

TAX MATTERS

JANUARY 29, 2009, Issue #09-04, by Bernard Ridens, Executive Director
Taxpayers Association of Vigo County, Inc.

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1. STATE LEGISLATURE INFO
2. BILLS BEFORE THE 2009 INDIANA HOUSE AND SENATE
3. VIGO COUNTY SHERIFF'S REPORT – 2008
4. STATE OF THE CITY ADDRESS BY DUKE BENNETT
5. PUBLIC MEETINGS

REVIEW OF PAST TAX MATTERS

JANUARY 22, 2008 (#09-03)

- CAPS – TAKE IT TO A REFERENDUM – NOT A GOOD IDEA!
 - There has been discussion by several legislators concerning taking the property tax caps issue to a statewide referendum. This is not a good idea! Serious issues are involved in this action.

JANUARY 15, 2008 (#09-02)

- MORE ON TENTH GRADE MATH TEST
 - Bill 1072 (found at <http://www.in.gov/legislative/bills/2009/IN/IN1072.1.html>), if passed, will reveal how many millions are wasted on testing
- GOVERNOR DANIELS' STATE OF THE STATE ADDRESS

JANUARY 8, 2009 (#09-01)

- PROPERTY TAX CAPS?
 - The 2009 Assembly will be considering the governor's proposed property tax caps. Serious questions must be answered before the issue is placed on the 2010 General Election ballot as a public question
- ISTEP TESTING
 - The testing methods currently used are not the best. One size does not fit all and never will. The actual Indiana tenth-grade mathematics graduation qualifying exam: http://www.doe.in.gov/istep/docs/AppliedSkills/2008-Fall/04498_AS-MATH-Released_v03.pdf

DECEMBER 18, 2008 (#08-50)

- LINE ITEM, 2009 VIGO COUNTY BUDGET
 - http://www.vigocounty.org/egov/docs/1228855013_206756.pdf
- VIGO COUNTY AGRICULTURAL STATISTICS

The Taxpayers Association is a not-for-profit 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. STATE LEGISLATURE INFO

The Taxpayers Association is made up of over 135 members representing several different types of businesses and individuals. We know that you are interested in bills that are voted on in the State House and Senate and how they would affect you. Unfortunately (as of today) there were 1,328 bills that were at least considered by this year's legislative session, and it's impossible to keep track of all of them! Fortunately, the state legislature web site has a large wealth of information to research what goes on in the State Capitol. The TA office reviews the bills often but finds it an enormous task to read every detail on a regular basis.

The site is found at <http://www.in.gov/legislative/>. Clicking on the **Bills and Resolutions** link on that page will take you to a page that looks similar to the following:

2009 Regular Session

Page Last Loaded:

Go To Bill :

(If you know the number of a bill you want to study, key the number here. See attached list for some of the bills of interest at this time.)

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Keyword Search:

Search all legislative material from the 2009 session.

- [Subject Listing \(PDF\)](#)
- [Complete Information for All Bills](#)
- [List of "Live" Information for Bills](#)
- [Enrolled Acts Approved by Both Houses](#)
- [Action on Vetoed Bills](#)
- [Resolutions](#)
- [Fiscal Impact Statements](#)
- [Additional Bill Information](#)
- [Committee List](#)
- Committee Schedule : [House](#) | [Senate](#)

You can look up bills and resolutions and whether they were passed into law or failed to get pass the committee. For example, say you wanted to see the status of House Bill 1072 (a bill that would require the department of education to review the ISTEP program). You would type in "1072" in the "Go to bill" and click "Go." The following was displayed as of the date of this *Tax Matters* publication:

House Bill 1072

2009 Regular Session

[Latest Information](#)

DIGEST OF INTRODUCED BILL

Review of ISTEP program. Requires the department of education, or an entity with which the department of education contracts, to conduct: (1) a review of the ISTEP program; and (2) a study of whether a cost effective testing program can be developed within Indiana that satisfies federal requirements.

Current Status:

In Committee - first House

[Latest Printing \(PDF\)](#)

- [Action List](#)
- [Introduced Bill](#)
- Fiscal Impact Statement(s): [1\(PDF\)](#)
- [Indiana Code Citations Affected](#)
- House Committee Reports
- House Amendments
- Senate Committee Reports
- Senate Amendments
- Conference Committee Reports

Clicking on the **Action List** link would show this screen:

Action List: House Bill 1072

2009 Regular Session

Authors: Cheatham

Date	Chamber	Action
01/07/2009	H	Authored by Representative Cheatham
01/07/2009	H	First reading: referred to Committee on Education

It is also helpful to find bills according to subject. Go back to the Bills and Resolutions screen and then click on [Subject Listing](#). If you wanted to look up Education bills, you can find the following on that page:

- E

[EAST CHICAGO](#)

[ECONOMIC DEVELOPMENT CORPORATION, INDIANA](#)

[ECONOMIC DEVELOPMENT generally](#)

[ECONOMIC DEVELOPMENT, Redevelopment and Renovation of Urban Areas](#)

[EDUCATION generally](#)

[EDUCATION, State Superintendent, State Department and Boards](#)

[ELECTIONS generally](#)

[ELECTIONS, Absent Voters](#)

[ELECTIONS, Campaign Activities, Contributions, and Expenditures](#)

[ELECTIONS, Conduct of Elections](#)

[ELECTIONS, Electoral College](#)

[ELECTIONS, Political Parties](#)

[ELECTIONS, Precincts and Precinct Committeemen](#)

[ELECTIONS, Primary Elections](#)

[ELECTIONS, State and Local Boards](#)

[ELECTIONS, Voters and Voting; Registration](#)

[ELECTRICAL SERVICE, CONTRACTORS AND TECHNICIANS](#)

[ELECTRONIC TRANSACTIONS](#)

[EMERGENCY MEDICAL SERVICES](#)

[EMINENT DOMAIN](#)

[ENERGY](#)

[ENVIRONMENT generally](#)

[ENVIRONMENTAL MANAGEMENT, DEPARTMENT AND AGENCIES](#)

[ENVIRONMENTAL POLICY COMMISSION](#)

[EVANSVILLE](#)

Clicking on [EDUCATION, State Superintendent, State Department and Boards](#) would lead to this page:

EDUCATION, State Superintendent, State Department and Boards

Page last loaded:

- [HB 1479](#) -- Recruitment of educators from underrepresented populations.
- [HB 1477](#) -- Establishment of online learning cooperative.
- [HB 1423](#) -- Satellite voting locations.
- [HB 1419](#) -- Student discipline.
- [HB 1018](#) -- Teacher certification.

- [HB 1187](#) -- Cultural competency.
- [HB 1481](#) -- Office of educational equity.
- [HB 1391](#) -- Public school transfers.
- [HB 1302](#) -- Behavioral health program.
- [HB 1144](#) -- K-12 school building plans.
- [HB 1480](#) -- Cultural competency training.
- [HB 1437](#) -- Inappropriate relationships with students.
- [HB 1212](#) -- Nonpartisan school board elections.
- [HB 1092](#) -- David Ford educational technology fund.
- [HB 1036](#) -- Lifelong learning account pilot program.
- [HB 1015](#) -- Charter schools; moratorium and data compilation.
- [SB 0578](#) -- Truancy.
- [HB 1608](#) -- School Internet connection.
- [HB 1097](#) -- Air and water quality for schools.
- [SB 0224](#) -- Virtual education.
- [HB 1517](#) -- Youth advisory council.
- [HB 1506](#) -- School board members.
- [HB 1343](#) -- School dropout prevention.
- [HB 1537](#) -- Higher education accountability and reporting.
- [HB 1276](#) -- Energy cost savings contracts.
- [HB 1072](#) -- Review of ISTEP program.
- [SB 0568](#) -- Office of educational equity.

The Bills and Resolutions page is a great tool for either preparing questions for the upcoming Crackerbarrel on February 14 or simply to find bills that could directly affect you and/or your business. If you should want the TA office to follow a specific bill, let me know of your concerns.

2. BILLS BEFORE THE 2009 INDIANA HOUSE AND SENATE

The bills described below have some bearing on property tax or some aspect of property tax collection.

2009 Regular Session of the Indiana General Assembly

Senate

SB 0040	Homestead assessed value growth cap
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This bill limits the annual increase in assessed value of a homestead to 5% unless: (1) ownership of the homestead changes during the year; or (2) the increase results from physical changes to the homestead.

SB 0097	Limit on real property assessment increases
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This bill limits the annual increase in the gross assessed value of real property to 10% unless the increase results from a factor that would have increased the assessed value even if neither an annual assessment adjustment nor a general assessment applied.

SB 0213	Assessment of real property
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Beginning with the general reassessment of real property that takes effect for the assessment date in 2011, this bill provides that general reassessments occur every nine years instead of every five years. It provides that real property assessment adjustments done annually under current law will occur every three years between general reassessments. It corrects internal references.

SB 0318	Adjustment of assessed values
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This bill provides that biennial adjustments of the assessed value of real property apply beginning with the March 1, 2010, assessment date. It specifies that the last annual adjustment shall be applied to adjust assessed values for the March 1, 2008, assessment date, and that assessed values shall not be adjusted for the March 1, 2009, assessment date.

SB 0379	Local Government
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This bill permits a county to reorganize its executive and legislative structure and powers so that all executive authority is exercised by a single elected county executive and all legislative and fiscal powers are exercised by the county council (as constituted under current law). It requires: (1) the county executive to adopt an ordinance to reorganize the county executive and legislative powers; and (2) the reorganization to be approved by the voters of the county. It provides that such an ordinance may be adopted only in an even-numbered year. It provides that if the county's voters vote in favor of the public question, the first single-member county executive is elected at the second general election that is held after the general election at which the voters approve the reorganization. It provides for transition from a three-member county executive to the single-member county executive. It provides that if a county adopts a single-member county executive form of government, the county council rather than the county executive is responsible for redistricting the county council. (In Lake County, the county redistricting commission would continue to redistrict county council districts.) It provides that the only reason that county council districts may be changed after the first redistricting after a decennial census is to conform the districts to statutory requirements. It makes technical and other changes to conform the law to the substantive changes.

HOUSE

HB 1095	Limit on real property assessment increases
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Same as SB 0097

HB 1234	County executives and legislative bodies
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Same as SB 0379

HB 1369	Property tax assessment
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Effective January 1, 2011: (1) this bill eliminates county assessors, township assessors, and county property tax assessment boards of appeal; (2) it establishes a state assessment division in the department of local government finance (DLGF) that includes ten regions in Indiana, each with a regional assessor; (3) it requires the DLGF to perform property assessment functions throughout Indiana, including the general reassessment of real property effective in 2011 and functions previously performed by the county assessor; (4) it provides for payment of regional assessors' salaries from the property reassessment funds of the counties

in the region; (5) it establishes a state assessment board; and (6) it establishes a county exemption board in each county. It establishes an appointments committee to recommend candidates to the governor for appointment to positions in the state assessment division. It increases the penalty for failure to file a correct sales disclosure form from \$100 to \$500. Effective January 1, 2015: (1) it defines fair market value to be based primarily on the most recent sale price; (2) it requires the DLGF to assess all real property in Indiana on the basis of fair market value; and (3) it permits the DLGF to assess all real property in Indiana on the basis of fair market value; and (3) it permits the DLGF to create a new assessment after 2015 if physical alteration of the property has occurred, but requires a new assessment only upon petition by the property owner.

HB 1406	Elimination of townships outside Marion County
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This bill eliminates townships outside of Marion County. Effective January 1, 2011, it makes the following changes in all counties except Marion County: (1) It abolishes township governmental functions. (2) It abolishes the office of township assessor, and transfers the duties and responsibilities of the township assessor to the county assessor. (3) It abolishes the offices of township trustee and township board (including duties and responsibilities related to township assistance, fire protection, cemetery maintenance, parks and recreation, and libraries), and transfers the duties and responsibilities of the township trustee and township board to the county. (4) It establishes a county firefighting fund. (5) It establishes a county cumulative building and equipment fund for firefighting. (6) It transfers township fund balances to the county and specifies the permitted use of the money. (7) It makes township indebtedness an obligation of the county, and requires the county to use money transferred from the township to pay the indebtedness. (8) It allows the county to levy property taxes to pay indebtedness not covered by money transferred from the township, and specifies the areas in which the taxes may be levied. (9) It increases the county's maximum property tax levy based on the assumption of former township duties, and establishes a separate county maximum property tax levy for firefighting. (10) It provides that the county assessor is a nonvoting member of the property tax assessment board of appeals.

HB 1433	Property tax exemption procedure
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This bill, for the purposes of review, determination, and appeal of property tax exemption applications: (1) eliminates the role of the property tax assessment board of appeals; and (2) substitutes in that role the fiscal body of the municipality in which the property is subject to assessment, or the county fiscal body if the property is not subject to assessment in a municipality.

HB 1467	Assessment of real property
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This bill is the property tax trending formula. It indicates that annual adjustments in the assessed value of real property for property tax purposes must be based on appropriate market factors. It transfers the responsibility of establishing market factors for the annual adjustment of property assessments to the department of local government finance. It requires the department of local government finance to base adjustment factors on an analysis of value changes occurring to large samples of similarly situated properties located in more than one county. It makes other related changes.

JOINT RESOLUTIONS

SJR 0007 | County officers

This bill removes the offices of county recorder, county treasurer, county coroner, and county surveyor from the Constitution of the State of Indiana. This proposed amendment has not been previously agreed to by a general assembly.

HJR 0003 | Local government consolidation

This bill provides that a county legislative body may consolidate, eliminate, or prescribe additional qualifications for any of the county’s constitutional offices. It provides that the general assembly may provide by law for two or more counties to consolidate into one county, even if the area of the consolidated county is less than 400 square miles. This proposed amendment has not been previously agreed to by a general assembly.

HJR 0005 | County officers

This proposed amendment removes all county offices, except the office of sheriff, from the Indiana Constitution.

Source: Indiana Assessment Service

3. VIGO COUNTY SHERIFF’S REPORT – 2008

The Vigo County Jail, built in 1981, and renovated in 2001, has a capacity of 268 beds. It consists of 5 isolation cells and 2 hospital cells with the remainder for the general population. Under an agreement with the Civil Liberties Union, anytime the population exceeds 268, the inmate count must be brought back down to 268 within 5 days.

A total of 5493 inmates were processed in 2008 with an average daily booking of 15.5 and an average daily book-out of 15. The average daily population was 298.

The top 10 offenses of those booked into the Vigo County Jail for 2008 is as follows with the numbers of bookings for each category.

Failure to Appear	986	Probation Violation	237
Operating While Intoxicated	822	Bond Revocation	190
Public Intoxication	396	Criminal Conversion	168
Court Order	339	Theft	167
Battery-Domestic	261	Battery-Minor Injury	130

There were no escapes from custody and no deaths while in custody in 2008.

The following programs were available in the Vigo County Jail: GED, religious programs, on-site medical needs, and alcohol/drug rehabilitation programs.

A staff of 48 shares jail duties. Two officers provide Courthouse security when the courthouse is open; one officer is assigned to the Juvenile Court on a daily basis for courtroom security. One officer is in Central Control at all times, and the remaining forty-four members of the staff are split into three shifts to provide security at the jail and transport duties to and from the six Superior Courts. Three of the forty-four are Jail Administration employees. The jail also

provides at least one transport officer who travels to other jails and penal institutions for the purpose of transporting offenders under court orders.

Jail problems include the faulty ceilings in the new jail addition, demands related to overcrowding, and a shortfall of jail staff.

The information above was provided in a release by Sheriff Jon Marvel titled "2008 Vigo County Sheriff's Department Annual Jail Report."

The question to you as a member of the Taxpayers Association is "how can the expenses related to the Sheriff's Department be reduced?" If you have a suggestion, please relay it to Bernard Ridens, and he will investigate your proposal.

4. STATE OF THE CITY ADDRESS BY DUKE BENNETT

Mayor Duke Bennett will hold a State of the City Address on February 3, 2009 at 9:00 AM. The event will be held at the main branch of the Vigo County Library, lower level. Department heads will be in attendance to answer any detailed questions that the public may have.

5. 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>
Mon. Feb. 2	4:00 pm	<u>Vigo County Drainage Board</u>	County Annex	David 898-2685
Mon. Feb. 2	6:30 pm	Local Emergency Planning Committee	Library – Main Branch	Jon 232-5411
Mon. Feb. 2	6:30 pm	Riley Town Board	Riley Town Hall	Wanda 894-2410
Tue. Feb. 3	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Feb. 3	10:00 am	<u>City Board of Sanitary Commissioners</u>	City Hall – 3 rd Floor	Sally 235-5458
Tue. Feb. 3	4:30 pm	Honey Creek Conservancy District	3241 S. 3 rd Place	Craig 232-4311
Tue. Feb. 3	6:30 pm	<u>County Council – Special Call</u>	County Annex	Auditor 462-3361
Wed. Feb. 4	9:00 am	<u>City Board of Zoning Appeals</u>	City Hall – 1 st Floor Conf. Room	Judy 462-3367
Wed. Feb. 4	4:00 pm	<u>City Redevelopment Commission</u>	City Hall – 1 st Floor	Phenny 232-0018
Wed. Feb. 4	7:00 pm	<u>Airport Authority</u>	Airport	Kara 877-2524
Wed. Feb. 4	7:00 pm	<u>County Area Planning Commission</u>	County Annex	Vickie 462-3354
Thur. Feb. 5	7:00 pm	<u>City Council – Sunshine Meeting</u>	City Hall – Courtroom	Michelle 232-3375
Mon. Feb. 9	2:00 pm	<u>Board of Public Works and Safety</u>	City Hall – 1 st Floor	Robin 232-4767
Mon. Feb. 9	6:00 pm	West Terre Haute Town Board	500 W. Nat'l, WTH	Melody 533-2034
Mon. Feb. 9	7:00 pm	<u>Vigo County School Board</u>	VCSC Board Room	Judy 462-4216
Tue. Feb. 10	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Feb. 10	4:15 pm	<u>Vigo County Redevelopment Commission</u>	County Annex	Amanda 234-2524

Tue. Feb. 10	7:00 pm	Seelyville Town Board	Seelyville Water Office	Tamara	877-2665
Wed. Feb. 11	10:00 am	<u>County Board of Zoning Appeals</u>	County Annex	Judy	462-3367
Wed. Feb. 11	4:30 pm	<u>City Park Board – General Meeting</u>	Deming Park	Eddie	232-2727
Wed. Feb. 11	7:00 pm	<u>Airport Authority</u>	Airport	Kara	877-2524
Thur. Feb. 12	7:00 pm	<u>City Council – Regular Meeting</u>	City Hall – Courtroom	Michelle	232-3375
Sat. Feb. 14	10:00 am	LEGISLATIVE CRACKERBARREL	Library – Main Branch	Nancy	232-1113
Mon. Feb. 16	5:30 pm	<u>Human Relations Commission</u>	Booker T. Washington Center	Jeff	232-0110
Mon. Feb. 16	7:00 pm	<u>Vigo County Public Library</u>	Library – Main Branch	Nancy	232-1113
Tue. Feb. 17	9:00 am	<u>County Commissioners</u>	County Annex	Judy	462-3367
Tue. Feb. 17	10:00 am	<u>City Board of Sanitary Commissioners</u>	City Hall – 3 rd Floor	Sally	235-5458
Tue. Feb. 17	5:00 pm	<u>County Council</u>	County Annex	Auditor	462-3361
Wed. Feb. 18	9:30 am	Clay-Owen-Vigo Solid Waste District	109 E. Nat'l, Brazil IN	Janet	800-387-3380
Wed. Feb. 18	4:00 pm	<u>City Redevelopment Commission</u>	City Hall – 1 st Floor	Phenny	232-0018
Thur. Feb. 19	2:00 pm	Tree Advisory Board	City Hall Mayor's Conf. Room	Jennifer	232-4028

END

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