
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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2009/2010 Budget Calendar

Dates include changes made recently in HEA 1001(ss) by action of the 2009 General Assembly during the Special Session. Please note that the deadlines occurring on a Saturday, Sunday, or Legal Holidays are effective on the next business day.

The information in **bold** indicates a change in the law. The asterisk (*) indicates an administrative change made by the Department to the affected deadline because of an oversight in the legislation to move those deadlines one (1) month later in the budget cycle.

January 1	Beginning of new calendar budget year. Year-end cash balances and operating results available.
January 15	Assessment date for mobile homes. IC 6-1.1-1-2.
January 30	Units file 2008 Annual Report with State Board of Accounts and report of expenditures to DLGF. IC 5-11-1-4.
February 1	Deadline for fiscal schools to adopt a budget. IC 6-1.1-17-5.6.
February 15	DLGF to certify budgets, rates, and property tax levies. IC 6-1.1-17-16.
March 1	Units report annexations to the DLGF. IC 6-1.1-1-2. Assessment date for all property. IC 6-1.1-1-2; IC 6-1.1-7. Deadline to establish new taxing units. IC 6-1.1-1-2.
March	DLGF calculates levy excess using December tax distribution. IC 6-1.1-18.5-17.
April 1	DLGF reviews budget by fund for each school corporation. IC 6-1.1-17-16(j). Deadline to create fire protection territory for following year taxes. IC 36-8-19-6.
April 25	Last day for county treasurer to mail property tax statements for taxes due May 10. IC 6-1.1-22-8.1.

	Deadline for first tax rate advertisement for taxes due May 10. IC 6-1.1-22-4.
May 10	Deadline for spring property tax payments. IC 6-1.1-22-9.
May 14	Last day for library boards to adopt CPF plan. IC 36-12-12-3.
June 30	Spring property tax distribution. IC 6-1.1-27-1.
	First six (6) months fund balances and operating results available.
	Beginning of following year's 18 month budget cycle.
	The DLGF and the Department of Revenue shall jointly calculate the CAGIT or COIT rate that must be imposed in a county to raise income tax revenue in the following year. IC 6-3.5-1.5.
July 1	Assessors file assessed values with county auditors. IC 6-1.1-3-17(b).
July 14	Last day for Redevelopment Commissions to report available TIF surplus to county auditor. IC 36-7-14-39.
July 31	Last day for library fiscal body to reject or approve CPF plan. IC 36-12-12-4.
	DLGF certifies reassessment levies to all counties. IC 6-1.1-4-27.5.
	Last day to adopt ordinance establishing, increasing, or decreasing COIT (IC 6-3.5-6-8(c)), CAGIT (IC 6-3.5-1.1-2(c)), or CEDIT (IC 6-3.5-7-5(d)). rates.
August 1	Deadline for county auditors to file certificate of net assessed values and estimates of miscellaneous revenues with units and DLGF. IC 6-1.1-17-1.
	Deadline to certify the ensuing year's income tax distribution. IC 6-3.5-1.1-9.
	Deadline for units to submit to DLGF cumulative fund proposals. IC 6-1.1-17-16.7
September 2	Last day for first publication of proposed levy, budget, and notice to taxpayers of public hearing (Budget Form 3). IC 6-1.1-17-3.
September 9	Last day for second publication of proposed levy, budget, and notice to taxpayers of public hearing (Budget Form 3). IC 6-1.1-17-3.

- September 17** **Last day for civil taxing units to submit proposed budgets, rates, and levies to county fiscal body for non-binding review and recommendation** (unless taxing unit has an appointed governing body that is either: conservancy district, solid waste management district, or fire protection district; or has a proposed budget increase from previous year over the 3.8% assessed value growth quotient)(forty-five (45) days before the civil taxing unit adopts its tax rate, levy, and budget). IC 6-1.1-17-3.5.
- October 2** **Last day for taxing units with appointed governing bodies that is either: conservancy district, solid waste management district, or fire protection district; or has a proposed budget increase from previous year over the 3.8% assessed value growth quotient, to submit proposed budgets, rates, and levies to appropriate city/town or county fiscal body for final adoption** (thirty (30) days before city/town or county fiscal body is required to adopt their budget). IC 6-1.1-17-20.
- October 17** **Last day for county fiscal body to complete review and issue non-binding recommendation to civil taxing units regarding civil taxing units' proposed tax rates, levies, and budgets** (fifteen (15) days before the civil taxing unit adopts its rate, levy, and budget). IC 6-1.1-17-3.5.
- October 19** **Last day for taxing units to file excessive levy appeals for annexation/consolidation/extension of services (IC 6-1.1-18.5-13(1)), 3 year growth factor (IC 6-1.1-18.5-13(3)), emergency levy appeal (IC 6-1.1-18.5-13(13)), and correction of error with DLGF (IC 6-1.1-18.5-14).** IC 6-1.1-18.5-12.
- *Last day for schools to adopt their Capital Projects Plan and Bus Replacement Plan.** IC 20-46-6-8.1; IC 20-46-5-6.1.
- October 22** **Except in Marion County and in second class cities, last day for taxing unit's public hearing on their budget.** IC 6-1.1-17-5.
- October 29** **Last day ten (10) or more taxpayers may object to a budget, tax rate, or tax levy of a political subdivision** (must occur not more than seven (7) days after the hearing). IC 6-1.1-17-5(b).
- October 31** **Last day to adopt a "new" LOIT for levy freeze, public safety, or property tax relief.** IC 6-3.5-1.1-24, IC 6-3.5-1.1-25, IC 6-3.5-1.1-26, IC 6-3.5-6-30, IC 6-3.5-6-31, or IC 6-3.5-6-32. HEA 1001(ss), Sec. 482.
- November 1** **Deadline for all taxing units to adopt budgets, rates, and levies.** IC 6-1.1-17-5(a).
- In Marion County and in a second class city, public hearing may be held anytime after introduction of budget.** IC 6-1.1-17-5(a).

If a taxpayer objection petition is filed, the fiscal body of the political subdivision shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. IC 6-1.1-17-5(c).

***Deadline for cities and counties to adopt salary ordinance for following year. IC 36-2-5-3; IC 36-4-7-3; IC 36-5-3-2.**

- November 3** **Last day for taxing units to file adopted budgets with county auditor and County Tax Adjustment Board (TAB). Must be not later than two (2) days after budget adoption. IC 6-1.1-17-5.**
- November 10 Fall property tax payments due. IC 6-1.1-22-9.
- November 18** **County Auditor advertises “TAB chart” of adopted tax rates of taxing units *only if* there is a modification by County Auditor or County TAB to adopted tax rates, levies, or budgets. IC 6-1.1-17-12.**
- November 28** **Last day for taxpayers to object to County TAB or County Auditor’s modifications to unit’s tax rate, levy, or budget as published in the TAB chart. IC 6-1.1-17-13. (Units also have an opportunity to appeal actions of the TAB or auditor according to IC 6-1.1-17-15).**
- December 15 Last day for DLGF to accept additional appropriation requests from units. IC 6-1.1-18-5.
- December 30 Deadline for units to file shortfall excess levy appeals with DLGF. IC 6-1.1-18.5-16.
- December 31 Fall property tax distribution. IC 6-1.1-27-1.
- End of business for calendar/budget year.
- Last day to accept applications for deductions and credits. IC 6-1.1-12-44.

If you have any questions, please contact Dan Jones, Assistant Budget Director, at djones@dlgf.in.gov or (317) 232-0651.