
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

SUMMARY FINDINGS RE: OWEN COUNTY 2025 BUDGET

On November 4, 2024, the Department of Local Government Finance (“Department”) received a petition from at least twenty-five (25) taxpayers, pursuant to Ind. Code § 6-1.1-17-16.1, requesting a public hearing regarding the proposed budget, tax rates, and tax levies of Owen County (“County”) for taxes first due and payable in 2025. Under that same statute, the Department must hold a public hearing before it can review, revise, reduce, or increase the County’s proposed budget, tax rate, and tax levy under Ind. Code § 6-1.1-17-16.

On December 4, 2024, the Department pursuant to Ind. Code § 6-1.1-17-16.1(b) held a hearing to receive information from both members of the public and the County related to the petition. An opportunity was also given to provide written information to the Department until December 11, 2024.

The Department was asked to consider the following objections:

1. The budget, rate, and levy for the cumulative capital development fund (DLGF Fund Number 2391) was improperly set because the ordinance establishing the fund has expired.
2. The Election Registration fund (DLGF Fund Number 0102) has an excessive budget and levy considering there is no election in 2025.
3. The Reassessment fund (DLGF Fund Number 0124) lacks justification because of a systemic problem with inaccurate assessments in the County.
4. The Building Department fund (DLGF Fund Number 9515) is being taxpayer-supported despite assertions to the contrary that it will be self-supported through permits and fees.
5. The CEDIT fund (DLGF Fund Number 2411) is being challenged because the County does not have a capital improvement plan as required by Ind. Code § 6-3.6-6-9.5.
6. The Tax Increment Financing fund (T60001 and T60002) is being challenged due to the incorrect application of valuations and assessments within tax increment financing districts.
7. The County Council failed to hold a hearing on the findings on objections filed by taxpayers on October 23, 2024, prior to the adoption of the budget as required by Ind. Code § 6-1.1-17-5(c).
8. The County Council failed to adopt findings as required by Ind. Code § 6-1.1-17-5(c) on objections filed by taxpayers on October 23, 2024.
9. The County has failed to timely respond to public records requests with regard to the County’s budget.

10. The County did not give the public an opportunity to speak during hearing sessions on the budget.
11. The County did not publish a tax rate in the budget notice.
12. The County informed the public that the budget hearing was only to address the budget components with revenue streams from property taxes.
13. The County did not submit its annual financial report, therefore the Department may not certify the County's budget.
14. The County did not upload many of its contracts with a cost of over \$50,000, as required by Ind. Code § 5-14-3.8-3.5, therefore the Department may not certify the County's budget.
15. The County is using the wrong budget fund code for public safety access point allocations of local income tax.
16. The County listed their estimated expenses for group health insurance to be 100% greater than the quote received and the contract signed for 2025 and 2026.
17. The County Assessor failed to report assessed values to the County Auditor before the deadline to certify net assessed values.
18. The County Auditor failed to certify net assessed values.
19. The public notice by the Property Tax Assessment Board of Appeals did not include a notice of intent to adopt the County Assessor's assessed values for taxes due and payable in 2025.
20. The public has not received notices of "Land Orders" to trigger an opportunity to file objections.
21. The County has not been following their own internal controls.
22. There is no transparency with records of the Owen County Chamber of Commerce and Economic Development Corporation.
23. The Town of Spencer has its tax base for emergency medical services spread out over the entire County.
24. There are issues with practices in the County Surveyor's office, with contracting, and with allocation of money to various funds.

With respect to paragraphs 1, 2, 3, 4, 5, 6, 15, 16, and 23, the Department finds that the objectors have not provided any evidence indicating that the budgets for the County's funds subject to the Department's review under Ind. Code § 6-1.1-17-16 are not fundable or the tax levies or rates exceed what is allowed by Ind. Code § 6-1.1-17-16.

With respect to paragraphs 7 and 8, the Department does not have statutory authority to make a finding on whether the County complied with Ind. Code § 6-1.1-17-5(c) or to enforce compliance through continuing the County's budget pursuant to Ind. Code § 6-1.1-17-5(f).

With respect to paragraphs 9, 10, and 12, the Department does not have statutory authority to make a finding on whether the County complied with any relevant public access laws or to enforce compliance through continuing the County's budget pursuant to Ind. Code § 6-1.1-17-5(f).

With respect to paragraph 11, the Department finds that this objection represents a misunderstanding of the requirement of the contents of the public notice under Ind. Code § 6-1.1-17-3.

With respect to paragraph 13, the Department finds that the County filed an annual financial report for calendar year 2023 on July 8, 2024, therefore the prohibition on approving the County's budget under Ind. Code § 6-1.1-17-16.2 no longer applies.

With respect to paragraph 14, the Department does not have statutory authority to make a finding on whether the County complied with Ind. Code § 5-14-3.8-3.5 or to enforce compliance through continuing the County's budget pursuant to Ind. Code § 6-1.1-17-5(f).

With respect to paragraphs 17, 19, 20, 21, 22, and 24, the Department finds that these are matters not related to the review, revision, reduction, or increase of the County's budget under Ind. Code § 6-1.1-17-16.

With respect to paragraph 18, the Department finds that the County Auditor submitted certified net assessed values on August 19, 2024. The Department therefore determines that there is no action to be taken with respect to this objection.

Dated December 17, 2024