

TAX TOPICS

A Publication of the Taxpayers Association of Vigo County, Inc. Summer 2009

THIS DAY IN HISTORY - TA WEB SITE UNVEILED TO MEMBERSHIP

Today may not bring recognition when you examine all of the dates that you memorized in your history class, but for the TA, it is indeed a day in history. Finally, after several months of mulling the topic and several months of experimentation, we are proud to announce that the Taxpayers Association has a working web site. This site, created by Matthew Hoxworth, includes past issues of TA publications, a forum area for discussions of your choice, the calendar of public meetings, and background information on the association.

Please take a few minutes to navigate to this site, sign up, and critique it. Let us know if you have any suggestions for how we can improve the quality or add to its content.

TA web site: www.taxtopics.org

GOOD, BETTER, BEST – NEVER LET IT REST

The TA Annual Meeting held April 21, 2009, at Idle Creek Banquet Center was the best attended over the past five years. There were over seventy in attendance, and all seemed to be interested in the presentation by our speaker, Dr. Dan Bradley, President of Indiana State University. He focused on the upcoming challenges to ISU in terms of curriculum, enrollment, and facilities.

In addition to this presentation, Tom Woodason ran the annual meeting, electing Joe Kenworthy and Charles Beckwith to three-year terms on the TA board. Bernard Ridens presented awards to contest winners, and a drawing resulted in several receiving excellent door prizes. The door prizes were contributed by Bob Baesler (Baesler's Market), Ron Vencel (JR Scripts), Amy Hobson (SONY-DADC), George Azar (Saratoga Restaurant), Ryan Baker (Idle Creek), and Staples. Thanks again to each of these sponsors for supporting our organization.

Our goal for next year – bigger and better!

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THOMPSON DITCH CITY STUDY

Since the 2008 flood, two studies have been completed concerning the combined function of the ditch and Honey Creek. One study was done by Christopher B. Burke for the Honey Creek-Vigo Conservancy District and reported in TAX MATTERS February 19, 2009 Issue #09-07.

A second study was done for the city by BANNING Engineering and released this week. This study will be the main topic of discussion next Tuesday morning at 10:00 AM at the Mayor's Conference Room, 3rd Floor, City Hall, Board of Sanitary Commissioners meeting. You are encouraged to attend this meeting. The report gives the following twelve recommendations to reduce property damage during flooding conditions of southern Vigo County.

RECOMMENDATIONS:

- Encourage development in the watershed to employ stormwater quantity retention and discharge techniques that utilize the natural infiltration capacity of the Unconfined Wabash River Aquifer as appropriate.
- Implement a drainage impact area with more stringent stormwater quantity discharge rates for the Thompson Ditch Watershed.
- Work with the Honey Creek Conservancy District to remove the existing spoil banks and replace them with properly constructed levees west of Erie Canal Road.
- Review the performance of the spoil banks near Margaret Avenue and College Avenue. Replacing the spoil banks at these locations with levees may be appropriate.
- Review the use of flapgates and surface water inlets along the ditch, and install or remove as appropriate.
- Perform a detailed study and develop a plan for implementation of flood storage mitigation along Thompson Ditch. This is crucial to reduce impacts of direct discharge along the upstream reaches of the ditch.
- Perform a detailed study of the potential diversions of Thompson Ditch to the Wabash River.
- Review potential upgrades to internal drainage systems. Localized flooding of homes and businesses could potentially be addressed by upgrading or installing drainage infrastructure within neighborhoods affected. Impacts of these upgrades on the overall Thompson Ditch capacity should be studied and evaluated before implementation of the upgrades.
- Perform regular maintenance of the ditch to keep the geometry and profile of the ditch near the record profile. An aggressive maintenance program should be implemented to maintain capacity of critical portions of the ditch.
- Evaluate the level of protection of the Honey Creek Levee system. Upgrade as necessary.
- Acquire access easement rights from the outlet of Hulman Lake Dam to the point at least 900' downstream of the primary outlet.
- Upgrade the Hulman Lake Dam spillway configuration to IDNR High Hazard requirements.

An interesting piece of associated history I found researching on the Internet is the following:

Another [Chronicler](#) says, "On Wednesday, June 19th (1541), the governor entered Pacaha ("...we saw the town on a plain, well palisaded and with a moat of water around it, dug by hand"). He lodged in the town where the chief lived, which was very large, enclosed, and furnished with towers; and in the towers and stockade many loopholes (to shoot arrows through; like a frontier fort). An abundance of old and new corn was found in the town and fields... large towns (spaced) at a league and half a league (2.6 to 1.3 miles apart) were found (scattered across that plain), all enclosed. Where the governor lodged there was a large marsh (possibly the pond at the head of Thompson Ditch; more below) which came near

to the enclosure and entered through a ditch round about the town so that but little of the town remained to enclose. A channel had been made from the marsh to the large (Wabash) river through which fish entered..."

A good part of Terre Haute is drained by Thompson Ditch today, which the State of Indiana cleaned and reopened in 1886. It drains Terre Haute's south and east sides into Honey Creek and the Wabash River, 7 miles from its head at a beautiful pond. "That pond had many very good fish of different kinds..." says one of the Chroniclers. Odds are, the State of Indiana simply reopened Pacaha's Canal.

From:

<http://www.floridahistory.com/indiana.html>

VCSC FACILITY MASTER PLAN

Several downloaded Adobe PDF documents dealing with the Vigo County School Corporation Facility Master Plan can be found at <http://www.schmidt-arch.com/owners/VigoCounty.html>.

The Final Report is located under the Facility Master Plan tab (a shortcut is at http://www.schmidt-arch.com/owners/pdf/Vigo_Final_Report.pdf). The final report is a 383-page document.

MAKING THE WORST OF A BAD SITUATION – NO CHILD LEFT BEHIND

According to a recent article in the New York Times, provisions for education in the stimulus bill may indicate the Obama Administration's position on the overhaul of NCLB. To receive federal education aid, the bill dictates that governors must raise statewide standards to a new tougher benchmark. Governors must ensure that the most effective teachers will be assigned equitably to all students in their states, and they must commit to building statewide data systems to link teachers with student test scores.

There are currently 6000 of the nation's 95,000 schools designated as needing restructuring or corrective action under the present terms. How many will there be when the standards are raised?

For a more detailed account access:

http://www.nytimes.com/2009/04/15/education/15educ.html?_r=1&ref=education

THE EAGLE WILL ROOST IN SOUTH VIGO TROPHY CASE

At the TA annual meeting, Bernard presented the new trophy, THE EAGLE, to the students who won the Taxation and Government Contest. The traveling

trophy will be awarded annually to the winning area high school team with the highest score. This year the trophy was awarded to Terre Haute South Vigo

High School. Bernard awarded money to the students with the highest points. They were Thomas Nicholas (\$250), Erin Balderson (\$125), Paul DeGrothy (\$75) and Krysta Williams (\$50). Jim Mann, South Vigo teacher-sponsor, received \$100 for classroom supplies. Washington Alternative received \$50. The trophy was purchased by four local colleges: Ivy Tech Community College, Saint Mary-of-the-Woods College, Rose-Hulman Institute of Technology, and Indiana State University.

The test was developed with the help of Bernard Ridens, Shirley Ridens, Susan Clements, Randall Allen, Will Frankel, John McDonnall, Tom Taylor, Sharon

Taylor, Matt Hoxworth, and Susan Throckmorton.

Other financial and in-kind support for the project was provided by Mr. and Mrs. Gordon Bryan, C.H. Garmong & Sons, Champion Awards, City of Terre Haute, Susan Clements, Guille Cox, John Hilderbrand, Indiana Chamber of Commerce, Old National Bank, Regional Hospital, Bernard and Shirley Ridens, Terre Haute Savings Bank, Carolyn Toops, The Vigo County Commissioners Golf Fund, James R. Wiesneth Law Office, and Wright, Shagley, and Lowery, P.C. Contributions and pledges have been made to support next year's contest.

HOW TO FIGHT PROPERTY TAXES

The National Taxpayers Union (NTU) is a organization founded in 1969 for taxpayers "interested in reducing taxes, government waste and spending." The NTU released a guide named "How to Fight Property Taxes: A Homeowner's Guide to Appealing an Unfair Property Tax Assessment." The following is an outline of this publication. This publication is available to order from the NTU's web site for \$8.95. This is a very informative guide on unfair tax assessments and what you can do to appeal them. Although it is billed as a homeowner guide, the principles apply to businesses too.

Introduction

How the Property Tax Works

- I. Facts About Property Taxes
- II. How the Property Tax Assessment System Works
- III. Don't Be Fooled by the Assessment Process

Is Your Assessment Fair?

- I. Don't Forget About Property Tax Breaks
- II. Check for Obvious Errors
- III. How to Use Assessment Comparables

- IV. Is the Assessor's Appraisal Too High?

Property Tax Breaks by State (chart) Appealing An Unfair Assessment

- I. Preliminary Negotiations with the Assessor
- II. Meet the Appeal Deadline!
- III. Preparing Your Argument
- IV. How to Argue Your Case

Further Appeals Conclusion

CITY PARKS MASTER PLAN

On Wednesday, May 27, the Terre Haute Parks and Recreation Department took a final vote on their master plan for 2009-2013. This 119-page document is intended to “serve as a toolkit to guide the park system’s management.” This master plan was prepared by Hannum, Wagle & Cline Engineering. It is available on the city parks web site at <http://www.terrehaute.in.gov/departments/parks/parks-and-recreation-master-plan-2009-2013>.

WASTE TREATMENT REVERSE AUCTION BID RESULTS

Thursday, May 14th, the Board of Public Works and Safety used a reverse auction service to conduct bids on three wastewater utility pickup trucks. The auction was 1 hour and 32 minutes long. The following are tables that demonstrate how many bids were made and how the reverse auction led to lower and lower bids.

Ford F350 XLT Pickup Truck #1 (or equivalent)

Cost for one (1) Ford F350 XLT #1 Pickup Truck (or equivalent) per specs.

Rank	Bidder	Initial Bid	Final Bid	# of Bids
1	Bloomington Ford, Inc.	\$42,765.00	\$36,165.00	16
2	Lake Shore Ford Mercury Toyota	\$39,980.00	\$36,262.00	6
3	Clinton Ford-Mercury Sales, Inc.	\$36,763.00	\$36,263.00	6

Ford F350 XLT Pickup Truck #2 (or equivalent)

Cost for one (1) Ford F350 XLT #2 Pickup Truck (or equivalent) per specs.

Rank	Bidder	Initial Bid	Final Bid	# of Bids
1	Bloomington Ford, Inc.	\$43,565.00	\$36,565.00	14
2	Clinton Ford-Mercury Sales, Inc.	\$37,173.00	\$36,573.00	7
3	Lake Shore Ford Mercury Toyota	\$41,129.00	\$36,963.00	7

Ford F750 Pickup Truck (or equivalent)

Cost for one (1) Ford F750 Pickup Truck (or equivalent) per specs.

Rank	Bidder	Initial Bid	Final Bid	# of Bids
1	Bloomington Ford, Inc.	\$120,097.00	\$98,655.00	80
2	Curry Supply Co.	\$110,000.00	\$98,700.00	40
3	Utility-Peterbilt of Indianapolis	\$115,000.00	\$104,625.41	22

AS THE TASSEL TURNS

Another school year has come and gone. Many young Vigo County men and women are moving on to join the working force or pursue higher education. Once again, we have failed to graduate several of the class of 2009. The total number of graduates (unofficial) is 994. The original number of students enrolled as Freshmen in the fall of 2005 was 1340. Some have moved into the county, some have moved away, but the bottom line is that approximately 346 students failed to graduate. (A few are trying to complete their degrees through summer school enrollment.) This means that about 26% of the students failed to graduate. Are we “leaving the children behind”?

VIGO COUNTY PAY 2009 TAX RATES
CERTIFIED FACTS

Your property taxes to be paid in 2009 will be calculated differently than in past years. here is the certified rate schedule, provided by the Indiana Department of Local Government Finance.

STATE OF INDIANA
 DEPARTMENT OF LOCAL GOVERNMENT FINANCE
**2009 TAX RATE, PERCENT OF STATE PROPERTY TAX REPLACEMENT CREDIT
 AND PERCENT OF HOMESTEAD CREDIT**
 (Per Taxing District)

Year: 2009
 County: 84 Vigo

DISTRICT	DISTRICT RATE	% OF SPTRC RE & OTHER PP	% OF SPTRC BUS PP	% of State Homestead
001	FAYETTE TOWNSHIP	1.7566	.000000	.000000
002	TERRE HAUTE CITY--HARRISON TOWN	3.6348	.000000	.000000
003	HONEY CREEK TOWNSHIP	1.8973	.000000	.000000
004	HONEY CREEK TOWNSHIP--SANITARY	2.2122	.000000	.000000
005	TERRE HAUTE CITY--HONEY CREEK T	3.5909	.000000	.000000
006	LINTON TOWNSHIP	1.7263	.000000	.000000
007	LOST CREEK TOWNSHIP	1.7499	.000000	.000000
008	LOST CREEK TOWNSHIP--SANITARY	2.0648	.000000	.000000
009	TERRE HAUTE CITY--LOST CREEK TO	3.6169	.000000	.000000
010	SEELYVILLE TOWN	2.3371	.000000	.000000
011	NEVINS TOWNSHIP	1.7599	.000000	.000000
012	OTTER CREEK TOWNSHIP	1.7342	.000000	.000000
013	OTTER CREEK TOWNSHIP--SANITARY	2.0491	.000000	.000000
014	TERRE HAUTE CITY--OTTER CREEK T	3.6011	.000000	.000000
015	PIERSON TOWNSHIP	1.7627	.000000	.000000
016	PRAIRIE CREEK TOWNSHIP	1.7770	.000000	.000000
017	PRAIRIETON TOWNSHIP	1.7847	.000000	.000000
018	RILEY TOWNSHIP	1.9318	.000000	.000000
019	RILEY TOWNSHIP--SANITARY	2.2467	.000000	.000000
020	RILEY TOWN	2.3078	.000000	.000000
021	SUGAR CREEK TOWNSHIP	2.0220	.000000	.000000
022	WEST TERRE HAUTE TOWN	3.3221	.000000	.000000
023	TERRE HAUTE CITY -- RILEY TOWN	3.6052	.000000	.000000
024	LINTON TOWNSHIP - SANITARY	2.2247	.000000	.000000
025	FAYETTE NEW GOSHEN FIRE	1.7630	.000000	.000000

You can go to their web site: www.in.gov/dlqf/4932.htm and enter your numbers and their computer program called 2009 Tax Bill Estimator will give you an estimate of your tax liability for 2009. Be sure to FIRST determine your latest assessed value due to trending. You can determine this by going to the Vigo County web site Beacon and there they can find their homestead or business property details. Do not be surprised to find your 2009 tax liability to be higher than your 2008 tax liability. A major cause of higher taxes is due to a decrease in the Vigo County total assessed valuation. Here is a review of the Vigo County assessed valuation:

<u>Year</u>	<u>Assessed Valuation</u>	<u>% Increase</u>
2004	\$3,598,749,540	1.46%
2005	\$3,677,987,330	2.20%
2006	\$3,613,955,389	-1.74%
2007	\$3,950,640,713	9.32%
2008	\$4,017,089,889	1.68%
2009	\$3,565,379,224	-11.24%

APPEALS PROCESS

The following is an excerpt from the Indiana Department of Local Government Finance’s Property Tax Assessment Appeals Process Fact Sheet. This is extremely useful if you feel your property was unfairly assessed and you want to appeal the valuation. The entire two-page fact sheet is located here:

<http://www.in.gov/dlgf/files/PropertyTaxAppealsProcess.pdf>

Property Tax Assessment Appeals Process: (Form 130)

(This form may be used but is not required)

A taxpayer has the right to initiate an appeal of the current year’s assessed valuation. The first step in the appeals process begins with written notification to the local assessing official. Taxpayers have 45 days from the date of the notice of assessment to initiate an appeal. If no notice of assessment is given, the taxpayer must file the written appeal no later than May 10.

Evidence to support the taxpayer’s case can be in the form of a sale of the subject property, sales of comparable properties, listing prices, offers to purchase, or an appraisal prepared by a licensed appraiser. Indiana law does not require a taxpayer to submit an appraisal of the subject property to appeal the assessment. While the Indiana Tax Court has held that an appraisal properly trended to the appropriate valuation date is the best evidence, it is not the only acceptable evidence. More information about evidence for appeals is available at: http://www.in.gov/dlgf/files/Memo_Appeals082407.pdf.

If the taxpayer and the assessing official do not agree on the resolution of all assessment issues or no informal meeting is held within 120 days of appeal, the Property Tax Assessment Board of Appeals (PTABOA) must hold a hearing on the appeal within 180 days after the appeal was initiated. At the PTABOA hearing, the taxpayer may present reasons for disagreement with the assessment.

If a taxpayer is not satisfied with the decision of the PTABOA or if the PTABOA fails to hear the case within 180 days after the appeal was initiated or fails to issue a determination within 120 days after holding its hearing, the taxpayer has the right to appeal to the Indiana Board of Tax Review (IBTR) by filing a **Form 131**. Taxpayers may contact the IBTR directly at (317) 232-3786 or visit the IBTR Web site “Guide to Appeals” at: <http://www.in.gov/ibtr/2330.htm>.

After being heard by the IBTR, taxpayers may also seek review by the Indiana Tax Court and, subsequently, the Indiana Supreme Court.

TRENDING AND TAX WORKSHOPS

When you receive your 2008 PAY 2009 tax statement, you will find it to be a different format than last year (which was different from the previous year). If you want a better understanding of the numbers on your statement, you should

go to the Vigo County web site and click on **BEACON**, and then enter your last name only on the appropriate line. You will then see two or three pages of details giving you more information and

revealing the components of your tax statement.

Next, you will encounter some columns called TRENDING. Trending has been practiced since 2002, but not understood by most taxpayers simply because they didn't care or realize how important trending is. Even with CAPS, your taxes can go up annually due to trending. If you are inclined to appeal your stated tax amount, trending will probably be your main cause of concern. I have an excellent 22-page document explaining the process.

Since it is a statistical process involving somewhat complicated recent property sales disclosures, we proposed that the Taxpayers Association sponsor a workshop on how trending works. As a result of this suggestion, we received several positive responses and no negatives. We will continue to plan said event and need to know if you are interested. The workshop will be held on a weekday in August and will require about two hours of your time. This will not be an association meeting or a food function. It is intended to be an informative work session.

PAY 2009 TAX INFORMATION

Although it was reported by the media that tax statements would be in the mail by Tuesday, June 30, they will be probably be mailed later. Meanwhile, submitted with this quarter's *Tax Topics* is the **chart** showing the line items for each district that yield the bottom line that was also shown in the May 28 *Tax Matters* issue.

In addition to the 2009 tax chart, we have prepared another chart with the PAY 2009 rates inverted for comparison, which was in the June 17 *Tax Matters*. The bottom two rows clearly show a decline in rates. However, don't assume your taxes will be lower simply because your rates are lower. Although the PAY 2009 rates are down, replacement credits are less and most property assessed valuations have increased due to trending.

UPCOMING IMPORTANT DATES

Please plan to attend. A packed house is much more effective than a single representative. Having served eight years on the Area Planning Commission, I am aware that petitions and those representing a group are not nearly as effective as a large number of individuals expressing their opinions. Attend even if you wish to be a silent participant.

Date	Time	Public Meeting	Location	Contact Info
Tue. Jun. 30	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Wed. Jul. 1	9:00 am	<u>City Board of Zoning Appeals</u>	City Hall – 1 st Floor Conf. Room	Judy 462-3367
Wed. Jul. 1	7:00 pm	<u>County Area Planning Commission</u>	County Annex	Vickie 462-3354
Thur. Jul. 2	7:00 pm	<u>City Council – Sunshine Meeting</u>	City Hall – Courtroom	Michelle 232-3375
Mon. Jul. 6	4:30 pm	Animal Control Board	City Hall – 1 st Floor	
Mon. Jul. 6	6:30 pm	Riley Town Board	Riley Town Hall	Wanda 894-2410
Tue. Jul. 7	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Jul. 7	10:00 am	<u>City Board of Sanitary Commissioners</u>	City Hall – 3 rd Floor	Sally 235-5458

<i>Date</i>	<i>Time</i>	<i>Public Meeting</i>	<i>Location</i>	<i>Contact Info</i>
Tue. Jul. 7	4:30 pm	Honey Creek Conservancy District	3241 S. 3 rd Place	Craig 232-4311
Wed. Jul. 8	2:00 pm	<u>E-911 Advisory Board</u>	County Jail – Sheriff's Training Room	Greg 462-3226 ext. 320
Wed. Jul. 8	4:30 pm	<u>City Park Board – General Meeting</u>	Deming Park	Eddie 232-2727
Wed. Jul. 8	7:00 pm	<u>Airport Authority</u>	Airport	Kara 877-2524
Thur. Jul. 9	7:00 pm	<u>City Council – Regular Meeting</u>	City Hall – Courtroom	Michelle 232-3375
Mon. Jul. 13	2:00 pm	<u>Board of Public Works and Safety</u>	City Hall – 1 st Floor	Robin 232-4767
Mon. Jul. 13	6:00 pm	West Terre Haute Town Board	500 W. Nat'l, WTH	Melody 533-2034
Mon. Jul. 13	7:00 pm	<u>Vigo County School Board</u>	VCSC Board Room	Judy 462-4216
Tue. Jul. 14	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Jul. 14	4:15 pm	<u>Vigo County Redevelopment Commission</u>	County Annex	Amanda 234-2524
Tue. Jul. 14	7:00 pm	Seelyville Town Board	Seelyville Water Office	Tamara 877-2665
Wed. Jul. 15	9:30 am	Clay-Owen-Vigo Solid Waste District	109 E. Nat'l, Brazil IN	Janet 800-387-3380
Wed. Jul. 15	10:00 am	<u>County Board of Zoning Appeals</u>	County Annex	Judy 462-3367
Wed. Jul. 15	4:00 pm	<u>City Redevelopment Commission</u>	City Hall – 1 st Floor	Phenny 232-0018
Wed. Jul. 15	5:00 pm	<u>Vigo County Board of Health</u>	County Annex	Louise 462-3428
Thur. Jul. 16	2:00 pm	Tree Advisory Board	City Hall Mayor's Conf. Room	Jennifer 232-4028
Mon. Jul. 20	5:30 pm	<u>Human Relations Commission</u>	Booker T. Washington Center	Jeff 232-0110
Mon. Jul. 20	7:00 pm	<u>Vigo County Public Library</u>	Library – Main Branch	Nancy 232-1113
Tue. Jul. 21	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Jul. 21	10:00 am	<u>City Board of Sanitary Commissioners</u>	City Hall – 3 rd Floor	Sally 235-5458
Tue. Jul. 21	12:00 noon	Taxpayers Association Board Meeting	Thompson Thrift	Bernard 235-1361
Wed. Jul. 22	4:30 pm	<u>City Park Board – Business Meeting</u>	Deming Park	Eddie 232-2727
Wed. Jul. 22	5:30 pm	<u>Information Technology Advisory Board</u>	City Hall – 1 st Floor	Brad 244-2316
Wed. Jul. 22	7:00 pm	<u>Airport Authority</u>	Airport	Kara 877-2524
Mon. Jul. 27	2:00 pm	<u>Board of Public Works and Safety</u>	City Hall – 1 st Floor	Robin 232-4767
Mon. Jul. 27	4:00 pm	<u>County Park Board</u>	County Annex	Julia 462-3391
Mon. Jul. 27	5:30 pm	Terre Haute Housing Authority	2001 N. 19 th Street	Jeff 232-1381
Mon. Jul. 27	7:00 pm	<u>Vigo County School Board</u>	VCSC Board Room	Judy 462-4216
Tue. Jul. 28	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Jul. 28	5:00 pm	<u>County Council</u>	County Annex	Auditor 462-3361
Mon. Aug. 3	4:00 pm	<u>Vigo County Drainage Board</u>	County Annex	David 898-2685
Mon. Aug. 3	6:30 pm	<u>Local Emergency Planning Committee</u>	Library – Main Branch	Jon 232-5411
Tue. Sep. 15	12:00 noon	Taxpayers Association Board Meeting	TBA	Bernard 235-1361
Tue. Nov. 17	12:00 noon	Taxpayers Association Board Meeting	TBA	Bernard 235-1361

Table of Contents of Tax Matters Issues 09-12 through 09-25

Just in case you wish to refer to a previous issue of Tax Matters and need some help locating a particular topic, you may refer to the table below. Many of the topics are also included in an issue of Tax Topics. This issue of Tax Topics includes Tax Matters through June 26, 2009 and this table does the same. The next issue will continue from this point.

Topic	Issue	Topic	Issue
VCSC Facility Master Plan	09-12	City Parks Master Plan	09-19
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