

## **TAX MATTERS**

**JUNE 2, 2011, Issue #11-05, by Bernard Ridens, Executive Director  
Taxpayers Association of Vigo County, Inc.**

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### **REVIEW OF PAST TAX MATTERS**

**APRIL 27, 2011 (#11-04)**

- **DEBOER PRESENTS AT ANNUAL MEETING AND WORKSHOP**
  - Dr. Larry DeBoer, professor of agricultural economics at Purdue University and an expert on state and local public policy, was the speaker at the 75<sup>th</sup> anniversary meeting of the Taxpayers Association. DeBoer spoke on "Indiana's Property Tax After the Constitutional Caps: How Are They Working and What Comes Next?"
- **WE NOW HAVE PAYPAL**
  - There is a Paypal button on our [web site](#) which allows for easy secure donations to the TA.
- **HEALTH BILL IN ITS ENTIRETY – AT THE TA OFFICE**
  - If you wish to study the contents of HR 3200 and/or HR 3962, they are available for loan.

**APRIL 5, 2011 (#11-03)**

- **2011 TAX RATES ARE PUBLISHED**
  - This year's property tax rates were published in the *Tribune-Star* today. If you would like a readable copy you may access one on the Taxpayers Association website by following this link – [2011 Tax Rates](#).

The Taxpayers Association is a not-for-profit 501(c)(4) organization supported by membership dues. Any citizen or group of citizens in Vigo County may be a member. Current members are encouraged to promote membership in the organization by giving the attached application to a potential member. [See the TA application and dues structure.](#) This is NOT an invoice for your dues.

## 1. TA BOARD RETAINS 2010 OFFICERS

The Taxpayers Association has retained its officers for 2011. Here are their names:

President	Vicki Barrett
1 <sup>st</sup> Vice-President	John Ragle
2 <sup>nd</sup> Vice-President	John Hilderbrand
Secretary	Marla Ames
Treasurer	Amy Cleveland

## 2. NEW MAPLE AVENUE CITY PARK

The new city park at the intersection of Maple Avenue and US 41 (around the former Lakeview Nursing Home site) will be open this month. During last month's city parks meeting, a Purdue landscape architecture student named Lauren Kay Smith gave a presentation describing her and the City Parks and Recreation Department's evaluation of the possible design for the new park. The plan would be for this park to be created within the next year. The following are links to materials that were passed out and/or viewed during the meeting:

[500 Maple Avenue City Park Presentation](#)

[500 Maple Avenue City Park Report](#)

[Press Release](#)

[Brownfields Recognition Award for Maple Street Pond Park Project](#)

## 3. PROPERTY TAX CAPS - CITY VS. NON-CITY \$100,000, \$150,000, \$200,000 AV PROPERTY COMPARISON

The following study was done as an investigation into property tax contributions related to homestead tax caps of 1% pertaining to Terre Haute City versus Non Terre Haute City homestead property.

The average rates of the twenty township areas that do not include Terre Haute City property and the five township areas that include Terre Haute City property were calculated for each entity receiving property tax dollars. A chart for Gross AV's of \$100,000, \$150,000, and \$200,000 was prepared taking into account that each AV represents a homestead with a \$45,000 Standard Homestead Deduction and a 35% Supplemental Homestead Deduction. Contributions are based on the Net AV of the property.

If you wish to receive further information or explanation of this topic, please feel free to contact The Taxpayers Association of Vigo County at 812.235.1361 or [taxtopics@aol.com](mailto:taxtopics@aol.com).

Other information relating specifically to property tax in Vigo County and generally to property tax in Indiana is available on our web site at [www.taxtopics.org](http://www.taxtopics.org).

VIGO COUNTY TAX RATES CHARGED FOR YEAR 2010 PAYABLE IN YEAR 2011		\$100,000 AV Non-City of TH Average			\$100,000 AV City of TH Average		
		Non-TH Average	Before 1% CAP Circuit Breaker	After 1% CAP Circuit Breaker	TH Average	Before 1% CAP Circuit Breaker	After 1% CAP Circuit Breaker
	County General	0.5696	\$203.63	\$203.63	0.5696	\$203.63	\$163.29
	Cumulative Bridge	0.0268	\$9.58	\$9.58	0.0268	\$9.58	\$7.68
	County Health	0.0313	\$11.19	\$11.19	0.0313	\$11.19	\$8.97
	Co. Park & Recreation	0.0291	\$10.40	\$10.40	0.0291	\$10.40	\$8.34
	Prop. Tax Reassessment	0.0166	\$5.93	\$5.93	0.0166	\$5.93	\$4.76
County	Jail Bond	0.0168	\$6.01	\$6.01	0.0168	\$6.01	\$4.82
Rates	Cumulative Capital Dev.	0.0158	\$5.65	\$5.65	0.0158	\$5.65	\$4.53
	Courthouse Bond	0.0020	\$0.72	\$0.72	0.0020	\$0.72	\$0.57
	<b>TOTAL COUNTY</b>	<b>0.7080</b>	<b>\$253.11</b>	<b>\$253.11</b>	<b>0.7080</b>	<b>\$253.11</b>	<b>\$202.96</b>
	Township Fund	0.0183	\$6.54	\$6.54	0.0096	\$3.44	\$2.76
Civil	Township Fire	0.0109	\$3.88	\$3.88	0.0000	\$0.00	\$0.00
Township	Township Assistance	0.0133	\$4.75	\$4.75	0.0135	\$4.83	\$3.88
Rates	Township Recreation	0.0007	\$0.24	\$0.24	0.0000	\$0.00	\$0.00
	Loan Fund	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
	Cumulative Fire	0.0039	\$1.41	\$1.41	0.0000	\$0.00	\$0.00
	<b>TOTAL TOWNSHIP</b>	<b>0.0471</b>	<b>\$16.82</b>	<b>\$16.82</b>	<b>0.0231</b>	<b>\$8.27</b>	<b>\$6.63</b>
Fire	Fire Protection District	0.1247	\$44.59	\$44.59	0.0000	\$0.00	\$0.00
Protection	Fire Protection Dist. Debt	0.0147	\$5.24	\$5.24	0.0000	\$0.00	\$0.00
District	Fire Protection Dist. Cum. Fire	0.0126	\$4.51	\$4.51	0.0000	\$0.00	\$0.00
Rates	<b>TOTAL FIRE PROTECTION DIST.</b>	<b>0.1520</b>	<b>\$54.35</b>	<b>\$54.35</b>	<b>0.0000</b>	<b>\$0.00</b>	<b>\$0.00</b>
	School General	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
School	Capital Projects	0.3488	\$124.70	\$124.70	0.3488	\$124.70	\$99.99
Rates	School Transportation	0.1375	\$49.16	\$49.16	0.1375	\$49.16	\$39.42
	Debt Service	0.2069	\$73.97	\$73.97	0.2069	\$73.97	\$59.31
	Bus Replacement Fund	0.0448	\$16.02	\$16.02	0.0448	\$16.02	\$12.84
	<b>TOTAL SCHOOL</b>	<b>0.7380</b>	<b>\$263.84</b>	<b>\$263.84</b>	<b>0.7380</b>	<b>\$263.84</b>	<b>\$211.56</b>
Library	Library Opr. Fund	0.1398	\$49.98	\$49.98	0.1398	\$49.98	\$40.08
Rates	<b>TOTAL LIBRARY</b>	<b>0.1398</b>	<b>\$49.98</b>	<b>\$49.98</b>	<b>0.1398</b>	<b>\$49.98</b>	<b>\$40.08</b>
	Airport Authority	0.0330	\$11.80	\$11.80	0.0330	\$11.80	\$9.46
Airport	Airport Cum. Bldg.	0.0021	\$0.75	\$0.75	0.0021	\$0.75	\$0.60
Rates	<b>TOTAL AIRPORT</b>	<b>0.0351</b>	<b>\$12.55</b>	<b>\$12.55</b>	<b>0.0351</b>	<b>\$12.55</b>	<b>\$10.06</b>
	Corporation General	0.1054	\$37.66	\$37.66	1.3502	\$482.70	\$387.06
	Park Maintenance	0.0000	\$0.00	\$0.00	0.1299	\$46.44	\$37.24
City	Police Pension	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
Towns	Fire Pension	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
and	Cemetery	0.0000	\$0.00	\$0.00	0.0320	\$11.44	\$9.17
Special	Parking Garage	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
Taxing	Transit	0.0000	\$0.00	\$0.00	0.0134	\$4.79	\$3.84
District	Motor Vehicle Highway	0.0000	\$0.00	\$0.00	0.0717	\$25.63	\$20.55
Rates	Sani. Dist. Bond	0.0665	\$23.76	\$23.76	0.2215	\$79.19	\$63.50
	Cum Development	0.0000	\$0.00	\$0.00	0.0256	\$9.15	\$7.34
	<b>TOTAL CITY &amp; TOWN</b>	<b>0.1718</b>	<b>\$61.42</b>	<b>\$61.42</b>	<b>1.8443</b>	<b>\$659.34</b>	<b>\$528.70</b>
	Conservancy Dist.	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
	<b>TOTAL PROPERTY TAX</b>	<b>1.9918</b>	<b>\$712.06</b>	<b>\$712.06</b>	<b>3.4883</b>	<b>\$1,247.08</b>	<b>\$1,000.00</b>

VIGO COUNTY TAX RATES CHARGED FOR YEAR 2010 PAYABLE IN YEAR 2011		\$150,000 AV Non-City of TH Average			\$150,000 AV City of TH Average		
		Non-TH Average	Before 1% CAP Circuit Breaker	After 1% CAP Circuit Breaker	TH Average	Before 1% CAP Circuit Breaker	After 1% CAP Circuit Breaker
	County General	0.5696	\$388.75	\$388.75	0.5696	\$388.75	\$244.93
	Cumulative Bridge	0.0268	\$18.29	\$18.29	0.0268	\$18.29	\$11.52
	County Health	0.0313	\$21.36	\$21.36	0.0313	\$21.36	\$13.46
	Co. Park & Recreation	0.0291	\$19.86	\$19.86	0.0291	\$19.86	\$12.51
	Prop. Tax Reassessment	0.0166	\$11.33	\$11.33	0.0166	\$11.33	\$7.14
County	Jail Bond	0.0168	\$11.47	\$11.47	0.0168	\$11.47	\$7.22
Rates	Cumulative Capital Dev.	0.0158	\$10.78	\$10.78	0.0158	\$10.78	\$6.79
	Courthouse Bond	0.0020	\$1.37	\$1.37	0.0020	\$1.37	\$0.86
	<b>TOTAL COUNTY</b>	<b>0.7080</b>	<b>\$483.21</b>	<b>\$483.21</b>	<b>0.7080</b>	<b>\$483.21</b>	<b>\$304.44</b>
	Township Fund	0.0183	\$12.48	\$12.48	0.0096	\$6.57	\$4.14
Civil	Township Fire	0.0109	\$7.41	\$7.41	0.0000	\$0.00	\$0.00
Township	Township Assistance	0.0133	\$9.08	\$9.08	0.0135	\$9.23	\$5.81
Rates	Township Recreation	0.0007	\$0.47	\$0.47	0.0000	\$0.00	\$0.00
	Loan Fund	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
	Cumulative Fire	0.0039	\$2.69	\$2.69	0.0000	\$0.00	\$0.00
	<b>TOTAL TOWNSHIP</b>	<b>0.0471</b>	<b>\$32.12</b>	<b>\$32.12</b>	<b>0.0231</b>	<b>\$15.79</b>	<b>\$9.95</b>
	Fire Protection District	0.1247	\$85.14	\$85.14	0.0000	\$0.00	\$0.00
Fire	Fire Protection Dist. Debt	0.0147	\$10.00	\$10.00	0.0000	\$0.00	\$0.00
Protection	Fire Protection Dist. Cum. Fire	0.0126	\$8.62	\$8.62	0.0000	\$0.00	\$0.00
District	<b>TOTAL FIRE PROTECTION DIST.</b>	<b>0.1520</b>	<b>\$103.75</b>	<b>\$103.75</b>	<b>0.0000</b>	<b>\$0.00</b>	<b>\$0.00</b>
Rates							
	School General	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
School	Capital Projects	0.3488	\$238.06	\$238.06	0.3488	\$238.06	\$149.99
Rates	School Transportation	0.1375	\$93.84	\$93.84	0.1375	\$93.84	\$59.13
	Debt Service	0.2069	\$141.21	\$141.21	0.2069	\$141.21	\$88.97
	Bus Replacement Fund	0.0448	\$30.58	\$30.58	0.0448	\$30.58	\$19.26
	<b>TOTAL SCHOOL</b>	<b>0.7380</b>	<b>\$503.69</b>	<b>\$503.69</b>	<b>0.7380</b>	<b>\$503.69</b>	<b>\$317.34</b>
	Library Opr. Fund	0.1398	\$95.41	\$95.41	0.1398	\$95.41	\$60.11
Library	<b>TOTAL LIBRARY</b>	<b>0.1398</b>	<b>\$95.41</b>	<b>\$95.41</b>	<b>0.1398</b>	<b>\$95.41</b>	<b>\$60.11</b>
Rates							
	Airport Authority	0.0330	\$22.52	\$22.52	0.0330	\$22.52	\$14.19
Airport	Airport Cum. Bldg.	0.0021	\$1.43	\$1.43	0.0021	\$1.43	\$0.90
Rates	<b>TOTAL AIRPORT</b>	<b>0.0351</b>	<b>\$23.96</b>	<b>\$23.96</b>	<b>0.0351</b>	<b>\$23.96</b>	<b>\$15.09</b>
	Corporation General	0.1054	\$71.90	\$71.90	1.3502	\$921.51	\$580.59
	Park Maintenance	0.0000	\$0.00	\$0.00	0.1299	\$88.66	\$55.86
City	Police Pension	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
Towns	Fire Pension	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
and	Cemetery	0.0000	\$0.00	\$0.00	0.0320	\$21.84	\$13.76
Special	Parking Garage	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
Taxing	Transit	0.0000	\$0.00	\$0.00	0.0134	\$9.15	\$5.76
District	Motor Vehicle Highway	0.0000	\$0.00	\$0.00	0.0717	\$48.94	\$30.83
Rates	Sani. Dist. Bond	0.0665	\$45.35	\$45.35	0.2215	\$151.17	\$95.25
	Cum Development	0.0000	\$0.00	\$0.00	0.0256	\$17.47	\$11.01
	<b>TOTAL CITY &amp; TOWN</b>	<b>0.1718</b>	<b>\$117.26</b>	<b>\$117.26</b>	<b>1.8443</b>	<b>\$1,258.73</b>	<b>\$793.06</b>
	Conservancy Dist.	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
	<b>TOTAL PROPERTY TAX</b>	<b>1.9918</b>	<b>\$1,359.39</b>	<b>\$1,359.39</b>	<b>3.4883</b>	<b>\$2,380.79</b>	<b>\$1,500.00</b>

VIGO COUNTY TAX RATES CHARGED FOR YEAR 2010 PAYABLE IN YEAR 2011		\$200,000 AV Non-City of TH Average			\$200,000 AV City of TH Average		
		Non-TH Average	Before 1% CAP Circuit Breaker	After 1% CAP Circuit Breaker	TH Average	Before 1% CAP Circuit Breaker	After 1% CAP Circuit Breaker
	County General	0.5696	\$573.87	\$571.95	0.5696	\$573.87	\$326.57
	Cumulative Bridge	0.0268	\$27.00	\$26.91	0.0268	\$27.00	\$15.37
	County Health	0.0313	\$31.53	\$31.43	0.0313	\$31.53	\$17.95
	Co. Park & Recreation	0.0291	\$29.32	\$29.22	0.0291	\$29.32	\$16.68
	Prop. Tax Reassessment	0.0166	\$16.72	\$16.67	0.0166	\$16.72	\$9.52
County Rates	Jail Bond	0.0168	\$16.93	\$16.87	0.0168	\$16.93	\$9.63
	Cumulative Capital Dev.	0.0158	\$15.92	\$15.87	0.0158	\$15.92	\$9.06
	Courthouse Bond	0.0020	\$2.02	\$2.01	0.0020	\$2.02	\$1.15
	<b>TOTAL COUNTY</b>	<b>0.7080</b>	<b>\$713.31</b>	<b>\$710.92</b>	<b>0.7080</b>	<b>\$713.31</b>	<b>\$405.92</b>
	Township Fund	0.0183	\$18.42	\$18.36	0.0096	\$9.69	\$5.52
Civil Township Rates	Township Fire	0.0109	\$10.94	\$10.90	0.0000	\$0.00	\$0.00
	Township Assistance	0.0133	\$13.40	\$13.35	0.0135	\$13.62	\$7.75
	Township Recreation	0.0007	\$0.69	\$0.69	0.0000	\$0.00	\$0.00
	Loan Fund	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
	Cumulative Fire	0.0039	\$3.96	\$3.95	0.0000	\$0.00	\$0.00
	<b>TOTAL TOWNSHIP</b>	<b>0.0471</b>	<b>\$47.41</b>	<b>\$47.25</b>	<b>0.0231</b>	<b>\$23.31</b>	<b>\$13.27</b>
Fire Protection District Rates	Fire Protection District	0.1247	\$125.68	\$125.26	0.0000	\$0.00	\$0.00
	Fire Protection Dist. Debt	0.0147	\$14.76	\$14.71	0.0000	\$0.00	\$0.00
	Fire Protection Dist. Cum. Fire	0.0126	\$12.72	\$12.68	0.0000	\$0.00	\$0.00
	<b>TOTAL FIRE PROTECTION DIST.</b>	<b>0.1520</b>	<b>\$153.16</b>	<b>\$152.64</b>	<b>0.0000</b>	<b>\$0.00</b>	<b>\$0.00</b>
			\$0.00				
School Rates	School General	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
	Capital Projects	0.3488	\$351.42	\$350.24	0.3488	\$351.42	\$199.98
	School Transportation	0.1375	\$138.53	\$138.07	0.1375	\$138.53	\$78.83
	Debt Service	0.2069	\$208.45	\$207.75	0.2069	\$208.45	\$118.62
	Bus Replacement Fund	0.0448	\$45.14	\$44.99	0.0448	\$45.14	\$25.69
	<b>TOTAL SCHOOL</b>	<b>0.7380</b>	<b>\$743.54</b>	<b>\$741.05</b>	<b>0.7380</b>	<b>\$743.54</b>	<b>\$423.12</b>
Library Rates	Library Opr. Fund	0.1398	\$140.85	\$140.38	0.1398	\$140.85	\$80.15
	<b>TOTAL LIBRARY</b>	<b>0.1398</b>	<b>\$140.85</b>	<b>\$140.38</b>	<b>0.1398</b>	<b>\$140.85</b>	<b>\$80.15</b>
			\$0.00				
Airport Rates	Airport Authority	0.0330	\$33.25	\$33.14	0.0330	\$33.25	\$18.92
	Airport Cum. Bldg.	0.0021	\$2.12	\$2.11	0.0021	\$2.12	\$1.20
	<b>TOTAL AIRPORT</b>	<b>0.0351</b>	<b>\$35.36</b>	<b>\$35.25</b>	<b>0.0351</b>	<b>\$35.36</b>	<b>\$20.12</b>
	Corporation General	0.1054	\$106.15	\$105.79	1.3502	\$1,360.33	\$774.12
	Park Maintenance	0.0000	\$0.00	\$0.00	0.1299	\$130.87	\$74.48
City Towns and Special Taxing District Rates	Police Pension	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
	Fire Pension	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
	Cemetery	0.0000	\$0.00	\$0.00	0.0320	\$32.24	\$18.35
	Parking Garage	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
	Transit	0.0000	\$0.00	\$0.00	0.0134	\$13.50	\$7.68
	Motor Vehicle Highway	0.0000	\$0.00	\$0.00	0.0717	\$72.24	\$41.11
	Sani. Dist. Bond	0.0665	\$66.95	\$66.72	0.2215	\$223.16	\$126.99
	Cum Development	0.0000	\$0.00	\$0.00	0.0256	\$25.79	\$14.68
	<b>TOTAL CITY &amp; TOWN</b>	<b>0.1718</b>	<b>\$173.09</b>	<b>\$172.51</b>	<b>1.8443</b>	<b>\$1,858.13</b>	<b>\$1,057.41</b>
	Conservancy Dist.	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00
	<b>TOTAL PROPERTY TAX</b>	<b>1.9918</b>	<b>\$2,006.71</b>	<b>\$2,000.00</b>	<b>3.4883</b>	<b>\$3,514.50</b>	<b>\$2,000.00</b>

## 4. MORE UNFAIR “TAX CAP” PROPERTY TAX COMPARISONS

Example 1 – A homestead located in Lost Creek Township with an AV of \$50,000 will pay \$223 in taxes while a \$50,000 building on the same parcel of land but classified as other will pay \$856 (3.8 times more).

Example 2 – A homestead located in Harrison Township with an AV of \$50,000 will pay \$457 in taxes while a \$50,000 building on the same parcel of land but classified as other will pay \$1500 (3.3 times more).

Example 3 - A homestead located in Lost Creek Township with an AV of \$100,000 will pay \$612 in taxes while a \$100,000 building on the same parcel of land but classified as other will pay \$1712 (2.8 times more).

Example 4 – A homestead located in Harrison Township with an AV of \$100,000 will pay \$1000 in taxes while a \$100,000 building on the same parcel of land but classified as other will pay \$3000 (3.0 times more).

Even if this other property **is** used as a home, it could not qualify for a homestead credit since it is on the same parcel and the owner may only claim one homestead.

## 5. PUBLIC ACCESS HANDBOOK

The Handbook on Indiana’s Public Access Laws has recently been updated. The new version is available [here](http://www.taxtopics.org/apps/links/) and is among the links featured on our website: <http://www.taxtopics.org/apps/links/>.

## 6. TAX CALENDAR

### JUNE

#### JUNE 15, 2011

■ Second installment and remittance due on declaration of estimated individual adjusted gross income tax (Form IT-40ES). **IDOR.**

■ Due date for second installment or amendment of estimated individual federal income tax for the year 2011 (calendar-year basis). **IRS.**

■ Second installment of estimated corporation income taxes due (Form 1120-W) (calendar year basis). **IRS.**

■ Due date for second installment payment of estate or trust tax for 2011 (Form 1041-ES). **IRS.**

■ Estimated quarterly gross insurance premium tax due.

**Indiana Department of Insurance.**

■ Second payment to Second Injury Fund due. **Worker’s Compensation Board of Indiana.**

#### JUNE 20, 2011

■ Due date for filing corporation quarterly return (Forms IT-6, FT-QP and URT-Q) for taxpayers on a calendar-year basis or with a fiscal year that ends on the closing date of the calendar quarter. **IDOR.**

#### JUNE 30, 2011

■ Last day for qualified taxpayers to claim an income tax credit or refund of a unified tax credit for the elderly. **IDOR.**

■ Deposit floor stocks tax on ozone-depleting chemicals in inventory as of 1/1/06. **IRS.**

■ Last day to pay delinquent employment security contributions for inclusion in the June 30 experience account balance used in experience ratings. **Indiana Department of Workforce Development.**

### JULY

#### JULY 1, 2011

■ First day for filing Heavy Vehicle Use Tax Return (Form 2290) and paying the tax. Applicable to any highway motor vehicle that has a taxable gross weight of 55,000 pounds or more for the taxable year ending June 30, 2012. **IRS.**

■ Due date for businesses to register and pay for occupational tax stamps if they maintain for use or deal in or with liquor, wine, beer, etc. (Form 5630.5). **Bureau of Alcohol, Tobacco and Firearms (B.A.T.F.)**

■ Those in the business of accepting wagers must register and pay the annual tax (Form 11-C). The return is filed with the Internal Revenue Service Center, Cincinnati, OH 45999-0101. **IRS.**

■ Annual permit fees are due for regulated places of amusement and entertainment one year from the month the permit was issued. **State Fire Marshal.**

**JULY 9, 2011**

- Prepaid sales tax rate for gasoline changes. **IDOR.**

**JULY 20, 2011**

- Prepaid sales tax rates for gasoline changes (this can happen more frequently than semiannually if certain circumstances occur). **IDOR.**

**JULY 31, 2011**

- Self-Insurance Renewal Applications are due. Forms are available on the Worker's Compensation Board's website: [www.in.gov/workcomp/self-insured](http://www.in.gov/workcomp/self-insured). **Worker's Compensation Board of Indiana.**
- Last day to file contribution report (UC-1), quarterly payroll report (UC-5A), and quarterly payroll continuation sheet (UC-5B) for second quarter of 2011. **Indiana Department of Workforce Development.**
- Intrastate Motor Carrier Quarterly Report (Form MCFT-101) due. **IDOR.**

- Interstate Motor Carrier Quarterly Report (Form IFTA-101) due. **IDOR.**

- Motor Carrier Claim for Proportional Use Credit (Form MCS-1789) due. **IDOR.**

- Due date of Forms 5500 and 5500-EZ, Return/ Report of Employee Benefit Plan for calendar-year taxpayers. (Fiscal-year filers: Return by last day of seventh month after end of accounting period). **Department of Labor's Employee Benefits Security Administration.**

- Due date of second quarter 2011 federal unemployment tax payments (Form 940) if more than \$500. **IRS.**

- Due date of second quarter Federal Excise Tax Return (Form 720). **IRS.**

- Due date of quarterly combined withholding tax and federal insurance contributions tax return (Form 941). **IRS.**

## 7. THE TAXPAYERS TAB

Here is a web site you will find to be interesting. It is managed by the National Taxpayers Union Foundation. Each week they publish the most expensive bill and the least expensive bill passed by the United States Congress.

The Taxpayers Tab - <http://www.ntu.org/ntuf/taxpayerstab.html>

## 8. PUBLIC MEETINGS

The purpose of this calendar is to encourage taxpayers to attend public meetings. Taxpaying persons working at your business or living in your neighborhood should be encouraged to attend a meeting of their choice at least once per year. The date and time for the meetings listed below are always subject to change. **Organizations that are underlined have a web page that can be accessed by clicking on their respective hyperlinks.** The contact person is also listed. You should call the appropriate office and confirm the date and time if you plan to attend.

<i>Date</i>	<i>Time</i>	<i>Public Meeting</i>	<i>Location</i>	<i>Contact Info</i>
Thur. Jun. 2	6:00 pm	<u>City Council – Sunshine Meeting</u>	City Hall – Courtroom	Michelle 232-3375
Mon. Jun. 6	4:00 pm	<u>Vigo County Drainage Board</u>	County Annex	David 898-2685
Mon. Jun. 6	6:30 pm	<b>Riley Town Board</b>	Riley Town Hall	Wanda 894-2410
Tue. Jun. 7	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Jun. 7	10:00 am	<u>City Board of Sanitary Commissioners</u>	City Hall – 3 <sup>rd</sup> Floor	Sally 235-5458
Tue. Jun. 7	4:30 pm	<b>Honey Creek Conservancy District</b>	3241 S. 3 <sup>rd</sup> Place	Craig 232-4311
Wed. Jun. 8	9:00 am	<u>City Board of Zoning Appeals</u>	City Hall – 1 <sup>st</sup> Floor Conf. Room	Judy 462-3367
Wed. Jun. 8	2:00 pm	<u>E-911 Advisory Board</u>	County Jail – Sheriff's Training Room	Greg 462-3226 ext. 320
Wed. Jun. 8	7:00 pm	<u>Airport Authority</u>	Airport	Kara 877-2524
Thur. Jun. 9	6:00 pm	<u>City Council – Regular Meeting</u>	City Hall – Courtroom	Michelle 232-3375
Mon. Jun. 13	2:00 pm	<u>Board of Public Works and Safety</u>	City Hall – Board of Public Works Room	Robin 232-4767
Mon. Jun. 13	5:30 pm	<u>Human Relations Commission</u>	Booker T. Washington Center	Jeff 232-0110
Mon. Jun. 13	6:00 pm	<b>West Terre Haute Town Board</b>	500 W. Nat'l, WTH	Melody 533-2034

<b>Date</b>	<b>Time</b>	<b>Public Meeting</b>	<b>Location</b>	<b>Contact Info</b>
Tue. Jun. 14	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Jun. 14	4:15 pm	<u>Vigo County Redevelopment Commission</u>	County Annex	Amanda 234-2524
Tue. Jun. 14	5:00 pm	<u>County Council</u>	County Annex	Auditor 462-3361
Tue. Jun. 14	7:00 pm	<b>Seelyville Town Board</b>	Seelyville Water Office	Tamara 877-2665
Wed. Jun. 15	9:30 am	<b>Clay-Owen-Vigo Solid Waste District</b>	109 E. Nat'l, Brazil IN	Janet 800-387-3380
Wed. Jun. 15	4:00 pm	<u>City Redevelopment Commission</u>	City Hall – 1 <sup>st</sup> Floor	Phenny 232-0018
Wed. Jun. 15	4:30 pm	<u>City Park Board</u>	Deming Park	Eddie 232-2727
Thur. Jun. 16	2:00 pm	<b>Tree Advisory Board</b>	City Hall Mayor's Conf. Room	Jennifer 232-4028
Mon. Jun. 20	7:00 pm	<u>Vigo County Public Library</u>	Vigo County Public Library	Nancy 232-1113
Mon. Jun. 20	7:00 pm	<u>Vigo County School Board</u>	VCSC Board Room	Judy 462-4216
Tue. Jun. 21	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Jun. 21	10:00 am	<u>City Board of Sanitary Commissioners</u>	City Hall – 3 <sup>rd</sup> Floor	Sally 235-5458
Wed. Jun. 22	5:30 pm	<u>Information Technology Advisory Board</u>	City Hall – 1 <sup>st</sup> Floor	Brad 244-2316
Wed. Jun. 22	7:00 pm	<u>Airport Authority</u>	Airport	Kara 877-2524
Mon. Jun. 27	2:00 pm	<u>Board of Public Works and Safety</u>	City Hall – Board of Public Works Room	Robin 232-4767
Mon. Jun. 27	4:00 pm	<u>County Park Board</u>	County Annex	Julia 462-3391
Mon. Jun. 27	5:30 pm	<b>Terre Haute Housing Authority</b>	2001 N. 19 <sup>th</sup> Street	Jeff 232-1381
Tue. Jun. 28	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Jul. 19	12:00 pm	<u>Taxpayers Association Board Meeting</u>	TBA	Bernard 235-1361

**END**

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