



DLGF Resources - Gateway

INDIANA Gateway for government units

Home About Account Settings User Guides Logout

Welcome to the Indiana Gateway for Government Units

As an authorized user, you will have at least one application to use. Each of these applications enables a local unit to submit its required forms, reports or files to the appropriate state agency. Agencies currently include Department of Local Government Finance, State Board of Accounts, Indiana Education Employment Relations Board and Indiana Gaming Commission.

Select Application

Department of Local Government Finance (DLGF)	Deadline
Additional Appropriations	Details
Abstract	Details
Assessor Reports	Jan 15
Budgets	Details
Data Entry for CNAV and Form 22	Details
Debt Management	Details
Economic Development Reporting	Sep 30
File Transmission	Details
Other Post-Employment Benefits	Mar 1
SB 131 Reporting for SWMDs	Mar 1
TIF Management	Apr 15

State Board of Accounts (SBOA)	Deadline
100R	Jan 31
Annual Financial Report	Details
Monthly and Annual Engagement Uploads	Details
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29

Department of Workforce Development (DWD)	Deadline
CTE Appeals	April 28

Indiana Gaming Commission (IGC)	Deadline
Local Development Agreement	Mar 1

Indiana Education Employment Relations Board (IEERB)	Deadline
Bargaining Status Form	Nov 15
Collective Bargaining Reporting	Jul 30
Collective Bargaining Agreement	Nov 15
Collective Bargaining MOUs	within 10 business days of ratification
Exclusive Representative Organization Membership Verification	Oct 1

Bureau of Motor Vehicles	Deadline
Ordinance Portal	Sep 1

Administrative Tools

- User Guides

- Local Official Log-In
- After logging in with individual credentials, local officials can select from over two dozen applications to complete various statutory requirements and submissions.
- This page also includes links to User Guides, Account Settings, and various other help pages.



Municipal Department – Things to Understand



Municipal Department – Things to Understand

- Property Tax Caps (Circuit Breaker)
- Additional Appropriations
- Budget Fundability – “The DLGF cut my budget”
- Excess Levy Appeals
- Public Safety Funding through Local Income Tax (LIT)



Property Tax Caps (Circuit Breaker)

- The General Assembly shall (Article 10 Indiana Constitution) limit a taxpayer's property tax liability.
- The circuit breaker, or property tax caps, represent the maximum tax bill that an individual can pay.
- The circuit breaker credit, an amount applied to a qualifying tax bill that prevents a taxpayer from exceeding the property tax cap.
- The circuit breaker credit represents a portion of the certified levy that cannot be collected.
- The circuit breaker (CB) represents a loss in revenue.
- All units will fall into one of three distinct scenarios.
 - Scenario #1: CB Estimate was higher than actual.
 - Budget is fundable and unit's cash balance will increase.
 - Scenario #2: CB Estimate was equal to actual CB.
 - Budget is fundable.
 - Scenario #3: CB Estimate was lower than actual CB.
 - Budget may not be fundable or cash balance may decrease CB.



Additional Appropriations

- An appropriation represents the certified spending authority for a fund for the year. Your appropriation is often referred to as your budget.
 - With few specific exceptions, nearly all funds must have an appropriation.
 - Your appropriations can be found on either the Department’s Certified Budget Order or on the Form 4.
- Which additional appropriations must be submitted to and approved by the Department?
 - Any additional appropriation from a fund that is certified by the Department. (Ind. Code § 6-1.1-18-5(b)).
 - Any additional appropriation from a fund that is not certified by the Department must be submitted to the Department, but the Department does not approve these additional appropriations. These are known as “reporting only.”



Budget Fundability – “The DLGF cut my budget”

- The Department is responsible for 3 main tasks when certifying the budget.
 - Were the proper budget procedures followed?
 - Are the property taxes within their statutory maximum amounts?
 - **Are the adopted budgets fundable by the available revenue and cash reported by the unit?**
 - If not, the Department will ensure that the budget can be funded, thus reducing the overall amount of the budget.
 - It is up to the unit to determine how to allocate any reduced amounts among its various departments.



Excess Levy Appeals

- The purpose of the excess levy appeal is to provide local units of government relief from the maximum levy limits so that they can fulfill their government responsibilities.
- Types of excess levy appeals
 - **Annexation/Consolidation/Extension of Services**
 - **Three-Year Growth**
 - Emergency
 - Correction of Error
 - Shortfall

Provide detailed justification!



Public Safety Funding through Local Income Tax

- Some options for county local income tax (LIT)
 - Public Safety (IC 6-3.6-6-8)
 - Can be used for Police/Fire/EMS/PSAP
 - Public Safety Answering Points (PSAP) (IC 6-3.6-11-4)
 - Emergency Medical Services (EMS) (6-3.6-6-2.8)
 - Used for any legal purpose
 - Certified Shares
 - Economic Development

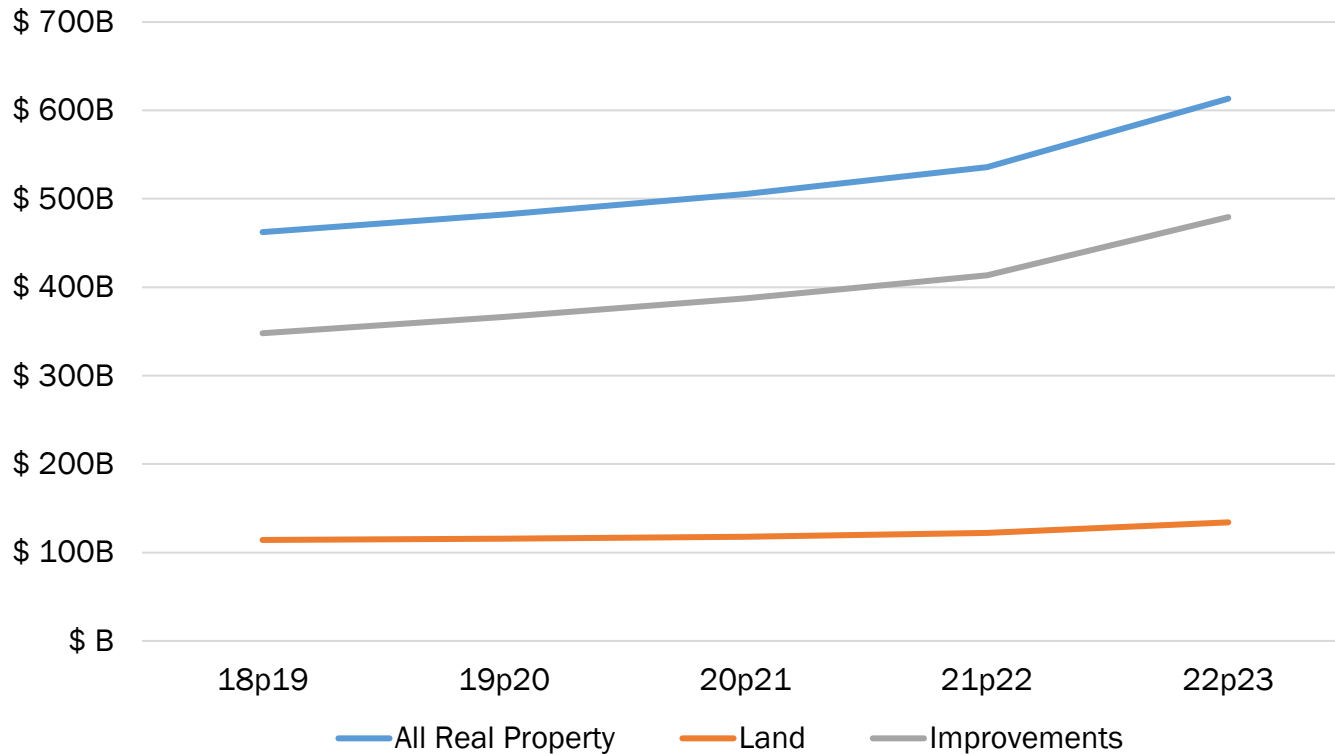


Statewide Trends



Real Property Data – Statewide Trends

Real Property AV by Category – Statewide



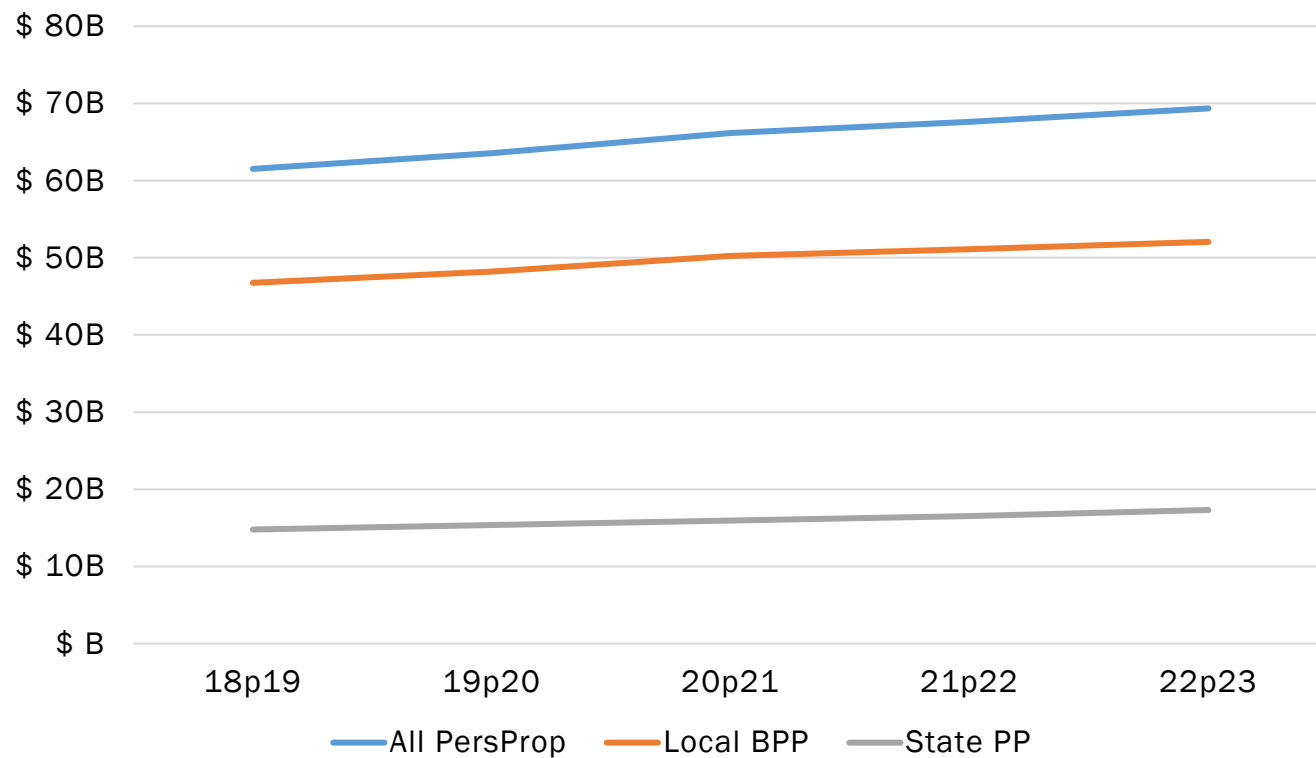
18p19 – 22p23			
	Growth \$	Growth %	Compound Annual Growth Rate
All Real	\$151.15 B	32.71%	5.82%
Land	\$19.88 B	17.40%	3.26%
Improvements	\$131.27 B	37.73%	6.61%

21p22 – 22p23		
	Growth \$	Growth %
All Real	\$77.6 B	14.49%
Land	\$12.0 B	9.84%
Improvements	\$65.6 B	15.86%



Personal Property Data – Statewide Trends

Personal Property AV by Category – Statewide



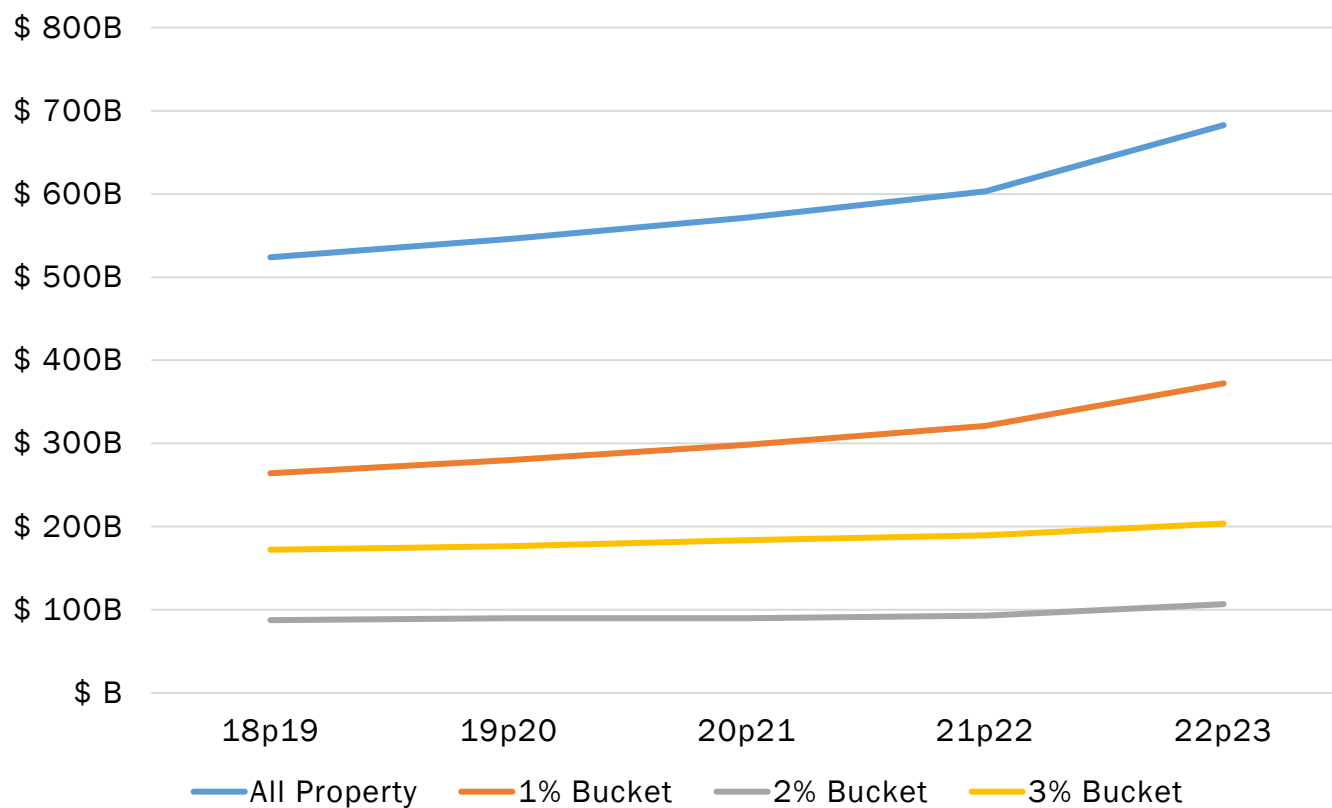
18p19 – 22p23			
	Growth \$	Growth %	CAGR
All Personal	\$61.54 B	12.70%	2.42%
BPP	\$46.78 B	11.29%	2.16%
Utility/Rail	\$14.76 B	17.20%	3.22%

21p22 – 22p23		
	Growth \$	Growth %
All Personal	\$1.74 B	2.6%
BPP	\$0.946 B	1.9%
Utility/Rail	\$0.797 B	4.8%



Statewide AV Trends by CB Bucket

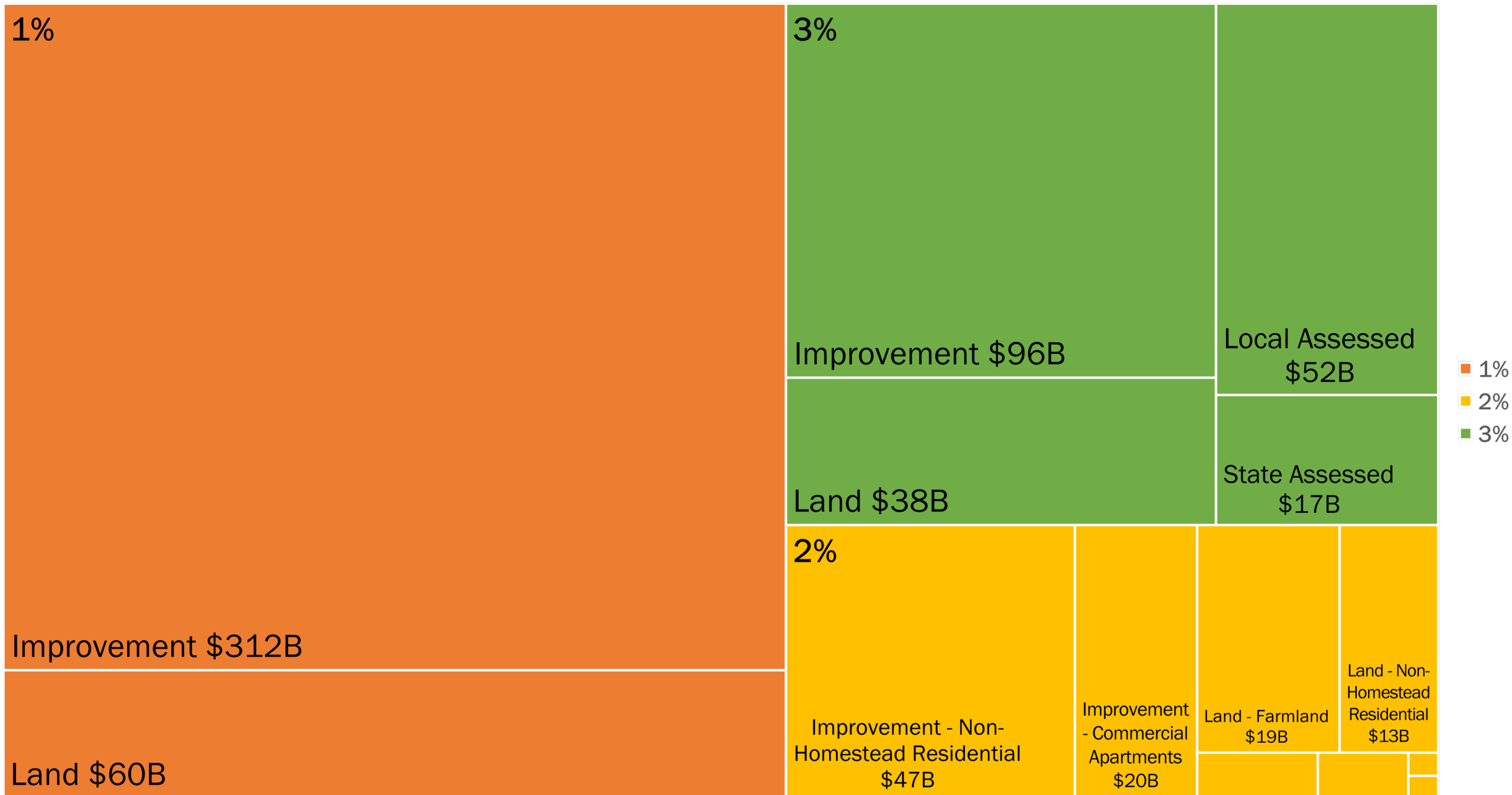
AV By CB Bucket by Year



18p19 - 22p23			
	Growth \$	Growth %	CAGR
All Property	\$158.97 B	30.36%	6.85%
1% Cap	\$108.34 B	41.04%	8.98%
2% Cap	\$19.28 B	22.05%	5.11%
3% Cap	\$31.35 B	30.36%	4.27%

21p22 - 22p23		
	Growth \$	Growth %
All Property	\$79.4 B	13.16%
1% Cap	\$51.1 B	15.92%
2% Cap	\$14.0 B	15.07%
3% Cap	\$14.3 B	7.53%

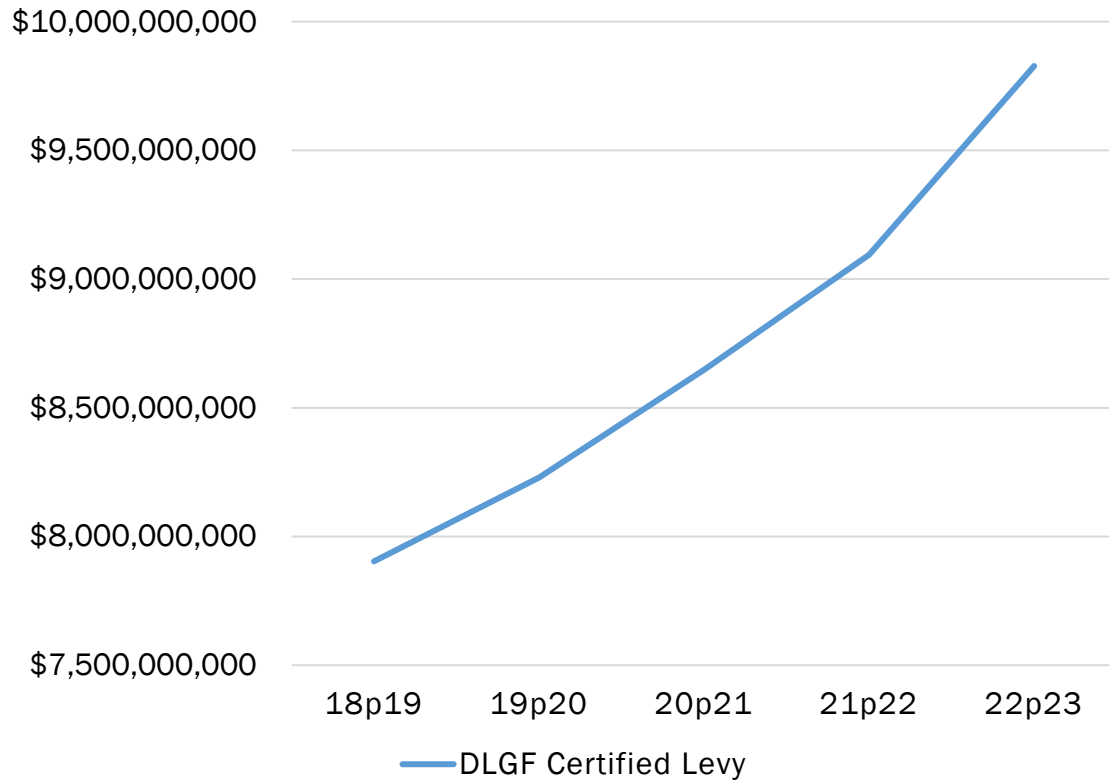
22p23 Assessed Value Breakdown by CB Bucket and Property Types





Total Statewide Levy

Statewide Certified Levy



	Statewide Certified Levy	% Change	MLGQ
18p19	\$7.90 B	-	3.4%
19p20	\$8.23 B	+4.12%	3.5%
20p21	\$8.65 B	+5.09%	4.2%
21p22	\$9.09 B	+5.16%	4.3%
22p23	\$9.90 B	+8.81%	5.0%

IC 6-1.1-18.5-2; IC 6-1.1-18.5-3

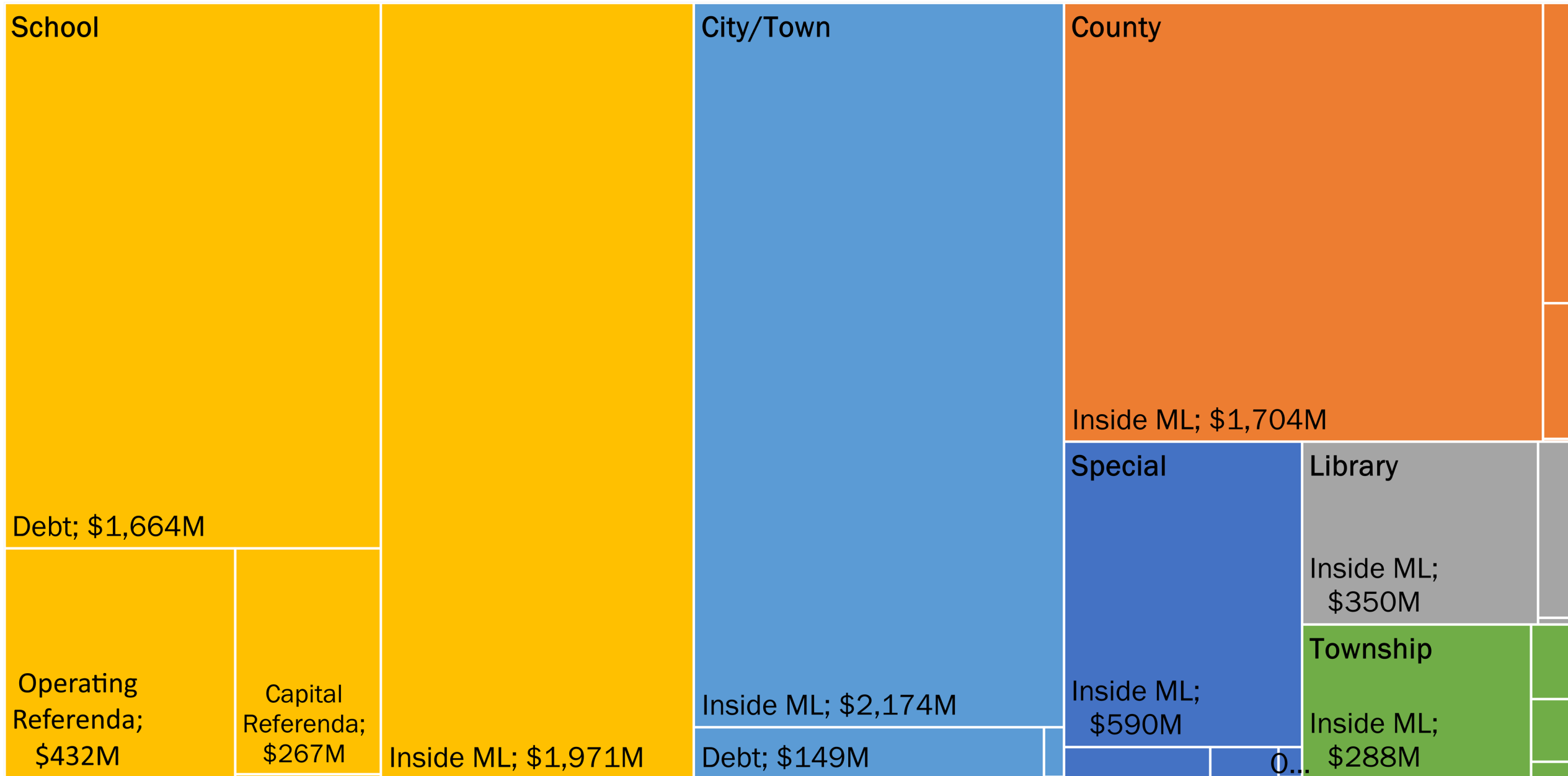


Debt Service Levies

Year	County	Township	City/Town	School	Library	Special
2019	\$59 M	\$13 M	\$93 M	\$1,317 M	\$50 M	\$48 M
2020	\$58 M	\$15 M	\$100 M	\$1,335 M	\$49 M	\$46 M
2021	\$57 M	\$18 M	\$104 M	\$1,362 M	\$45 M	\$42 M
2022	\$59 M	\$19 M	\$114 M	\$1,445 M	\$45 M	\$36 M
2023	\$73 M	\$21 M	\$149 M	\$1,664 M	\$50 M	\$38 M
% of 2023	3.66%	1.05%	7.47%	83.41%	2.51%	1.90%
CAGR	4.22%	10.32%	9.96%	4.78%	-0.22%	-4.22%

IC 6-1.1-18.5-8

22p23 Levy by Unit Type and Levy Type





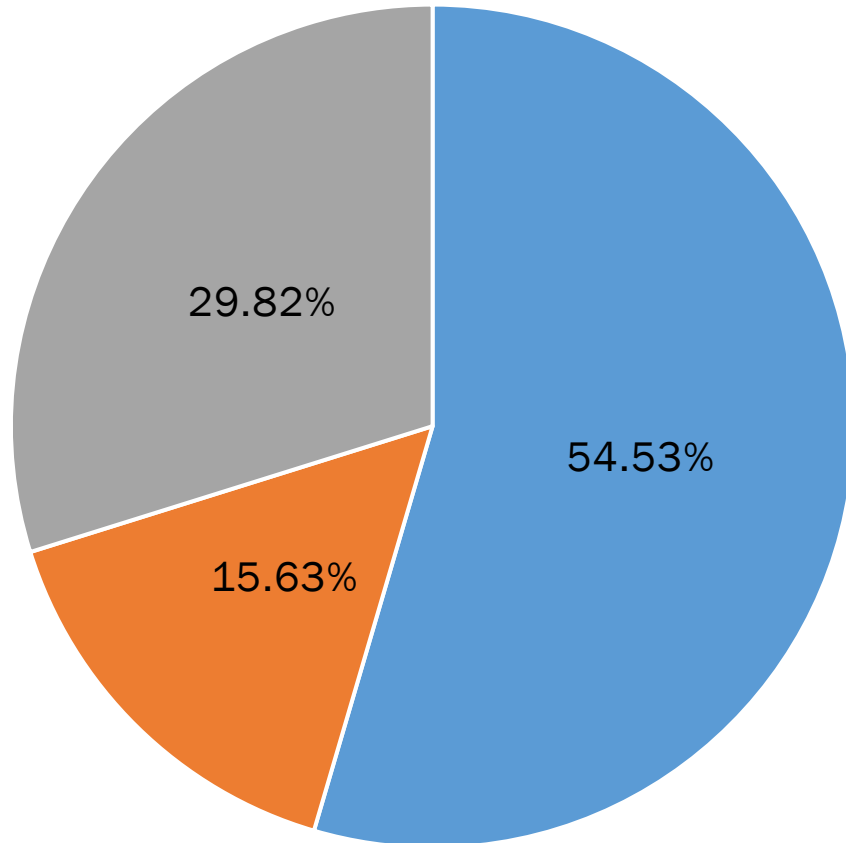
22p23 Deductions & Exemptions Data

	1% Bucket	2% Bucket	3% Bucket	Total
Homestead Deduction	\$80.3 B	-	-	\$80.3 B
Supplemental Homestead Deduction	\$101.6 B	-	-	\$101.6 B
Over 65	\$1.1 B	-	\$0.2 B	\$1.3 B
Veteran Disability (Partial + Total)	\$1.6 B	\$0.08 B	\$0.30 B	\$2.0 B
Economic Revitalization Area Abatements	-	\$0.3 B	\$4.9 B	\$5.3 B
All Other Deductions	\$3.2 B	\$0.2 B	\$2.1 B	\$5.5 B
Total Deductions	\$187.7 B	\$0.6 B	\$7.5 B	\$195.9 B
Total Exemptions	-	\$3.7 B	\$19.9 B	\$23.6 B
% Of All Deductions & Exemptions	86%	2%	12%	-
% of Gross AV	50%	4%	13%	-



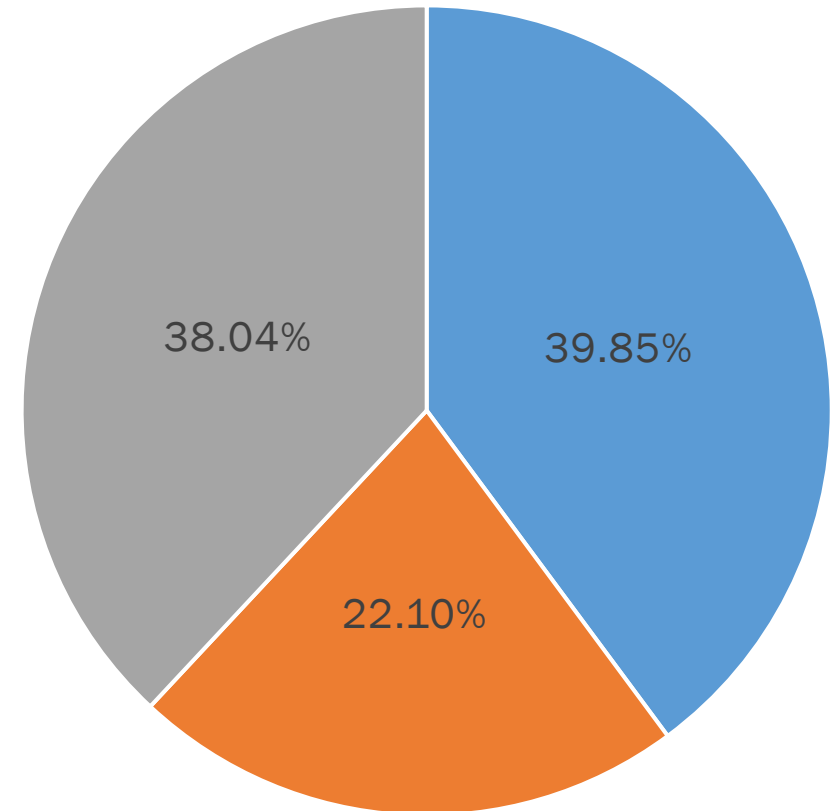
Shift in AV Mix

Gross AV Distribution by CB Bucket



■ 1% Bucket ■ 2% Bucket ■ 3% Bucket

Net AV Distribution by CB Bucket



■ 1% Bucket ■ 2% Bucket ■ 3% Bucket



Questions?



Thank you!