TAX MATTERS

AUGUST 28, 2008, Issue #08-35, by Bernard Ridens, Executive Director Taxpayers Association of Vigo County, Inc.

1. PROPERTY TAX STATEMENTS OUT – ARE YOU HAPPY?

2. ASSESSMENT AND APPEAL INFORMATION

3. INDIANA CHAMBER'S LETTERS TO OUR LEADERS ON TAX CLIMATE AND BIPARTISANSHIP

4. PUBLIC MEETINGS

REVIEW OF PAST TAX MATTERS

AUGUST 28, 2008 (#08-35)

- o ASSESSED VALUE UP, ASSESSED VALUE DOWN
 - Though Vigo County's assessed value has increased the last couple years, it is expected to decrease in 2009
- TAXPAYER SUBSIDIES TO POLITICAL CONVENTIONS
 - At least \$66 million of operating expenses for the two conventions will be on the taxpayers' tab; is this necessary?
 <u>http://www.taxpayer.net/search_by_category.php?action=view&proj_id=1203&category=Wastebasket&type=Project</u>
- CITY PARKS SURVEY
 - The deadline has been extended due to sparse initial response: http://members.aol.com/taxtopics/parksurvey.pdf

AUGUST 21, 2008 (#08-34)

- SUPPORT OUR COLLEGES THEY SUPPORT US
 - Whether the students are on-campus, living at home, or taking classes online, they are still contributing monetarily to the university and the community. Those living on campus are supporting many local businesses.
- TOP TEN UNINTENDED CONSEQUENCES OF PROPERTY TAX CAPS

AUGUST 14, 2008 (#08-33)

- o ASSESSED VALUE UP, ASSESSED VALUE DOWN
 - Though Vigo County's assessed value has increased the last couple years, it is expected to decrease in 2009
- TAXPAYER SUBSIDIES TO POLITICAL CONVENTIONS
 - At least \$66 million of operating expenses for the two conventions will be on the taxpayers' tab; is this necessary?
 <u>http://www.taxpayer.net/search_by_category.php?action=view&proj_id=1203&category=Wastebasket&type=Project</u>
- CITY PARKS SURVEY
 - The deadline has been extended due to sparse initial response: http://members.aol.com/taxtopics/parksurvey.pdf

AUGUST 7, 2008 (#08-32)

- FLOOD NOTES AND TAXES
 - The many properties damaged or totally destroyed in the flood will reduce the total assessed value of the county and if spending remains constant, taxes will be higher for all property owners
- o INDIANA CHAMBER LETTER TO GOVERNOR CANDIDATES CONCERNING HOOSIER LOTTERY

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. <u>Current members are encouraged to promote membership in the organization by giving the attached application to a potential member.</u> <u>See the TA application and dues structure.</u> This is NOT an invoice for your dues.

1. PROPERTY TAX STATEMENTS OUT - ARE YOU HAPPY?

We have had several responses to the mailing of the property tax statements. The responses are varied – some are positive, some are negative. In order to have an objective understanding of the problems that may exist, we are asking for input on your personal situation – either business or residential. E-mail (taxtopics@aol.com) or call (235-1361), and tell us whether you are happy or sad – and exactly why.

Along this same line, we are paying 1% more in sales tax (a raise of 16 2/3%), which is the source of money for the additional homestead credit shown on your statement. Do you feel that you will be paying more or less in additional sales tax than you are saving in property tax?

Does your new assessed value come close to the value at which you estimate your property? If you do not think it does, you may appeal. Please read the next article.

2. ASSESSMENT AND APPEAL INFORMATION

The following statement was in an insert that was mailed with every county tax bill. It should give you information on how to appeal the assessment of your property.

Under IC 6-1.1-4-22 and 6-1-1-15-13 the tax bill may serve as notice of assessment. You have the right to appeal this assessment by submitting a letter (in lieu of official form) to the Township Assessor or County Assessor within 45 days of the date the tax bill was mailed.

The letter must include name, address, and telephone number of the taxpayer and the parcel number and property address under appeal. An additional written request may be made for a conference with the assessor.

The tax bill shows the new assessed value of your property, adjusted to reflect market value for January 1, 2006 due and payable 2008. Sales data from 2005 and 2006 state mandated sales disclosure forms were used to calculate how much or how little to trend the valuation in each area, which is then applied to the assessment

Please look at your total assessed value. This value should be near the market value of the property. If it is significantly more, you may want to discuss your assessment information with the County Assessor's Office or Harrison Assessor's Office. A copy of the property record card may be obtained from the assessor or on our website: www.vigocounty.org/assessor.

Deborah Lewis Vigo County Assessor 189 Oak Street, Terre Haute, IN 47807 812-462-3358 Mick Love Harrison Township Assessor 191 Oak Street, Terre Haute, IN 47807 812-462-3371

3. INDIANA CHAMBER'S LETTERS TO OUR LEADERS ON TAX CLIMATE AND BIPARTISANSHIP

Press Release

August 19, 2008 (INDIANAPOLIS) — Protecting recent improvements to the state's business tax climate and further shaping property tax policies are critical components for Indiana to stay competitive economically. This is the overriding theme of the seventh public policy letter from the Indiana Chamber of Commerce Board of Directors to the state's two major party candidates for governor.

"If tax levels and taxpayer responsibilities aren't balanced to promote economic development, companies may not choose to locate here or stay here," asserts Indiana Chamber President Kevin Brinegar. "And no one wants to see Hoosiers out of work or businesses going elsewhere.

"We've taken the positive steps of eliminating the inventory tax and corporate gross receipts tax and making permanent the venture capital tax credit. Still, we must build on these efforts in order to better compete for job expansion and relocation — especially with the economy now tightening across the country," he notes.

Reducing or eliminating taxes on job-producing machinery and equipment should be a high priority.

In the letter, the Indiana Chamber also asks state decision-makers to keep three specific tax principles in mind come the 2009 Legislature:

- Property tax assessments must be understandable, fair, consistent and predictable across the board
- Tax relief can best be provided by reducing excessive spending by too many local units of government
- The proposed constitutional amendment to allow for differential property tax caps based on property types warrants reconsideration because it could have a detrimental impact on future job growth (and before one can own a home, you must have a good job)

"The governor's property tax plan from last session contained many positive policies to aid citizens and businesses alike, but we remain concerned about the 1-2-3% property caps on tax bills that allow different types of property to be taxed unequally," Brinegar surmises.

"We believe the current constitutional guarantee of uniform and equal assessments and taxation is the correct approach. Our fear is that once business property is constitutionally allowed to be singled out for unequal property tax treatment, there will be no going back.

"It then makes it much easier for future general assemblies to widen the disparity between homes and businesses, as has occurred in other states with property classification, when they feel the pressure to allow local governments to generate new revenues but don't want to burden homeowners," he offers.

The letter on Indiana's tax climate plus the accompanying video commentary can be found at www.indianachamber.com/letters. There, Hoosiers can also view the timeline and subjects for all of the letters, as well as take the opportunity to share their thoughts on the Chamber blog.

The series, called "Letters to Our Leaders," concludes August 26 with press conferences in Evansville, Fort Wayne, Indianapolis, South Bend and Terre Haute. At that time, the last letter – calling for bipartisanship – will be released along with a summary of the entire project, feedback from officials and the Chamber's continuing efforts going forward.

These messages are distributed on behalf of the Indiana Chamber's 125 board members who represent 4,800 member companies employing 800,000 Hoosier workers.

The Indiana Chamber of Commerce has been the state's largest broad-based business advocacy organization for over 85 years.

Source: The Indiana Chamber of Commerce

Press Release

August 26, 2008 (INDIANAPOLIS) — The Indiana Chamber of Commerce today called for bipartisanship in the final installment of its "Letters to Our Leaders" public policy campaign to the state's two major party candidates for governor.

"Teamwork in one form or another is something most of us have to engage in everyday on our jobs for the greater good of the company. Unfortunately, when it comes to politics, working together and seeking compromise too frequently prove to be stumbling blocks," declares Indiana Chamber President Kevin Brinegar.

"Too often, partisanship drives our political process – to the point where winning the next election by any means is more important than being able to govern effectively if elected. This turns off voters and makes it very difficult to solve problems and achieve real progress once in office."

The Indiana Chamber says both parties coming together to generate positive policy changes can and has produced significant results. A couple of samples:

In 1999, Indiana moved to the forefront of K through 12 education standards and accountability measures. A key driver was the General Assembly working in a bipartisan fashion to create Indiana's Education Roundtable.

In 2002, the governor teamed with legislative leaders of both parties to help craft comprehensive tax reform. That started a series of legislative sessions that featured cooperation across the aisles and passage of important economic development initiatives

Since July 8, the Indiana Chamber has released a letter each week to the candidates and the general public on a key issue facing the state. The overall goal: to offer guidance on policies that will help focus the gubernatorial campaigns on what really matters to Hoosiers.

"While today's bipartisanship letter is the final message in the series, in many ways it also marks the start of this effort for us," Brinegar offers. "We intend to keep these polices top of mind for the candidates and the public right up to the election and into the next legislative session. The upcoming gubernatorial debates in Merrillville, Jasper and Bloomington will offer the perfect opportunity for the candidates to address these and other policy topics."

The bipartisanship letter plus the accompanying video commentary are available at www.indianachamber.com/letters. There, Hoosiers can also view all of the issue letters, as well as take the opportunity to share their thoughts on the Chamber blog.

The Indiana Chamber of Commerce has been the state's largest broad-based business advocacy organization for over 85 years. The more than 4,800 member companies employ 800,000 Hoosier workers.

Source: The Indiana Chamber of Commerce

4. 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. The contact person is also listed. You should call the appropriate office and confirm the date and time if you plan to attend.

| Date | | Time | Public Meeting | Location | Contact Info | |
|-------|---------|----------|---|--|--------------|--------------|
| Tue. | Sep. 2 | 9:00 am | County Commissioners | County Annex | Judy | 462-3367 |
| Tue. | Sep. 2 | 10:00 am | City Board of Sanitary Commissioners | City Hall – 3 rd Floor | Sally | 235-5458 |
| Tue. | Sep. 2 | 4:30 pm | Honey Creek Conservancy District | 3241 S. 3 rd Place | Craig | 232-4311 |
| Tue. | Sep. 2 | 6:30 pm | Riley Town Board | Riley Town Hall | Wanda | 894-2410 |
| Wed. | Sep. 3 | 9:00 am | City Board of Zoning Appeals | City Hall – 1 st Floor Conf. Room | Bernard | 235-1361 |
| Wed. | Sep. 3 | 7:00 pm | County Area Planning Commission | County Annex | Vickie | 462-3354 |
| Thur. | Sep. 4 | 7:00 pm | City Council – Sunshine Meeting | City Hall – Courtroom | Michelle | 232-3375 |
| Mon. | Sep. 8 | 2:00 pm | Board of Public Works and Safety | City Hall – 1 st Floor | Robin | 232-4767 |
| Mon. | Sep. 8 | 6:00 pm | West Terre Haute Town Board | 500 W. Nat'l, WTH | Melody | 533-2034 |
| Mon. | Sep. 8 | 7:00 pm | Vigo County School Board | VCSC Board Room | Judy | 462-4216 |
| Tue. | Sep. 9 | 9:00 am | County Commissioners | County Annex | Judy | 462-3367 |
| Tue. | Sep. 9 | 4:15 pm | Vigo County Redevelopment Commission | County Annex | Amanda | 234-2524 |
| Tue. | Sep. 9 | 7:00 pm | Seelyville Town Board | Seelyville Water Office | Tamara | 877-2665 |
| Wed. | Sep. 10 | 10:00 am | Area Board of Zoning Appeals | County Annex | Bernard | 235-1361 |
| Wed. | Sep. 10 | 4:30 pm | City Park Board – General Meeting | Deming Park | Eddie | 232-2727 |
| Wed. | Sep. 10 | 7:00 pm | Airport Authority | Airport | Kara | 877-2524 |
| Thur. | Sep. 11 | 7:00 pm | City Council - Regular Meeting | City Hall – Courtroom | Michelle | 232-3375 |
| Mon. | Sep. 15 | 5:30 pm | Human Relations Commission | Booker T. Washington Center | | |
| Mon. | Sep. 15 | 7:00 pm | Vigo County Public Library | Library – Main Branch | Nancy | 232-1113 |
| Tue. | Sep. 16 | 9:00 am | County Commissioners | County Annex | Judy | 462-3367 |
| Tue. | Sep. 16 | 10:00 am | City Board of Sanitary Commissioners | City Hall – 3 rd Floor | Sally | 235-5458 |
| Tue. | Sep. 16 | 12:00 pm | Taxpayers Association Board Meeting | TBA | Bernard | 235-1361 |
| Wed. | Sep. 16 | 9:30 am | Clay-Owen-Vigo Solid Waste District | 109 E. Nat'l, Brazil IN | Janet | 800-387-3380 |
| Wed. | Sep. 17 | 4:00 pm | City Redevelopment Commission | City Hall – 1 st Floor | Phenny | 232-0018 |
| Thur. | Sep. 18 | 1:30 pm | Tree Advisory Board | City Hall Mayor's Conf. Room | Jennifer | 232-4028 |

END

Disclaimer: This message is intended for the use of the person or entity to which it is addressed and may contain information that is privileged and confidential. If the reader of this message is not the intended recipient, or the employee or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this information is strictly prohibited. Erroneous transmission or receipt of the information contained herein shall not constitute a waiver of any applicable privilege. If you have received this document by error, please notify us immediately and destroy the related message.