

TAX MATTERS

**AUGUST 2010, Issue #10-08, by Bernard Ridens, Executive Director
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- 1. ONE SIZE DOESN'T FIT ALL**
- 2. INDIANA LIBRARY FEDERATION'S POSITION ON THE PUBLIC QUESTION OF PLACING PROPERTY TAX CAPS IN STATE'S CONSTITUTION**
- 3. VIGO COUNTY SCHOOL CORPORATION BUDGET PRESENTATION**
- 4. TAXPAYERS ASSOCIATION BOARD MEETING**
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REVIEW OF PAST TAX MATTERS

JULY 2010 (#10-07)

- **COUNTY TAX CAP STUDY**
 - Tax cap comparison among Vigo and surrounding counties
- **A TALE OF TWO TOWNSHIPS**
 - A comparison of two homestead properties located in different townships in Vigo County
- **NON-RESIDENTIAL TAX CAP COMPARISON**
 - Another township comparison, this time between two non-residential rental properties
- **WHO'S IN CHARGE?**
 - This year's Taxpayers Association board officers and members

JUNE 2010 (#10-06)

- **THE HIT LIST – CUTTING GOVERNMENT SERVICES 201**
 - During the past month the Taxpayers Association has been gathering suggestions of ways local government could reduce budgets and or function more efficiently thus avoiding any tax increases or new taxes such as local income taxes.
- **EXAMINATION OF EFFECT OF PROPERTY TAX CAPS**
 - We are presenting several situations and demonstrating graphically the change in the amount of property tax dollars distributed to each entity because of the cap.
- **PLANNING AHEAD**
 - A two-part tax caps article by Gary Malone
- **DIPLOMAS 2010**
 - The unofficial numbers are now known. The total number of students earning diplomas on time (end of the 2009/ 2010 school year) in Vigo County (VCSC) is 1023. This is up from 994 earning a diploma as of the 2008/2009 school year.

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. ONE SIZE DOESN'T FIT ALL

Of the ninety-two counties in the state of Indiana, only three have a countywide school system AND a countywide library system: Jennings, Vanderburgh and Vigo. This study reflects the differences in taxes paid by homestead property owners in these counties, where all students are to be served equally and all taxpayers would theoretically pay equally for equal opportunities. The chart below shows that due to caps, properties assessed at \$180,000 show a tax cap savings range of \$1,138 for Vigo (37.0% of gross), \$317 for Vanderburgh (14.4%), and \$633 for Jennings (24.8%).

Vigo County is struggling to provide good and equal services due to these differences. This happens because of high rates, which are caused by a low total AV for the city of Terre Haute. In summary, what is good for some counties in Indiana is not good for all counties in Indiana.

County	City / Township	Rate	Gross Tax	Tax Cap Savings	Savings as % of Gross
Jennings County					
	North Vernon City	3.0025	\$2545	\$633	24.8%
	Spencer Township	1.9531	\$1655	\$0	
Vanderburgh County					
	Evansville City – Pigeon Township	2.5991	\$2203	\$317	14.4%
	Center Township	1.5431	\$1308	\$0	
Vigo County					
	Terre Haute Harrison	3.6216	\$3069	\$1138	37.0%
	Fayette	1.6844	\$1428	\$0	

2. INDIANA LIBRARY FEDERATION'S POSITION ON THE PUBLIC QUESTION OF PLACING PROPERTY TAX CAPS IN STATE'S CONSTITUTION

The ILF wishes to provide citizens with information to make educated decisions regarding their votes on November 2, 2010 as to permanently placing caps on property taxes in the Indiana Constitution.

- Libraries are funded by property taxes.

- Property taxes are presently capped by a statute enacted by the Indiana legislature.
- Putting property tax caps into the constitution is unnecessary.
- Property tax caps have already restricted funding which has reduced services for emergency services, libraries, schools, road and bridge repair, pools, parks and trails.
- Property tax caps restrict the money available for schools, libraries, and other local services. Other taxes may need to be increased or local surcharges will need to be implemented to pay for these services.
- Public libraries in Indiana are restricted from raising additional operating revenue through other taxing means.
- Real property tax reform needs to encompass a fair relationship between the provision of core government services, property value and the taxpayer. Indiana citizens need the flexibility to adjust tax rates in response to services being reduced due to restrictions on funding. Flexibility is lost when the caps are in the constitution as opposed to statutory.
- ILF opposes Public Question #1, which will be on the November 2, 2010 ballot.

Source: Indiana Library Federation

3. VIGO COUNTY SCHOOL CORPORATION BUDGET PRESENTATION

Donna Wilson, Chief Financial Officer of the Vigo County School Corporation, recently presented budget information by way of a PowerPoint presentation to the Board of School Trustees. This presentation demonstrated valuable information concerning each of the funds supported by property tax dollars. For each fund, there is a description of the use of the fund, the amount of the 2010 budget and levy, and the budget estimate for 2011. Loss of funding due to tax caps is also enumerated in the presentation.

PowerPoint version of presentation -

<http://www.taxtopics.org/2011%20VCSC%20budget%20presentation.pptx>

Adobe version of presentation -

<http://www.taxtopics.org/2011%20VCSC%20budget%20presentation.pdf>

4. TAXPAYERS ASSOCIATION BOARD MEETING

The next Taxpayers Association Board Meeting will occur Tuesday, September 21, at the MCL Restaurant at the Meadows Shopping Center. We will begin the social/lunch portion around 11:00 am with the business portion of the meeting starting at 12:00 noon. We should conclude the meeting by around 1:00 pm.

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>	
Wed. Sept. 1	9:00 am	<u>City Board of Zoning Appeals</u>	City Hall – 1 st Floor Conf. Room	Judy	462-3367
Wed. Sept. 1	7:00 pm	<u>County Area Planning Commission</u>	County Annex	Vickie	462-3354
Thur. Sept. 2	7:00 pm	<u>City Council – Sunshine Meeting</u>	City Hall – Courtroom	Michelle	232-3375
Tue. Sept. 7	9:00 am	<u>County Commissioners</u>	County Annex	Judy	462-3367
Tue. Sept. 7	10:00 am	<u>City Board of Sanitary Commissioners</u>	City Hall – 3 rd Floor	Sally	235-5458
Tue. Sept. 7	4:30 pm	<u>Honey Creek Conservancy District</u>	3241 S. 3 rd Place	Craig	232-4311
Tue. Sept. 7	5:30 pm	<u>Vigo County Public Library - Annual Budget Meeting</u>	Vigo County Public Library	Nancy	232-1113
Wed. Sept. 8	10:00 am	<u>County Board of Zoning Appeals</u>	County Annex	Judy	462-3367
Wed. Sept. 8	2:00 pm	<u>E-911 Advisory Board</u>	County Jail – Sheriff's Training Room	Greg	462-3226 ext. 320
Wed. Sept. 8	4:30 pm	<u>City Park Board – General Meeting</u>	Deming Park	Eddie	232-2727
Wed. Sept. 8	7:00 pm	<u>Airport Authority</u>	Airport	Kara	877-2524
Thur. Sept. 9	7:00 pm	<u>City Council – Regular Meeting</u>	City Hall – Courtroom	Michelle	232-3375
Mon. Sept. 13	2:00 pm	<u>Board of Public Works and Safety</u>	City Hall – Board of Public Works Room	Robin	232-4767
Mon. Sept. 13	5:30 pm	<u>Human Relations Commission</u>	Booker T. Washington Center	Jeff	232-0110
Mon. Sept. 13	6:00 pm	<u>West Terre Haute Town Board</u>	500 W. Nat'l, WTH	Melody	533-2034
Mon. Sept. 13	7:00 pm	<u>Vigo County School Board</u>	VCSC Board Room	Judy	462-4216
Tue. Sept. 14	9:00 am	<u>County Commissioners</u>	County Annex	Judy	462-3367
Tue. Sept. 14	4:15 pm	<u>Vigo County Redevelopment Commission</u>	County Annex	Amanda	234-2524
Tue. Sept. 14	7:00 pm	<u>Seelyville Town Board</u>	Seelyville Water Office	Tamara	877-2665
Wed. Sept. 15	9:30 am	<u>Clay-Owen-Vigo Solid Waste District</u>	109 E. Nat'l, Brazil IN	Janet	800-387-3380
Wed. Sept. 15	4:00 pm	<u>City Redevelopment Commission</u>	City Hall – 1 st Floor	Phenny	232-0018
Thur. Sept. 16	2:00 pm	<u>Tree Advisory Board</u>	City Hall Mayor's Conf. Room	Jennifer	232-4028
Mon. Sept. 20	7:00 pm	<u>Vigo County Public Library</u>	Vigo County Public Library	Nancy	232-1113
Tue. Sept. 21	9:00 am	<u>County Commissioners</u>	County Annex	Judy	462-3367
Tue. Sept. 21	10:00 am	<u>City Board of Sanitary Commissioners</u>	City Hall – 3 rd Floor	Sally	235-5458
Tue. Sept. 21	12:00 noon	<u>Taxpayers Association Board Meeting</u>	MCL	Bernard	235-1361
Wed. Sept. 22	4:30 pm	<u>City Park Board – Business Meeting</u>	Deming Park	Eddie	232-2727
Wed. Sept. 22	5:30 pm	<u>Information Technology Advisory Board</u>	City Hall – 1 st Floor	Brad	244-2316
Wed. Sept. 22	7:00 pm	<u>Airport Authority</u>	Airport	Kara	877-2524

Date	Time	Public Meeting	Location	Contact Info
Mon. Sept. 27	2:00 pm	<u>Board of Public Works and Safety</u>	City Hall – Board of Public Works Room	Robin 232-4767
Mon. Sept. 27	4:00 pm	<u>County Park Board</u>	County Annex	Julia 462-3391
Mon. Sept. 27	5:30 pm	Terre Haute Housing Authority	2001 N. 19 th Street	Jeff 232-1381
Mon. Sept. 27	7:00 pm	<u>Vigo County School Board</u>	VCSC Board Room	Judy 462-4216
Tue. Sept. 28	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Sept. 28	5:00 pm	<u>County Council</u>	County Annex	Auditor 462-3361

END

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