

## **TAX MATTERS**

**JUNE 4, 2009, Issue #09-22, by Bernard Ridens, Executive Director  
Taxpayers Association of Vigo County, Inc.**

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

**MAY 28, 2009 (#09-21)**

- **VIGO COUNTY PAY 2009 TAX RATES – CERTIFIED FACTS**
  - Your property taxes to be paid in 2009 will be calculated differently than in past years. Included in that issue was the certified rate schedule, provided by the Indiana Department of Local Government Finance.
- **THE CONTINUING UNEMPLOYMENT INSURANCE DEBATE**
  - The Indiana Chamber of Commerce and Indiana Manufacturing Association's rebuttal to Indiana Senate Majority Caucus defending the new unemployment insurance law. Their version was "15 Facts You Need to Know About the Largest Tax Increase on Indiana Businesses in State History."
- **TWO ALTERNATIVE TAXES**
  - The FairTax and the value-added tax.

**MAY 21, 2009 (#09-20)**

- **THE OTHER SIDE OF LAST WEEK'S UNEMPLOYMENT INSURANCE REPORT**
  - This week we are running an article sent by the Indiana Senate Majority Caucus through e-mail. This article includes a discussion of the 15 facts "critics apparently didn't want you to know about our efforts to make unemployment insurance work for all Hoosiers – small-business owners, industry leaders and their employees."
- **WASTE TREATMENT BID RESULTS**
  - Last Thursday, May 14<sup>th</sup>, 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.
- **NEIGHBORHOOD PARTNERSHIP CITY REPORTS**
  - Pat Martin, the City Planner; and Darrell Zeck, the Director of Public Affairs attended the Neighborhood Partnership meeting held April 28, 2009.

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.

# 1. GOVERNOR'S BUDGET ADDRESS

**Governor Mitch Daniels  
Budget Address  
June 1, 2009**

Good evening, citizens and taxpayers.

As you know, the legislature didn't pass a budget before they adjourned a month ago. That's OK, because the one they were working on assumed over a billion dollars of revenue we clearly will never have. So it would have spent way beyond our current means, wiped out our state savings account, and forced a big tax increase. I'd have had to veto it, and we'd be right where we are today.

To their credit, the legislative leadership quickly came up with a good plan for starting fresh, this time with a more believable estimate of how much money we really will have to work with.

Despite the terrible national economy, Indiana remains in vastly better shape than most states, and any of our neighbors. We have over a billion dollars in reserves, and a AAA credit rating. Everywhere else, any reserves are long gone. They are slashing education by as much as 10 to 15 percent; they're releasing convicts from prison early; and, worst of all when families are struggling, [they're raising taxes](#). There's only one reason why we are so different: because we have held government spending down to the level of our income. But if we lose our sense of discipline now, in no time we'll look just like Michigan, or Illinois, or, heaven forbid, California.

Since my first submission in January, state revenues have slipped even further, an unprecedented 8 percent below last year. When businesses don't make profits, investors have losses not gains, and people are out of work, earning less and spending less, tax payments plummet.

It's not pleasant, but it's reality, so let's deal with it. I have modified further the tight budget I proposed four months ago, and here are the major points:

Total state spending would be reduced by 2 1/2 percent. Many good ideas will just have to wait. Across state government, nothing, and I mean nothing, goes up. When your income drops by 8 percent, you can't increase your spending, on anything.

Here's a sample of the reductions we're prepared to make ([See attached document](#)). Please note that we have already reduced per capita state spending substantially the last four years.

There is only one exception. Public education, as well as student financial aid, would get a significant increase. Every school would receive more per student than it did this year. And if by some happy chance, state revenues turn out better than projected, I'm proposing that one of every two extra dollars go automatically to our schools, with the rest going to our savings account. Let's hope it happens.

These last couple years, Indiana schools have been among America's luckiest, fully funded through the downturn while schools in other states were clobbered by [massive cuts](#). Our goal is to keep it that way, although in times this tough no sector has a right to demand business as usual.

As always, I am ready to compromise and cooperate with the legislature, up to a point. I'm willing to see us use about a quarter of our surplus, leaving a billion dollars in reserve, but not a penny less. A billion is a lot of money, but it's only about 26 days of state operations. If legislators want to spend more on some favorite cause, that's fine as long as they offset it elsewhere. Add a dollar, cut a dollar. And, of course, no gimmicks, and no tax increases.

Our legislature has done a good job of helping us live within our income these last few years, while other states spent themselves into catastrophe. By working together again, we can protect services, taxpayers, and our pro-jobs business climate, positioning Indiana to lead economic recovery as it begins.

You can help. If you're a taxpayer, ask your legislators to put the general public interest first, and say no to the special interests who demand money we just don't have right now. When some lobbyist or legislator promises more spending on some favorite cause or project, ask him "Which of my taxes are you proposing to raise, and why do you want to do that?"

Across America, people are asking how Indiana has kept its head above water while everyone else is drowning. It's because we're Hoosiers, of course; we have this quaint custom of not spending money we don't have. If we keep our common sense now, we'll get through this very tough patch and come out ahead of other states.

## 2. 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](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.

## 3. APPEAL FOR PAST COPIES OF THE TAXPAYERS ANNUAL REPORT

The staff librarian of the Taxpayers Association, in an attempt to archive at least one copy of each report produced by this association, has found that a few are missing. If you have an overcrowded shelf in your home or office library and would like to purge some copies of the annual report, we are looking for annual reports for years 1961, 1969, 1970, and 2003.

#### **4. FREE ADVERTISEMENT – SEND US YOUR BUSINESS CARD**

Send us a copy of your business card, and we will include it in the next issue of Tax Topics. Mail a copy for a better image, or e-mail a “jpeg” representation. This opportunity is open to members only.

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#### **5. NEIGHBORHOOD PARTNERSHIP AND TIRE AMNESTY DAY**

The latest Terre Haute Neighborhood Partnership Steering Committee met May 26, 2009. City Councilman Todd Nation spoke in this meeting. The minutes of the meeting are attached to today's *Tax Matters*.

The following upcoming event was promoted during the meeting and recorded during the minutes:

The Clay-Owen-Vigo Solid Waste District will sponsor a “Tire Amnesty Day” at the Vigo County Fairgrounds on Saturday, June 6 from 8:00 a.m. ‘til 3:00 p.m. People can drop off tires up to 20 at a time at no cost. If they have more than 20 they want to drop off, they just have to call the Vigo Co. Health Department ahead of time to make arrangements. This is an effort to reduce mosquito breeding areas and to reduce the spread of the diseases mosquitoes carry.

## 6. 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.

<b>Date</b>	<b>Time</b>	<b>Public Meeting</b>	<b>Location</b>	<b>Contact Info</b>
Thur. Jun. 4	7:00 pm	<u>City Council – Sunshine Meeting</u>	City Hall – Courtroom	Michelle 232-3375
Sat. Jun. 6	8am – 3pm	<b>Tire Amnesty Day</b>	Vigo County Fairgrounds	Louise 462-3428
Mon. Jun. 8	2:00 pm	<u>Board of Public Works and Safety</u>	City Hall – 1 <sup>st</sup> Floor	Robin 232-4767
Mon. Jun. 8	6:00 pm	<b>West Terre Haute Town Board</b>	500 W. Nat'l, WTH	Melody 533-2034
Tue. Jun. 9	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Jun. 9	4:15 pm	<u>Vigo County Redevelopment Commission</u>	County Annex	Amanda 234-2524
Tue. Jun. 9	4:30 pm	<u>County Council</u>	County Annex	Auditor 462-3361
Tue. Jun. 9	7:00 pm	<b>Seelyville Town Board</b>	Seelyville Water Office	Tamara 877-2665
Wed. Jun. 10	10:00 am	<u>County Board of Zoning Appeals</u>	County Annex	Judy 462-3367
Wed. Jun. 10	4:30 pm	<u>City Park Board – General Meeting</u>	Deming Park	Eddie 232-2727
Wed. Jun. 10	7:00 pm	<u>Airport Authority</u>	Airport	Kara 877-2524
Thur. Jun. 11	2:00 pm	<u>Board of Public Works and Safety – Reverse Auction</u>	City Hall – 1 <sup>st</sup> Floor	Robin 232-4767
Thur. Jun. 11	7:00 pm	<u>City Council – Regular Meeting</u>	City Hall – Courtroom	Michelle 232-3375
Mon. Jun. 15	5:30 pm	<u>Human Relations Commission</u>	Booker T. Washington Center	Jeff 232-0110
Mon. Jun. 15	7:00 pm	<u>Vigo County Public Library</u>	Library – Main Branch	Nancy 232-1113
Tue. Jun. 16	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Jun. 16	10:00 am	<u>City Board of Sanitary Commissioners</u>	City Hall – 3 <sup>rd</sup> Floor	Sally 235-5458
Tue. Jun. 16	5:00 pm	<u>County Council</u>	County Annex	Auditor 462-3361
Wed. Jun. 17	9:30 am	<b>Clay-Owen-Vigo Solid Waste District</b>	109 E. Nat'l, Brazil IN	Janet 800-387-3380
Wed. Jun. 17	4:00 pm	<u>City Redevelopment Commission</u>	City Hall – 1 <sup>st</sup> Floor	Phenny 232-0018
Thur. Jun. 18	2:00 pm	<b>Tree Advisory Board</b>	City Hall Mayor's Conf. Room	Jennifer 232-4028
Mon. Jun. 22	2:00 pm	<u>Board of Public Works and Safety</u>	City Hall – 1 <sup>st</sup> Floor	Robin 232-4767
Mon. Jun. 22	4:00 pm	<u>County Park Board</u>	County Annex	Julia 462-3391
Mon. Jun. 22	5:30 pm	<b>Terre Haute Housing Authority</b>	2001 N. 19 <sup>th</sup> Street	Jeff 232-1381
Mon. Jun. 22	7:00 pm	<u>Vigo County School Board</u>	VCSC Board Room	Judy 462-4216
Tue. Jun. 23	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Wed. Jun. 24	4:30 pm	<u>City Park Board – Business Meeting</u>	Deming Park	Eddie 232-2727
Wed. Jun. 24	5:30 pm	<u>Information Technology Advisory Board</u>	City Hall – 1 <sup>st</sup> Floor	Brad 244-2316
Wed. Jun. 24	7:00 pm	<u>Airport Authority</u>	Airport	Kara 877-2524

## 7. SOME FOOD FOR THOUGHT

*Some mistakes are too much fun to only  
make once.*

**END**

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