

TAX



TOPICS

A Publication of the Taxpayers Association of Vigo County, Inc. Winter 2008

FROM THE TAXPAYERS ASSOCIATION PRESIDENT

The events of the past eight months have truly been astounding. The stock market dropped from a high of 13,028 on May 19th to a low of 7,552 on November 20th, a 42% drop. Our incoming President's answer on how to stimulate this economy appears to be coming in a huge government spending spree on infrastructure. Is this tactic the solution? How is the government going to fund it? Does it mean more taxes for us in the future?

Now more than ever, we need to have a watchdog looking out for the best interests of the taxpayer. The Taxpayers Association was formed during a difficult financial time (1936) to address these very issues we are facing today. We need your continued support for this organization, so we can address the anticipated tax increases together. Thanks to all who have remitted your dues for next year.

All of you know that Bernard Ridens, our Executive Director, has attended countless meetings on our behalf this year. His energy and enthusiasm for his job is amazing. We are very fortunate to have him. As I have said before, his service extends well beyond his salary. Thank you Bernie!

Also I want to thank his very able assistant, Susan Clements who spent many hours keeping the books and doing much of the data entry for our Annual Report, and all of the other assistants that chip in and help during the year. This year's issue of the Annual Report was the best ever, was in color and featured a new index. A huge THANKS to Hulman and Company for printing it!

Remember, we have monthly meetings on the third Tuesday of each month. Our annual meeting will be held on Tuesday April 28, 2009, at Idle Creek. The guest speaker this year will be new ISU president, Dan Bradley.

It has been an honor for me to have served as president of the Association this year. I am indeed proud of the officers, committees and members that contributed to this year's accomplishments. As we close out 2008, I wish each of you health, happiness and prosperity in 2009.

Tom Woodason
President, Taxpayers Association of Vigo County, Inc.

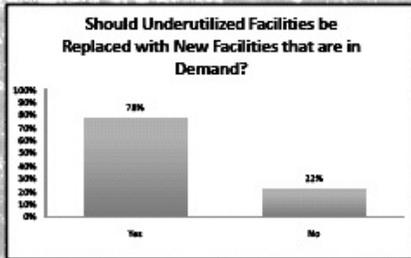
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PARKS DEPARTMENT SURVEY RESULTS

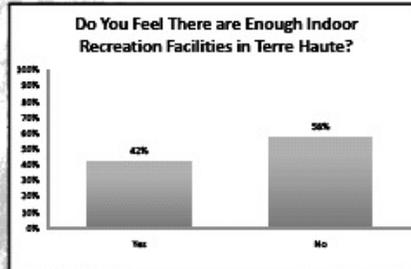
The Taxpayers Association thanks you for responding to the Terre Haute Parks Department survey that we sent to you on two separate occasions. The survey was produced and tallied by Hannum, Wagle & Cline Engineering.

Terre Haute Parks and Recreation Master Plan

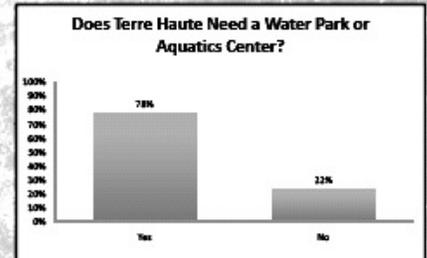
Survey



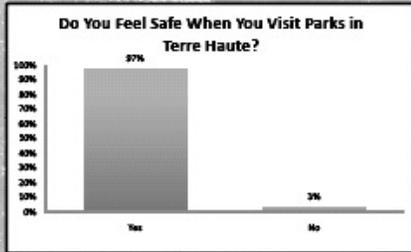
The parks department needs to develop a policy on whether low use facilities should be upgraded, replaced or removed. This policy should also cover underutilized park lands.



Of the respondents, 58 percent feel that more indoor recreational facilities are needed. This statistic indicates there is enough interest that the parks department should study what types of indoor facilities would be supported by the community and how those could be financed.



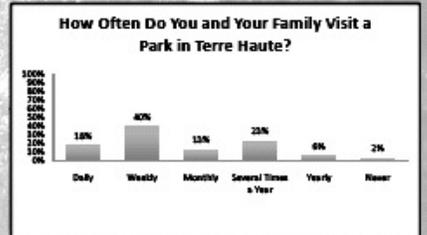
The vast majority of respondents, 78 percent, support upgraded aquatics facilities. The parks department will need to establish a long term plan to upgrade or replace aging aquatics facilities.



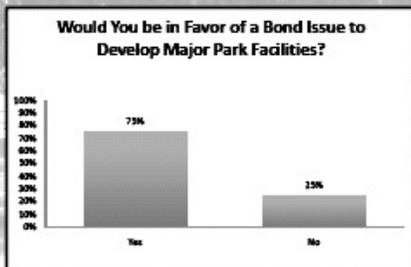
Safety must remain a key priority. The parks department should review options for staying ahead of safety concerns at parks. Ideas such as park rangers or student internships have been discussed as low cost ways to continue to enhancing safety and security.



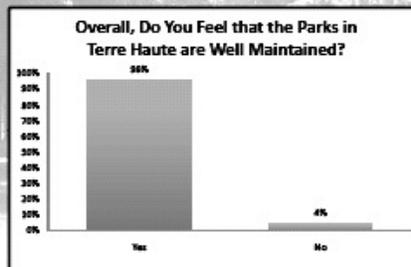
The highest users were related to walking/hiking, picnicking, playgrounds and festivals - each being indicated by 50 percent or more of the respondents.



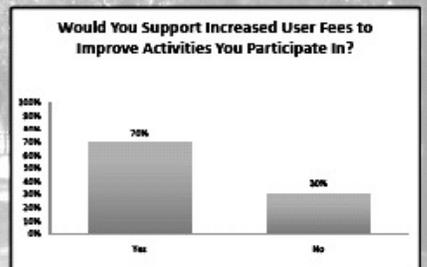
Almost 58 percent of respondents use the parks on at least a weekly basis. This high degree of usage is evidence of the significant value parks bring to the community.



The public generally supports a bond issue to finance major facilities.



Respondents believe parks are well maintained. However, there are many examples of deferred major maintenance to address. Financing this work will be a challenge because the parks department budget continues to tighten every year. The parks department will need to investigate ways to finance these major maintenance projects and to keep up their high standards for maintenance.



The majority of respondents support increased user fees to improve facilities. Increased user fees should be considered for more costly facilities that have a limited base of users.

Responses		<i>This survey is intended to obtain community input about the City's park system. Please check, circle or fill in the most appropriate answer that describes your opinion.</i>	
How often do you and your family visit a park in Terre Haute?			
67		Daily	371
147		Weekly	
49		Monthly	
86		Several Times a Year	
22		Yearly	
8		Never	
What is Your Age?			
25		Under 25	402
120		26 - 45	
165		46-64	
92		Over 65	
How close do you live to the nearest park?			
83		Less than 5 blocks	388
75		5-10 blocks	
115		1-2 miles	
115		Over 2 miles	
How many years have you lived in Terre Haute?			
11		Less than 1 year	348
59		1-10 years	
48		11-20 years	
241		More than 20 years	
How do you or your family find out about park programs or events?			
248		Newspapers	388
223		TV/Radio	
84		Brochures/Fliers	
98		Posted Signs	
176		Word of Mouth	
53		Internet	
10		Direct Mailing	
What park activities do you or your family participate in?			
79		Reading	388
143		Golf	
121		Swimming	
156		Biking	
219		Playgrounds	
169		Nature Activities	
125		Concerts	
195		Festivals	
196		Picnicking	

252		Walking/Hiking	
20		Swim Lessons	
25		Tennis Lessons	
22		Softball	
10		Kickball	
135		Special Events (i.e. Easter Egg hunt/Haunted Halloween	
If offered, what park activities/facilities would you or your family utilize?			
57		Soccer	
33		Football	
27		Pickle Ball	
41		Pre-School	
24		Photography Lessons	
81		Others?	
What new recreational activities should the Agency consider offering?			
Do you feel there are enough indoor recreation facilities in Terre Haute?			
166		Yes	
225		No	391
Do you feel that additional trails are needed in Terre Haute?			
242		Yes	
153		No	395
Do you feel safe when you visit parks in Terre Haute?			
390		Yes	
12		No	402
Overall, do you feel that the parks in Terre Haute are well maintained?			
374		Yes	
17		No	
Should underutilized facilities be replaced with new facilities that are in demand?			
289		Yes	
83		No	372
Does Terre Haute need a water park or aquatics center?			
383		Yes	
111		No	494
Would you be in favor of a bond issue to develop major park facilities?			
276		Yes	
92		No	368

	Would you support increased user fees to improve activities you participate in?		
257		Yes	
112		No	369
	Would you consider increased fees for seasonal and/or daily fees at the golf courses?		
240		Yes	
120		No	360
	If you had \$100.00 to allocate for Parks and Recreation items, how would you divide the money (use a dollar amount):		
	x	A. Improvements to and maintenance of existing facilities \$ _____	\$50.00
		B. Improvements to the existing swimming pool \$ _____	
		C. Construction of a Dog Park \$ _____	
	x	D. Land acquisition and development of additional multi-use trails to connect parks and the community \$ _____	\$50.00
		E. A new swimming pool complex that would include amenities such as a splash pad, lazy river, etc. \$ _____	
		F. Construction of additional athletic fields for softball, baseball, soccer \$ _____	

This survey would help develop the Terre Haute Parks and Recreation Department’s 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. We have this binder in our TA office. If you would like to look at it in our office, please let us know.

GOVERNMENT BAILOUTS – AN AMERICAN TRADITION

The recent bailout does have some precedent. In fact, the first U.S. government bailout occurred during the days of Alexander Hamilton in 1792. The following link is to a September 20 *Wall Street Journal* article that describes four times in our nation’s history where our government stepped in during a financial crisis.

Article: <http://www.wsj.com/article/SB122186662036058787.html>

BIG NUMBER REVIEW AND A POINT OF FACT

Number	Word Name	Power of 10
1,000	One thousand	10^3
1,000,000	One million	10^6
1,000,000,000	One billion	10^9
1,000,000,000,000	One trillion	10^{12}
1,000,000,000,000,000	One quadrillion	10^{15}
1 followed by 100 zeroes	One googol	10^{100}

Example: If the government support to the financial industry is \$700 billion, and there are 350 million Americans, what is the per person cost of the support?

Solution:

$$\frac{\$700 \text{ billion}}{350 \text{ million}} = \frac{\$700,000,000,000}{350,000,000} = \frac{\$70,000}{35} = \$2,000$$

$$\frac{\$700 \text{ billion}}{350 \text{ million}} = \frac{700 \times 10^9}{350 \times 10^6} = 2 \times 10^3 = \$2,000$$

Why are we discussing this example? It has been broadcast over the internet and in other publications that it would be better to distribute the \$700 billion dollars to every American and that each would receive \$2 million. No matter what method you use to solve this problem, the result is not \$2 million per person, but \$2,000 per person! **The moral of the story: Don't believe everything you read!**

WHO PAYS INCOME TAXES?

This data, located on the National Taxpayers Union web site, shows how much of our taxes are paid by each income tax bracket. The tax year 2006 is the most recent data available.

For Tax Year 2006

Percentiles Ranked by AGI	AGI Threshold on Percentiles	Percentage of Federal Personal Income Tax Paid
Top 1%	\$388,806	39.89
Top 5%	\$153,542	60.14
Top 10%	\$108,904	70.79
Top 25%	\$64,702	86.27
Top 50%	\$31,987	97.01
Bottom 50%	<\$31,987	2.99

Note: AGI is Adjusted Gross Income
Source: Internal Revenue Service

For Tax Year 2005

Percentiles Ranked by AGI	AGI Threshold on Percentiles	Percentage of Federal Personal Income Tax Paid
Top 1%	\$364,657	39.38
Top 5%	\$145,283	59.67
Top 10%	\$103,912	70.30
Top 25%	\$62,068	85.99
Top 50%	\$30,881	96.93
Bottom 50%	<\$30,881	3.07

Note: AGI is Adjusted Gross Income
Source: Internal Revenue Service

For Tax Year 2004

Percentiles Ranked by AGI	AGI Threshold on Percentiles	Percentage of Federal Personal Income Tax Paid
Top 1%	\$328,049	36.89
Top 5%	\$137,056	57.13
Top 10%	\$99,112	68.19
Top 25%	\$60,041	84.86
Top 50%	\$30,122	96.70
Bottom 50%	<\$30,122	3.30

Note: AGI is Adjusted Gross Income
Source: Internal Revenue Service

For Tax Year 2001

Percentiles Ranked by AGI	AGI Threshold on Percentiles	Percentage of Federal Personal Income Tax Paid
Top 1%	\$292,913	33.89
Top 5%	\$127,904	53.25
Top 10%	\$92,754	64.89
Top 25%	\$56,085	82.90
Top 50%	\$28,528	96.03
Bottom 50%	<\$28,528	3.97

Note: AGI is Adjusted Gross Income
Source: Internal Revenue Service

For Tax Year 2003

Percentiles Ranked by AGI	AGI Threshold on Percentiles	Percentage of Federal Personal Income Tax Paid
Top 1%	\$295,495	34.27
Top 5%	\$130,080	54.36
Top 10%	\$94,891	65.84
Top 25%	\$57,343	83.88
Top 50%	\$29,019	96.54
Bottom 50%	<\$29,019	3.46

Note: AGI is Adjusted Gross Income
Source: Internal Revenue Service

For Tax Year 2000

Percentiles Ranked by AGI	AGI Threshold on Percentiles	Percentage of Federal Personal Income Tax Paid
Top 1%	\$313,469	37.42
Top 5%	\$128,336	56.47
Top 10%	\$92,144	67.33
Top 25%	\$55,225	84.01
Top 50%	\$27,682	96.09
Bottom 50%	<\$27,682	3.91

Note: AGI is Adjusted Gross Income
Source: Internal Revenue Service

For Tax Year 2002

Percentiles Ranked by AGI	AGI Threshold on Percentiles	Percentage of Federal Personal Income Tax Paid
Top 1%	\$285,424	33.71
Top 5%	\$126,525	53.80
Top 10%	\$92,663	65.73
Top 25%	\$56,401	83.90
Top 50%	\$28,654	96.50
Bottom 50%	<\$28,654	3.50

Note: AGI is Adjusted Gross Income
Source: Internal Revenue Service

For Tax Year 1999

Percentiles Ranked by AGI	AGI Threshold on Percentiles	Percentage of Federal Personal Income Tax Paid
Top 1%	\$293,415	36.18
Top 5%	\$120,846	55.45
Top 10%	\$87,682	66.45
Top 25%	\$52,965	83.54
Top 50%	\$26,415	96.00
Bottom 50%	<\$26,415	4.00

Note: AGI is Adjusted Gross Income
Source: Internal Revenue Service

BOARD OF HEALTH HOLDS QUARTERLY MEETING

Dr. Enrico Garcia, MD, was retained as the Health Officer of the Vigo County Health Department at the October 15th meeting. Board of Health meetings for 2009 were set for January 14th, April 15th, July 15th, and October 21st.

Of interest to the public, September reports were made concerning activity at the Well Child Clinic, with 325 clients seen and a total of 958 immunizations given. Reports were also given concerning the STD Clinic, with 179 clinic visits and 48 treatments, and the Adult Travel Immunizations with 65 visits and 125 vaccines administered. The total of all immunizations administered for all programs was 1154. The TB Clinic gave 531 Mantoux tests and read 454 of them. There were no positive results. The total number of

reportable diseases and conditions was reported as 56 with 37 cases of HCV, 7 of Salmonella, 4 Strep, and 3 cases of Lyme, Rocky Mountain, or West Nile virus.

The Vector Control Report stated that West Nile Testing would continue. At this point, twenty-three pools of mosquitoes have tested positive. Four bats were sent for rabies testing, with all negative. The Vigo County Health Department is also responsible for issuing food permits, food service inspections, and issuing septic permits, tattoo establishment inspections, and childhood lead poisoning prevention. They keep records related to birth information, adoptions, and deaths. They are responsible for issuing birth and death certificates.

LOCAL PUBLIC QUESTION #1

During the past four years, I have taken the opportunity to promote the concept of UNIGOV on many occasions. I have not had a single objection for doing so from any member of the Taxpayers Association. The Kernan-Shepard report suggests simplified government throughout the state. The fact that voters in certain townships and counties have a choice in the matter is creating more confusion and future problems for the state. It is hard to believe that all of the townships involved will vote unanimously yes or no. I think the ultimate goal of this report was to have all 92 counties of the state of Indiana functioning with the same form or rules of government.

A review of the Taxpayers Association membership list reveals that a majority owns property and pay Harrison Township taxes but in fact live outside of Harrison Township. Thus, they do not get to vote on Public Question #1 on November forth. Also, there are significant numbers of registered Harrison township voters that do not pay Vigo County property taxes.

Although there are places in the state where assessments have been poorly done, I want anyone to show me specific examples of such in Vigo County. At this time I have been made aware of examples where tax statements are different but close examination reveals the properties

being compared are in fact in different, but bordering, tax districts. This happens rightfully so because the townships have different levies due to the fact those public services are different. **This is the most serious problem that occurs with the TAX CAPS idea.** As the next Indiana assembly considers the tax cap concept

and allows all of the voters in the state to decide the issue, they must first assure that a method is provided for services to be paid equitably and not have taxes due based on fair assessments and accompanied with unequal services. **Assessments, tax dollars due, and services must be comparable.**

2009 HIGH SCHOOL COMPETITION – YOUR SPECIAL SUPPORT IS NEEDED

Once again, the Taxpayers Association will encourage educational taxation and government insight by sponsoring a competition involving our local high schools. In past years, the competition has been an essay contest. This year, teams of five students will represent their high school and take a test on taxation and government. Top scores from individual students will be given cash awards, and a team cash award will be given to the winning school. All students will receive a participation

certificate. The media will be notified before and after the contest, and co-sponsors will be given credit. The budget for this competition includes special taxation and government handbooks provided to each school, cash awards, and certificates. It is hoped that several members will contribute to this worthy cause with a cash contribution over and beyond regular dues. We project the budget for this competition to be about \$1,000.

ALL PROPERTY TAX RELIEF LOITS ARE NOT THE SAME

The following article was taken from the [Umbaugh Footnotes](#) newsletter. Umbaugh is a certified public accounting firm for local governments, including those in Indiana. This article examines the property tax relief local option income tax.

By Gary Malone, CPA, Executive Partner

This was the first in a two-part series analyzing how to structure a Property Tax Relief LOIT to replace lost revenue.

The Property Tax Relief local option income tax (LOIT), also known as LOIT Option B, is one option for county and local governmental units to replace revenue lost to the new property tax caps. Revenue from a LOIT has the added benefit of providing relief to many, if not all, taxpayers, whether or not they received relief from Circuit Breaker credits.



Changes in taxes and revenue streams are interdependent, so there is no "one size fits all" recommendation that works in every circumstance. An in-depth analysis can help you weigh how the changes affect one another before you settle on a solution.

It is probably beneficial to approach a LOIT without having a preconceived notion of the form it will take. Rather, examine the data and decide which rate and distribution plan are the best options.

The first consideration is the relative balance of properties in the 1, 2 or 3 percent tax cap groups.

Second, consider whether you want the LOIT revenue to be distributed as a credit just to homesteads, qualified residential properties or to all properties (a uniform credit). Who is most in need of relief in your area?

After analyzing the data, you will need to decide the amount of the LOIT, which can be enacted in increments of .05% up to a maximum of 1%.

We analyzed two scenarios to give you examples to study: one analyzes data from a city and the other is data from a county with a mixture of rural land and relatively small towns. We are showing the amounts that could be generated at each LOIT rate, the variations that happen when you select Qualified Residential or Uniform credits, and how much of the entity's projected revenue loss is offset by the LOIT.

City A

Without a LOIT, property tax caps will reduce this City's revenue by \$19.9 million in 2010. It has a relatively high number of properties in the 3% cap category, prefers to give relief to businesses and residential properties, and has a total levy of \$65 million.

Distributing a LOIT as a Qualified Residential Credit produces the following amount of income in 2010 (column 2) and the resulting loss from tax credits is in column 3:

LOIT percentage	Estimated LOIT revenue	Loss from tax credits
0%		\$19,900,000
.25%	\$3,400,000	\$17,000,000
.50%	\$6,800,000	\$14,250,000
.75%	\$10,200,000	\$11,760,000
1%	\$13,600,000	\$9,690,000

If that same LOIT is distributed as a Uniform Credit (the most likely solution for an area with a high percentage of 3% cap properties and wanting to benefit businesses as well as residential properties), it produces the following amount of income and reduction in revenue loss for the city.

LOIT percentage	Estimated LOIT revenue	Loss from tax credits
0%		\$19,900,000
.25%	\$3,540,000	\$16,510,000
.50%	\$7,080,000	\$13,170,000
.75%	\$10,620,000	\$9,910,000
1%	\$14,160,000	\$6,780,000

County B

For this County, the projected total loss from property tax caps in 2010 is \$3,530,000. The County has a relatively low concentration of properties in the 3% category, is more concerned about providing relief for residential properties and has a total levy of \$39 million.

Distributing a LOIT as a Qualified Residential Credit produces the following amount of income in 2010 and a resulting reduction in the revenue loss from tax credits:

LOIT percentage	Estimated LOIT revenue	Loss from tax credits
0%		\$3,530,000
.25%	\$1,690,000	\$2,730,000
.50%	\$3,380,000	\$2,060,000
.75%	\$5,070,000	\$1,550,000
1%	\$6,760,000	\$1,360,000

Distributing that LOIT as a Uniform Credit (which does not match the County's goals) would produce the following amount of income and revenue loss:

LOIT percentage	Estimated LOIT revenue	Loss from tax credits
0%		\$3,530,000
.25%	\$1,690,000	\$2,660,000
.50%	\$3,380,000	\$1,830,000
.75%	\$5,070,000	\$1,330,000
1%	\$6,760,000	\$990,000

At the maximum 1% LOIT amount, the County's lost revenue is reduced to \$1,360,000 under the Qualified Residential Credit plan and \$990,000 under the Uniform Credit computation.

We have yet to find an Indiana county where enacting a LOIT totally replaces all revenue lost to the property tax caps. Likewise, the full 1% LOIT is not necessarily the best solution. Mathematically you reach a point where you have a diminishing return – the LOIT gets higher, but credits are not diminishing as much as LOIT is increasing.

You won't find a consistent ratio (does x% of LOIT reduce losses by x%) from these two scenarios. That's because of each area's unique mix of properties in the various property tax cap percentages. As we said earlier, there is no "one size fits all" recommendation.

If you would like more information about enacting a LOIT for your area, please contact us at footnotes@umbaugh.com.

MARK YOUR CALENDAR – APRIL 28, 2009 (12:00 NOON)

We are now planning the 2009 Taxpayers Association annual meeting. Our guest speaker will be new Indiana State University President Dan Bradley. We will again do those things that have worked in the past (door prizes, student contest winners, etc.) Please mark your calendar, plan to attend, and most importantly, bring a guest and a potential new member. New memberships will help with the tight budget we expect due to the economy.

ANNUAL REPORT – PUT AN EXTRA COPY TO WORK

The 2008 edition of the Taxpayers Association Annual Report has been mailed! It is again bigger and better and a valuable source of information for all kinds of reasons depending on your business or personal needs. Eight hundred copies has been printed and distributed to members, county officials, schools, and public libraries. Please consider giving a copy to a potential new member. We can mail you the additional copies you may want if you let us know the number as soon as possible.

SCHOOL CORPORATION TASK FORCE

I represent the Taxpayers Association by serving on the Vigo County School Corporation task force committee, which is charged with reviewing the facilities' needs of the corporation over the next ten years. The committee is composed of 35 Vigo County residents representing parents, businesses, elected officials and taxpayers. For more details about the task force, please see the newspaper article by Sue Loughlin on page A4 in the November 13, 2008 *Tribune-Star* issue. Please give me your ideas and thoughts about future school facilities in Vigo County.

The following weblink shows the December 8, 2008 results from the last VCSC Community Forum. Another forum will be held on January 8, 2009 at South Vigo High School. It is desired that a full house attend. Those attending and participating interactively with electronic clickers will have a major impact on decisions made by the Community Task Force concerning future Vigo County School Corporation facilities.

VCSC Community Forum Results for December 8 - <http://www.schmidt-arch.com/owners/VigoCounty.html>

TAXPAYERS FOR COMMON SENSE ON THE ECONOMIC STIMULUS BILL

[about](#) : [contact](#) : [TCS home](#) : [donate](#)

Dear Fellow Taxpayer,

In January, Congress is set to debate a massive economic stimulus bill—with a price tag of up to **\$850 billion**. This would be historic legislation to attack this historic economic crisis.

Some say that a massive stimulus may be necessary, but in times like these, it is essential that these spending decisions be made on **need and merit, not political muscle**. That is why we need your help to make sure it doesn't become another vehicle for pork barrel spending.

[Please contact your elected officials today and ask the following:](#)

1. **That the lawmakers pledge to keep any final stimulus bill earmark-free.** It is important that politics be kept out of this effort to put our economic train back on track. Already, President-elect Barack Obama and others have made commitments to keep congressional add-ons out of the legislation. We need your elected representatives to make this commitment, too.
2. **That the lawmakers publish on their website all project requests they receive.** Already, numerous cities, state agencies, and special interests are coming out of the woodwork to request projects. To make this an open and transparent process, our lawmakers need to release the requests that they have received.

[Contact your elected officials today.](#) And please [share with us](#) any response you receive.

Your elected representatives need to hear from taxpayers like you. We must continue to demand any efforts to tackle the economic crisis be **based on need and merit, not political muscle**.

Thank you for taking an interest and keep tuned to our website for the most recent developments on the bailout and all the other issues we cover.

Sincerely,

Ms. Ryan Alexander
President
Taxpayers for Common Sense

P.S. This time last year we did not expect to see hundreds of billions of taxpayer dollars spent on bailouts and now stimulus packages. But we have shifted our staff and resources to bring transparency and accountability to these pressing issues—we were the first to uncover the [\\$110 billion tax sweeteners](#) in the bailout bill; brought to attention that banks receiving bailouts are continuing their [million dollar sports sponsorships](#); and we are systematically profiling [every recipient of bailout funds](#).

P.S.S One of our foundation funders has agreed to match all new and increasing donors (up to \$10,000). Please [donate today](#) and double the impact of your gift this year. And you can increase your donation's impact even more by joining our recurring monthly donor program. For more information, please contact our Development Coordinator, Joshua Sewell, at 202-546-8500 or info@taxpayer.net.

LINE ITEM, 2009 VIGO COUNTY BUDGET

Please review this budget and give us your opinion of items that might be reduced for calendar year 2010.

Vigo County 2009 Budget -
http://www.vigocounty.org/egov/docs/1228855013_206756.pdf

LOCAL GOVERNMENT REFORM: TIME FOR YOU TO ACT

December 19, 2008

Governor Mitch Daniels announced this morning his local government reform agenda for the 2009 General Assembly based on the recommendations identified by the Indiana Commission on Local Government Reform.

Indiana Chamber President Kevin Brinegar, who attended the governor's press conference, says, "In today's challenging economic times it's more important than ever for Hoosiers to demand that the General Assembly

enact the recommendations of the Kernan-Shepard Commission so that we may all benefit from high-performing local governments, and for those local units to operate as cost-efficiently as possible.

"We've been encouraged by the discussion and the progress over the past year. Hoosiers made their preference for better local government clear at the polls in November when they voted to move the majority of the

remaining tax assessing duties from the township to the county level.

“This is not strictly a business issue. It’s putting in place a structure that allows everyone easier access to libraries and other government services, as well as helping ensure the highest levels of public safety,” Brinegar concludes.

Your call to action: Many current local government officials are already expressing their opposition to the

Kernan-Shepard recommendations by calling their legislators. **Beginning right now, we urge you – the state’s business and community leaders – to let your voice be heard on why local government reform is so important and long overdue. Please contact your legislators by phone *before* the legislative session begins on January 7.**

**House Switchboard: 800-382-9841
Senate Switchboard: 800-382-9467**

Source: Indiana Chamber of Commerce

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.

Thursday, January 8 – VCSC Community Forum, TH South Vigo H.S., 6:00 pm

**Saturday, January 10 – Legislative Crackerbarrel, County Library – Main Branch,
10:00 am – 12:00 noon**

**Tuesday, January 20 – TA Board Meeting, Terre Haute Regional Hospital,
12:00 noon**

**Saturday, February 14 – Legislative Crackerbarrel, County Library – Main Branch,
10:00 am – 12:00 noon**

**Saturday, March 14 – Legislative Crackerbarrel, County Library – Main Branch,
10:00 am – 12:00 noon**

Tuesday, March 17 – TA Board Meeting, Garmong & Sons, 12:00 noon

**Saturday, April 11 – Legislative Crackerbarrel, County Library – Main Branch,
10:00 am – 12:00 noon**

Tuesday, April 28 – TA Annual Meeting, Idle Creek, 12:00 noon

Tuesday, May 19 – TA Board Meeting, 12:00 noon

Tuesday, July 21 – TA Board Meeting, 12:00 noon

Tuesday, September 15 – TA Board Meeting, 12:00 noon

Tuesday, November 17 – TA Board Meeting, 12:00 noon

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END OF YEAR

This is the last *Tax Topics* to be published for 2008.

HAVE A GREAT HOLIDAY SEASON

From the Staff of the Taxpayers Association
(Bernard, Susan, Matt, Jim, John, Sharon, and Randy)