The excerpted statements below summarize public comments received by the Indiana Commission on Local Government Reform through the commission’s web site, e-mail address, or by mail between September 1, 2007 and September 15, 2007. Comments specifically about property taxes have been forwarded to the Commission on State Tax and Financing Policy.

- Repeal property taxes; government should get off the backs of property owners.
- What about a gradual increase in property taxes? Increase wage or sales taxes instead.
- Consider user fee in place of property taxes.
- The plan as outlined in Sunday's paper (9/2/07) makes sense. Let's get the politicians out of it and put our leaders to work.
- Delete township level of government; contain costs to budgets; provide transparency or accountability or thoughtful consideration of input from citizens before spending.
- No township government, county government only; city income tax that taxes those who work here, but don't live here; completely eliminate property tax and replace with 8% sales tax, increase state and local income tax rate by 1%, establish a transfer tax that takes place upon the sale of real estate (6-8%).
- Indiana needs to join the 30 other states that require ballot referendums for bond issues and various other kinds of proposals. We need to give Indiana taxpayers an easier and effective means to counter constant pressure on their pocket books.
- Suggests Indiana Department of Local Government Reform (IDLGF) re-examine the basis of the homestead exemption. It is unconstitutional and I support elimination.
- Believes the township structure of government is a relic of an earlier time and obsolete.
- Suggests having one county assessor using professional help; require religious and non-profit institutions with property pay a fee for police/fire protection.
- Would like for the commission to examine the tax-exempt status of profit-making businesses especially those located on property owned by the Indianapolis Airport Authority, as well as the TIF for the United Maintenance Facility.
- Recommend ballot referendums for capital projects.
- A former Lt. Gov., legislator, mayor, and past president of Cities and Towns Assoc. recommends a constitutional correction if necessary: executive branch appoint state and county offices and city clerks: let legislative branches advise and consent; combine auditor and treasurer into one financial officer position; remove schools and welfare from property tax; and put cap on property tax.
- Against consolidation of library services/libraries. Cites devastating effect such measure would have on their system. Compares with other county systems.
- 1) Freeze state and local public employee pension plans, 2) Eliminate union pay for state and local building projects, sub non-union prevailing wage, 3) Base property tax on purchase price of home w/ 2% max. annual increase, 4) No health insurance for public board members or retired state and local public employees, 5) Stop diverting road taxes to public transit and triple price of ride, 6) Fire vice-mayors, 7) Privatize public jobs to reduce # of public service employees, 8) Limit state/local annual budget increases to rate of inflation, 9) Allow citizens to manage taxes through ballot box.
• Eliminate property tax, it is an antiquated, broken, old buddy system. Develop a new system. Finds the figures batted around for sales and income tax hard to believe. Income tax should be on a sliding scale to protect low income people. Consider carefully how high income and sales taxes must be raised. Commissioners and councilmen he has spoken with says that property tax is expensive to judicate considering all of the support staff and office supplies required.

• Look at every office to see if it is necessary and if it is, ask what form it should take. Use more computers and allow professionals with compatible computers to work from home. Courthouses are over staffed. Conduct a time study to see work performed [efficiency study]. Eliminate property tax and raise sales tax to 11%.

• Property tax is too high for his fixed income

• A response to the article that appeared in Indianapolis Star 8/26, page B3: #1 Indiana General Assembly has provided incentives only for raising local property tax, at least in COIT (County Option Income Tax ) counties. There is no incentive for libraries to drop back in levy requests each year, so they do not. Writer does not know how each government unit's maximum levy is determined by DLGF (Department of Local Government Finance). #2 If the library does not pursue the maximum levy in property tax income, they will also see a drop in their COIT revenue. Writer notes that not all of the COIT paid by taxpayers in their area necessarily come back to the towns, townships, and public library and wonders if it is fair for one area library to receive COIT funds paid by another area residents given the present way libraries are funded and provide service in Indiana. #3 It is immaterial to DLGF if we are good stewards of our money or not. It is also immaterial if there is growth in the assessed value (AV) which means there are more people for the library to serve. All that matters is that we have "too much money" in our cash balance and will be unable to successfully pursue an appeal due to growth of library service. #4 The local school system must borrow money and pay interest to pay their bills due to the delay in reassessment and then delay in distribution of property taxes. This is not a bipartisan issue, it is an Indiana government issue! Because of the comments above, for FY 2008 the library is requesting property tax income as high as the state will allow, estimating all other income low, while estimating our projected expenses high. #5 Analyze the Indiana Code from the standpoint of cost to local units of government to stay in compliance with the Code. The Code costs taxpayers money unnecessarily in some instances like: why not allow local entities to pay bills using online bill paying service offered by local banks like we do as individuals. Although legislators frequently complain about what the federal government imposes without additional funding, they do the same to local government. Can't this end and good sense prevail?

• Concern about run-away property taxes. Government spending has gotten out of control. Alarmed with the ease with which schools can decide that they want to spend millions-even half a billion-dollars and pass that cost to home and business owners. Matters like this should require a direct vote. Control run-away spending.

• Suggests casino and lottery money be used to decrease property taxes.

• Eliminate property tax, increase sales tax, and if the abatement tax is causing increase in property tax, eliminate it, too.

• Please be aware of report to Township Assessors from the Institute of Family and Social Responsibility done in September 2005.

• "Do something, please!"

• Local trustee has at least three family members on the trustee payroll and has misappropriated funds. Writer believes there needs to be adequate financial oversight and strongly encourages the abolishment of the outdated trustee system.
- Consolidate assessor and trustees to one office in the county seat.
- Eliminate property tax and change it to something that covers everyone not just homeowners.
- Create legislation to stop increases on property taxes, healthcare, etc.
- Please be aware of the Indiana County Assessors Association when seeking input from various associations and groups.
- Suggests a different system of levying local taxes. Only one legislative body in each county have the authority to levy any tax, property or income. That authority is responsible to hear requests from all units of local government, including schools and make the appropriate funds available.
- Elect single executive to replace three county commissioners; elect seven (not nine) members; elect county treasurer (should require qualification to run); eliminate county auditor, recorder, surveyor, coroner, clerk, township assessor, and sheriff; county assessor should be appointed by executive; prosecutor should be elected; child support duties should be contracted to private company; eliminate city clerk; city council to seven, not nine members; combine prisons and jails, parks, engineers, economic development, highways/streets, police and fire, police records, government buildings; hold elections at the same time or every other year.
- Curious whose initiative it was to remove the duty of creating fire districts from township trustees, SPEA? Governor?
- Firm opposition to the elimination of township government.
- Property tax woes: fair sales tax on all purchasers; small increase in income tax structure; rethink tax abatements for corporations and landlords.
- Taxpayers should be allowed to vote on whether they are taxed or not. Unhappy with state income tax. Senior citizens who are on social security and/or who pay federal retirement taxes should not have to pay state income taxes, as in Michigan.
- List of the way things were: no airconditioned schools, carried sack lunches, no bussing across town, children walked and were not obese, school supplies were cheaper, television did not show how to act inappropriately, business was not open on Sunday, etc. "What are intelligent people & legislators thinking?"
- St. Joseph County will have to pay the two-payment property tax as one. That is salt in an open wound for some homeowners. Article about St. Joseph County properties that are untaxed, i.e. St. Joseph Regional Medical Center, neighborhood VFWs, churches, and neighborhood organizations.
- Eliminate property taxes (township and county assessors); combine poor relief duties for townships into one county office; consolidate township fire departments into one county wide emergency management office; county offices should remain as elected offices and not be changed to appointed positions; apply sales and income tax equally (individuals & businesses); eliminate all loopholes, exemptions, and deductions; local schools should be funded on per student basis.
- How can we go about planning payment for this new tax-we are retired and on limited income.
- Senior citizen objects to current tax situation and reassessment process. It is unknown if they can stay in home of 30 years. It would be easier to come up with a few extra dollars a week on goods, than thousands of dollars in a lump sum. Take school budget out of general fund and increase sales tax, then parents who rent would be paying some of their share. Where is the riverboat money we never had before? Senior citizens should be exempt.
- Waiting for almost two years in Clark County for a tax bill to increase to an unknown amount is a burden.
Taxes have doubled. How can I keep up the maintenance of this home and pay these taxes? Many homes in this area are becoming eyesores and this will become worse.

As a member of Town Council, suggests elimination of township offices in rural areas. Township offices can be handled in other existing offices. Adjust tax levy to align with similarly sized towns.

If you are first looking to reduce property taxes and not eliminate them you are starting from the wrong set of assumptions. If a tax exists future politicians will raise it. Look at the telephone excise tax setup to raise money for the Spanish-American War. You MUST look for ways to ELIMINATE the property tax. I read an earlier press release that commented that sales and income taxes would need to be increased by draconian amounts to eliminate property taxes. I dispute that claim. Look to Bill Styring’s 2-2-2 proposal for your answer. You should have him on your committee. See his YouTube interview. http://www.youtube.com/watch?v=uOkAz6Ud_AM. See Eric Miller-Advance Indiana (cap spending in real per capita terms). If abolish property tax, no spending cap, 2% on sales tax, 2% corp profits net would replace all school property tax; state wide average, 2% income tax . Constitution must be amended to eliminate property tax.

Reduce property taxes, they penalize homeowners while allowing others to be exempt. Reduce local government. Increase state portion of revenue from counties with riverboat gambling. Implement a flat tax, luxury tax, or increase sales tax to make up for lost property tax revenues. Revise laws for equal taxation among all citizens.

There are questions to be answered about the public libraries’ role in their communities before consolidation should be considered. Would there truly be a saving in tax dollars? If small libraries were consolidated into larger systems, direct local library services would be lost. Cites the American Library Association (http://www.ala.org/ala/washoff/referenceab/statelibrarystats/instats.cfm) and the Hennen's American Public Library Ratings (http://www.haplr-index.com/AverageStatewideScores.html) as recognizing Indiana among the top states in the nation for library services. I fear that a larger county-wide library system would not be responsive to local needs.

Two primary concerns: 1) there needs to be an ultimate authority for county government and not all the disconnected elected officials; and 2) there needs to be options for counties as they vary from very small to very large. No structure will be suitable to all counties. Proposal: Eliminate or reduce to title only positions with no responsibility or benefits MOST county constitutional offices (auditor, treasurer, assessor, recorder, surveyor); retain sheriff, coroner, and clerk of courts. Two models are offered for the County Executive. Option 1) Board of Commissioners model leaves the Board of Commissioners and the County Council intact. It would continue to perform both the executive and legislative functions for the county. It would have the discretionary authority to hire a full time County Administrator. It would act as the County Executive in the appointment and execution of county responsibilities. It would continue to be the fiscal body of the county. Option 2) Chief Executive Officer model would eliminate the Board of Commissioners and replace with one individual to be known as the Chief Executive Officer who would be a full time employee of the county. The CEO would appoint individuals to perform the functions previously performed by others. The County Council would remain and would function as the fiscal and legislative body of the county. The CEO would have veto power over Council ordinances, but the county council could override those vetoes with a super majority. This model is patterned after the “city” method of governance and is intended to function similarly. These actions would provide accountability, professionalism, flexibility, efficiency, responsiveness, continuity of service, and local determination. We need to reorganize county government because:
County government is organized in a horizontal line, not the traditional pyramid and there is no ultimate authority. Current structure came into effect in the 1850s when most counties were sparsely populated and totally rural. The fiscal well-being of a county is dependent upon three separately elected officials, Auditor, Treasurer, and Assessor. The several independently elected county officials, Auditor, Treasurer, Recorder, Assessor, Surveyor, create their own offices, procedures, and often times, personnel policies, vacation times, and office hours. These previously mentioned county officials are in positions that require a high amount of knowledge and skill, yet there are no standards or qualifications needed to run for these offices. If a county elected official is not able to perform the duties of their position or is unwilling to adequately perform those duties, there is no procedure to remove them. If an elected official resigns or dies, that official is replaced by the precinct committeemen, another popularity contest with no requirements for skill.

- Freeze property taxes for those on fixed income or when home is paid for; switch to local sales tax
- Real estate owner thinks the doubling of his property taxes is rediculous and outrageous. Go to sales tax.
- Tax all alcohol at all levels. 2) Reduce, consolidate, eleminate layers of government duplication. 3) Eliminate business tax abatements. 4) Eliminate all assessors, establish a statewide assessing standard. 5) Get jobs for welfare recipients to reduce welfare roles. 6) Demands on school district taxing capabilities. 7) Make sure ALL businesses are assessed. 8) Be diligent with seeking Federal funds. 9) Collect all delinquent sales tax. 10) Cap the budget increases that government taxing and spending units can request. 11) Limit raising sales taxes and state and county income taxes.
- Stop overspending. Require a state referendum for bond issues and other important expenditures Give cities more home rule. Adhere to budgets.
- Get rid of all property tax. I am 72 years old, and afraid of losing my home.
- County township assessors must be licensed appraisers with 5 years experience, they will have better knowledge and feeling for making the decisions required. The current ineptitude is pitiful. If the prosecutor must be a lawyer, then the assessor must be a licensed appraiser.
- To save money combine the maintenance of county and state roads like the state of Michigan does.
- Questions whether high salaries of township trustee and chief of staff and director of adminstration is money well spent. Township government can be consolidated or even abolished for a different system. A majority of township budget goes to fire department, but it has its own staff. For every dollar to poor relief, another dollar is spent for township administration. Small Claim Court responsibilities can be taken by the Superior Court System. Consolidate fire departments and eliminate many highlypaid appointed positions.
- City official rides rough shod over citizens. Health inspector trespassed, rude during inspection. Cites other victims of violation of privacy.
- I plead with you to encourage the abolition of property taxes in our state. Let’s do something fair, i.e. increase local income taxes and sales tax.
- Concerned about criminal behavior by local officials.
- Consolidate townships.
- Please repeal property tax; homeowners should not have to bear full costs for schools; tax situation is making it too expensive to live in Indiana; expect brain drain if unjust taxation continues; what happened to all the revenues that casinos, lottery, and sale of Indiana toll road bring? I feel like the government is stealing from the taxpayer.
• Property taxes are unjust and should be eliminated. Income and sales taxes are a burden but can be controlled by the individual.
• Concerned about the proposed consolidation of public libraries. Porter County is served by two library systems, losing either would greatly diminish quality of life in Porter County.
• Saddened to hear that libraries are in question. The community would be at a great loss.
• Save the Westchester libraries. To think that establishments that are set up to be the very guardians to house knowledge are under attack is terrifying.
• In favor of a flat rate income tax for all Hoosiers and strongly request elimination of property tax.
• Who are the representatives of organizations in the focused interviews? Are there any representatives from northwest Indiana?