

TAX MATTERS

**NOVEMBER 3, 2010, Issue #10-10, by Bernard Ridens, Executive Director
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- 1. TAXPAYERS NOVEMBER BOARD MEETING**
- 2. ANNUAL MEETING**
- 3. 2010 PROPERTY TAX REPORT**
- 4. COMPARE DISTRICTS AND RESIDENTIAL CAPS**
- 5. CAPS: WHERE DO WE GO NEXT? HOW DO WE ACHIEVE FAIRNESS?**
- 6. FEDERAL STATES TAX ANALYSIS**
- 7. 2011 EAGLE CONTEST**
- 8. WEB SITE MAP**
- 9. PUBLIC MEETINGS**

REVIEW OF PAST TAX MATTERS

SEPTEMBER 2010 (#10-09)

- **HERE IS THE 2010 ANNUAL REPORT**
 - The 2010 Annual Report is complete. It is posted on the Taxpayers Association web site, www.taxtopics.org. Please check this site under the "Publications" menu. Members may have upon request a free copy via CD or paper. If you wish to receive a copy, please e-mail the request to Bernard Ridens, taxtopics@aol.com. Non-members may purchase a paper copy for \$8.00 plus approximately \$3.50 for postage and handling or a CD for \$3.00, plus \$3.00 for shipping and handling.

AUGUST 2010 (#10-08)

- **ONE SIZE DOESN'T FIT ALL**
 - In summary, what is good for some counties in Indiana is not good for all counties in Indiana.
- **INDIANA LIBRARY FEDERATION'S POSITION ON TAX CAPS AMENDMENT**
- **VIGO COUNTY SCHOOL CORPORATION BUDGET PRESENTATION**
 - <http://www.taxtopics.org/2011%20VCSC%20budget%20presentation.pdf>

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. TAXPAYERS NOVEMBER BOARD MEETING

The next Taxpayers Association board meeting will be held Tuesday, November 16 at 12:00 noon at the Terre Haute Savings Bank on 533 Ohio Street. You can find the agenda by clicking on this link:

<http://www.taxtopics.org/November2010MeetingAgenda.pdf>.

2. ANNUAL MEETING

The Annual Meeting of the Taxpayers Association scheduled for April 20, 2011 will have as its speaker Larry DeBoer, Purdue University professor and extension specialist in Agricultural Economics. DeBoer studies state and local government public policy, including such topics as government budget and taxing options, issues of property tax assessment, local government revenue options, and the fiscal impact of economic development.

In addition to having Dr. DeBoer as our speaker, we are also celebrating 75 years of continuous service to the taxpayers of Vigo County.

3. 2010 PROPERTY TAX REPORT

The Indiana Legislative Services Agency released the 2010 Property Tax Report for Vigo County. This report “describes property tax changes in Vigo County between 2009 and 2010, with comparison to changes between 2007 and 2010. The report also shows the overall changes to property tax levies and property assessments since the recent property tax reforms have been implemented.” This report can be found here: <http://www.in.gov/legislative/pdf/VIGO10.PDF>.

4. COMPARE DISTRICTS AND RESIDENTIAL CAPS

Based on a residential home with \$150,000 assessed valuation, a homestead deduction of \$45,000, the additional homestead credit, and state property tax relief, the following link will allow you to click on a district and see the distribution of your tax dollars. Also, each will show the savings due to the 1% tax cap.

Note: The amounts dedicated to the school, county, library, and airport, even though assessed at the same rate in each district, are not the same for those homesteads saving due to the tax caps.

Click on each district on the given [map](#).

5. CAPS: WHERE DO WE GO NEXT? HOW DO WE ACHIEVE FAIRNESS?

Now that the Indiana Tax Caps question has been answered, we must address the possibility of improving Indiana's system of taxation.

Although the caps concept is now constitutional, it is said to be possible that the Indiana Legislature can set future caps at lower percentages but not higher. In other words these percentage values are legal maximums.

Since one of the main reasons major organizations such as the Indiana Chamber of Commerce objected to the amendment was that it created tax classes and set different limits for each class. Some fine tuning should now be considered.

Should we now find a way to reduce the cap in each class? Example—what about .90% for homesteads, 1.5% for residential rental property and farms and 2.50% for commercial properties.

Can we find a way to tax all property owners in Vigo County equally for schools, the library, the airport and county services? In other words, the ultimate fair system should provide equal services for equal taxes. City homesteads could pay for special services by an alternative methods such as special fees and remain under the 1% homestead cap.

Very important to the above ideas is the necessity to assess all property fairly using the current sales disclosures, ratio studies and trending methods.

When all is said and done, more will be said than done.

6. FEDERAL STATES TAX ANALYSIS

The Tax Foundation compiled the eighth edition of its State Business Tax Climate Index. It is intended as "a tool for lawmakers, the media, and individuals alike to gauge how their states' tax systems compare." According to the Foundation, Indiana has the tenth best tax climate. The complete report can be found here: <http://www.taxfoundation.org/files/bp60.pdf>. Pages 3, 10, 12, 19, 24 and 29 should be of special interest to members of the Taxpayers Association.

7. 2011 EAGLE CONTEST

The 2011 Taxation, Government and Citizenship Competition for the Eagle (and at least \$800 cash) will be held Saturday, February 19, 2011 at 10:00 AM at the Vigo County School Corporation administration building. If you know any local high school students, please encourage them to participate in this competition.

8. WEB SITE MAP

A guide is now available on the Taxpayers Association web site that details what you can find on our site! It is located at <http://www.taxtopics.org/Web%20Site%20Map.pdf>.

9. 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. Nov. 3	9:00 am	<u>City Board of Zoning Appeals</u>	City Hall – 1 st Floor Conf. Room	Judy 462-3367
Wed. Nov. 3	10:00 am	<u>City Board of Sanitary Commissioners</u>	City Hall – 3 rd Floor	Sally 235-5458
Wed. Nov. 3	7:00 pm	<u>County Area Planning Commission</u>	County Annex	Vickie 462-3354
Thur. Nov. 4	7:00 pm	<u>City Council – Sunshine Meeting</u>	City Hall – Courtroom	Michelle 232-3375
Mon. Nov. 8	2:00 pm	<u>Board of Public Works and Safety</u>	City Hall – Board of Public Works Room	Robin 232-4767
Mon. Nov. 8	5:30 pm	<u>Human Relations Commission</u>	Booker T. Washington Center	Jeff 232-0110
Mon. Nov. 8	6:00 pm	West Terre Haute Town Board	500 W. Nat'l, WTH	Melody 533-2034
Mon. Nov. 8	7:00 pm	<u>Vigo County School Board</u>	VCSC Board Room	Judy 462-4216
Tue. Nov. 9	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Nov. 9	7:00 pm	Seelyville Town Board	Seelyville Water Office	Tamara 877-2665
Tue. Nov. 9	7:00 pm	<u>City Council – Regular Meeting</u> (change of regular day due to Veterans Day)	City Hall – Courtroom	Michelle 232-3375
Wed. Nov. 10	10:00 am	<u>County Board of Zoning Appeals</u>	County Annex	Judy 462-3367
Wed. Nov. 10	2:00 pm	<u>E-911 Advisory Board</u>	County Jail – Sheriff's Training Room	Greg 462-3226 ext. 320
Wed. Nov. 10	4:30 pm	<u>City Park Board – General Meeting</u>	Deming Park	Eddie 232-2727
Wed. Nov. 10	7:00 pm	<u>Airport Authority</u>	Airport	Kara 877-2524
Mon. Nov. 15	7:00 pm	<u>Vigo County Public Library</u>	Vigo County Public Library	Nancy 232-1113
Tue. Nov. 16	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Nov. 16	10:00 am	<u>City Board of Sanitary Commissioners</u>	City Hall – 3 rd Floor	Sally 235-5458
Tue. Nov. 16	12:00 noon	<u>Taxpayers Association Board Meeting</u>	Terre Haute Savings Bank	Bernard 235-1361
Wed. Nov. 17	9:30 am	Clay-Owen-Vigo Solid Waste District	109 E. Nat'l, Brazil IN	Janet 800-387-3380
Wed. Nov. 17	4:00 pm	<u>City Redevelopment Commission</u>	City Hall – 1 st Floor	Phenny 232-0018
Thur. Nov. 18	2:00 pm	Tree Advisory Board	City Hall Mayor's Conf. Room	Jennifer 232-4028
Mon. Nov. 22	2:00 pm	<u>Board of Public Works and Safety</u>	City Hall – Board of Public Works Room	Robin 232-4767
Mon. Nov. 22	4:00 pm	<u>County Park Board</u>	County Annex	Julia 462-3391
Mon. Nov. 22	5:30 pm	Terre Haute Housing Authority	2001 N. 19 th Street	Jeff 232-1381

Date	Time	Public Meeting	Location	Contact Info
Mon. Nov. 22	7:00 pm	<u>Vigo County School Board</u>	VCSC Board Room	Judy 462-4216
Tue. Nov. 23	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Nov. 23	5:00 pm	<u>County Council</u>	County Annex	Auditor 462-3361
Wed. Nov. 24	4:30 pm	<u>City Park Board – Business Meeting</u>	Deming Park	Eddie 232-2727
Wed. Nov. 24	5:30 pm	<u>Information Technology Advisory Board</u>	City Hall – 1 st Floor	Brad 244-2316

END

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