



**Indiana Commission on Local Government Reform  
Summary of Public Input: September 16 – September 30, 2007**

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 15, 2007 and September 30, 2007. Comments specifically about property taxes have been forwarded to the Commission on State Tax and Financing Policy.

- Concerned about the possible removal of local control of Westchester Public Library. It is sad that the legislators of this state, who are elected to represent us, are seriously considering this move.
- I would be in favor of consolidating all libraries in Lake County. The services provided are not uniform nor equitable. I am unable to borrow from the Lake County Library due to the way the system is set up.
- I desire libraries in my county be consolidated. The way they are set up now, the use of them is not equitable to all users. The libraries limit use of items to patrons outside of the area, except by reciprocal agreements, which does not allow for use of all items.
- I think consolidation would negatively effect our communities. I think it would cost more to convert the libraries than the 3.3 percent it would save.
- It only seems logical that most, if not all township government be eliminated and folded into one unified county government with one fire and police department, emergency response, school and library systems. Although libraries receive federal funds in the Title programs, they cannot lend books to people outside their taxing districts. The merger of county schools into one school district would bring up the quality and physical condition of the schools and those attending them. Rural districts often utilize all the services of the larger communities in their counties, so they should also have to fund and support those services, as well as have an influence over the service providers. It would be okay if a constitutional convention is required. It should be held by representatives that reflect the state and not just politicians. There may be reasons for regional governmental units that extend beyond county borders. With fewer offices there would be better and more qualified candidates to select from in a reformed governmental system. Take some offices from partisan politics and place in general election (like coroner).
- I believe we should consolidate county and city government, definitely include police and sheriff departments.
- Please do not consolidate our libraries. Bigger is not better. Please leave control in the hands of local communities-they know what is best for their residents.
- Township trustees have outlived their usefulness. Money would be saved with the elimination of office rent, utilities.
- I am concerned over the consolidation of libraries. I love my library and I use the computers. It is close. If you consolidate and move them to another city, that would be a shame. We need to keep our libraries open.
- I recommend the elimination of townships, including township trustees, assessors, and other township employees. Have the job functions move to the county for increased efficiency and the establishment of more consistency within the counties with regard to assessments and poor relief.



- Replace property tax with increased sales tax, a new tax, or increased local income tax. We struggle to pay property tax.
- Please keep the Westchester library services the way they are currently run.
- Please remind people when talking about property taxes that they are the only source of funding for our failing schools. We need competitive, well funded schools. If we go around saying abolish property taxes without mentioning schools, we are all idiots.
- I recommend that the upper age limit for individuals to serve as jurors be returned to 65. In order to excuse them from duty, a doctor's excuse is required and sometimes the doctors charge a fee. Some individuals are in a nursing home, have other physical or mental problems, or are just too nervous to be a juror.
- I am strongly against the move to consolidate local township libraries. We would lose services, there would be loss of local history and community feeling. No more big business or groups.
- Abolish property tax, create a uniform process as described by flyer from State Senator Rowe, even if you need a constitutional convention.
- Our communities do not want the "Illiana" and Intermodal" projects. We need funds for education. We cannot stand for schools or libraries to be reduced. Where is the money from gambling boats going?
- The entire system of township government is redundant, a waste of taxpayer money, and should be completely eliminated.
- Invitation to hear Eric Miller talk about Advance America in answer to the new tax increase.
- Unigov Indianapolis and consolidation of school districts were good starts. Busing in urban and suburban areas wastes children's time and fuel. School calendar set for agricultural era wastes potential year-round use and creates pay scale that does not attract and keep brightest and best teachers. Enough has been done in other areas to prove it can be done so lets get on with it, not just study it. That requires the missing ingredient, leadership.
- Rental property should be taxed the same as owner/occupied homes. Real estate taxes should be done away with or set to a much lower amount evenly whether it be owner/occupied or a rental.
- I'm sure there are areas and departments which are outmoded or duplicative. Funding for important social services is being slashed to allow obscene amounts of money to be spent on war. Focus on local government as the area to cut down in order to offset this imbalance worries me. Town councils are more responsive to our needs than those in Indianapolis. Indianapolis legislature tries to dismantle local ordinance establishing regulatory controls over concentrated animal feeding operations. Any cuts that lessen the opportunities for citizens to make their needs and concerns known to those who make their laws should be considered inviolate.
- Don't fire township assessors, get rid of county people who destroy the work of our state legislators by doing whatever they want, i.e. changing formulas and cheating taxpayers on exemptions.
- Every means should be exhausted before raising property taxes. An Indiana county owns over 300 pieces of property that has been taken for back taxes. I suggest the county offer these properties to the adjoining property owners for one dollar per lot and get this property back on the tax rolls. If this cannot be done due to legislation, please fix it.
- Please change the law back to allow senior citizens 65 years of age and older to be excused from jury duty. Most get very nervous and almost all have physical conditions wherein they cannot serve and must request a doctor's excuse.



- The major problem with the huge increase in property taxes is that they were not offset by reduction in other (local income) taxes. The perception is that local governments are getting a windfall and they are responding almost universally with increased spending. Property taxes should fund public services that directly benefit the property owner like infrastructure. Schools, parks, and other public items indirectly benefit the propertyowner with increased values. Sharing funding across multiple streams is important. Eliminate township government. Merge street, health, parks/recreation and other such departments at the county and city levels. Fire, police, and emergency response should be able to collaborate to benefit residences and increase efficiency of operations. The state needs to pressure local governments to eliminate those redundancies.
- Instead of trying to eliminate local government we should try to eliminate the Indianapolis legislators who have no idea where I live or work or how our community functions. If you are presently in office I will not vote for you again no matter what.
- All township agencies and repective management responsibilities should be consolidated on a county level and some on a state level. Functions that serve a large volume of persons could still have some local community offices. Look at other states which currently possess more progressive and cost-effective systems , then copy and improve them. Hold more accountability. The current method of tax assessment creates a regressive tax structure which affects the quality of schools and other local functions. Suggests the Fair Tax Book by Neal Boortz and John Linder whose idea is revenue neutral and everyone has an idea that they are in fact paying taxes and the collection of such is far more efficient than current methods.
- Meaningful tax reform will require a constitutional amendment so subsequent legislatures cannot change laws and raise taxes without the peoples consent. Consolidate township and local school districts into city and county functions. Limit school spending with strict limits on nonacademic spending. All bond issues, major borrowing and building projects should be placed on the ballot for approval of the electorate. Limit the amount of money all government agencies have to spend and they will be required to become more efficient.
- Consider the elderly and poor people that receive help from the Trustee. They all live within walking distance to the office or have help from neighbors. Moving to one office in a central location would eliminate this convenience. I also suggest the food stamp office should be moved to the trustees so they can better serve the people. It is the worst office I have ever seen. We get many complaints about them.
- You need to hear from actual local government workers in order to fully understand what we do. My county surveyor has eight full-time employees in addition to a full time surveyor. In another county the surveyor's office is only open until noon and only employs one part-time surveyor and one part-time secretary. You must look at what services my county can offer the public. Our office would not fit into the county highway department at all, as some have suggested.
- Cut salaries to eliminate property taxes. No one should be punished for working hard to buy a home and then taxed to the hilt so they cannot afford it. Senators and representatives are supposed to represent the people but they only represent themselves and vote themselves higher raises.
- I do not want the libraries to consolidate. I like my library exactly the way it is and want nothing to change about it.
- Key elements to increase government efficiency and reduce overhead costs: 1) ban unfunded mandates; 2) outsource the ISTEP; 3) eliminate local assessors; 4) reduce duplication of services; 5) control sprawl; 6) no county without a waste management



system including a county landfill should be allowed to grant new residential building permits.

- Limit terms for all officeholders to three consecutive four-year terms (12 years) or two consecutive four-year terms (8 years).
- It greatly distresses me that the county would control our local library. Please re-think this.
- It is unfair that the factories do not pay inventory tax but my house tax is increased.
- Please do not consider consolidating schools. When it comes to education, small is better than big. Children need to feel they are part of a family, not a business.
- Why does Indiana continue to tax the pensions of its retired? Seniors have paid taxes all their lives. Why take what little pension people get?
- I would like to express my disagreement with the possibility of consolidating locally-run libraries on the township or municipal level with county library systems. We need to preserve and even increase library services, not decrease them.
- Take all money collected and wasted on presidential and major races and trickle it back down to the state and local level to provide people with services they need. Don't waste money on conventions, either. Federal tax forms should be changed from "do you want \$3 to go to the presidential campaign" to "do you want \$3 to go towards paying down the national debt."
- Why is it that just a few years ago we had a state surplus of funds? Now we are looking at more revenue and cutting jobs to help a tax system that is grossly messed up. This all seems too political and not responsible.
- Motor scooters should be regulated, requiring licensing, insurance, and safety checks because they drive in highway traffic.
- Run the government like a household: run on a budget and put savings away. The state is irresponsible, there are people doing double work and are often relatives of elected officials. There are not checks. Cut costs, even when it hurts.
- Please do not consolidate our local libraries. Don't mess with success.
- Replace property tax with a graduated income tax. Income taxes make more sense than property taxes because they are based on the taxpayer's ability to pay.
- Some counties could be consolidated, less officials, less cost.
- Our community would suffer a massive blow if the structure of the library was to change. Please take this into consideration when making your recommendations.
- The recent changes to cap property taxes at 2% was a good thing. But, to include landlords with big property owners like Lowe's and Walmart and cap property taxes at 3% in 2010 is stupid. Landlords should be treated and taxed just as homeowners should be treated and taxed. Landlords should also get the homestead exemption for property that they own. Increasing local income tax rates, increasing State income tax rates, increasing state sales tax rates and what about increasing business tax rates (since they are the ones that got the big tax break that caused this mess in the first place), would more fairly spread the tax burden to all. I fault every elected official both Republican and Democrat alike for this property tax mess. I will vote against all current office holders regardless of the party they are with.
- My idea to streamline local government is to be more customer service oriented and helpful. By this, I mean, a new business opening either in a city or out in the suburbs, there should be a "one stop" shop for the potential entrepreneur/business owner can stop to receive all of the information needed to open their business. For example, in downtown South Bend, a small business owner opens a coffee shop in a historical building. He meets with the historical commission regarding his concept and what he needs in order to get his project started. It turns out the historical commission asks the



business owner if he has checked with the city/county first. Then, once he does check with the city/county, he has missed his meeting with the historical commission, which only meets once a month. Thus, causing him frustration. City/county government need to operate more like a business rather than a "political" football.

- Property tax should be completely outlawed. Raise sales tax to 9 or 10% to cover the loss.
- Why not check with some of the other 49 states and see how they handle property taxes? Indiana can't be the only one to have a problem.
- Do not consolidate the libraries.
- Quit giving tax abatements and bring back the inventory tax on animals. Projected count of hogs in an Indiana county is 197,000. If \$2/head were charged it would take some of the burden off of homeowners and might make Indiana less attractive to the out of state corporations.
- Property tax should be based on how much you paid for the property plus any improvements.
- I feel that if there was a tax on animals or the large concentrated animal feeding operations, property tax could be lowered.
- Attachment provides 16 points for reorganizing local government. Eliminate township trustee and reassign responsibilities to towns or county employees or governing boards. Township revenues to be reassigned or eliminated with reassignment of duties and functions. Township functions such as fire and EMS are reassigned to town or county. Consolidate county council and commission into one body. Move all property tax to towns, cities, and counties as these unites serve property. Raise state income tax, or find other revenue sources sufficient to offset the loss in property tax to schools. Remove the requirement for government agencies to publish total proposed budgets; require shorter notifications to be published including hearing dates for each fund projected revenues and expenses for current year and next year. Establish township lines as the sphere of influence for each community, except in largest communities where county lines would serve as sphere lines. Require that all local, including county elections be nonpartisan. Require all communities and counties over 5,000 [population] identify wards or districts that have an equal number of voters in each, insuring one person, one vote. Establish number of members to serve on local boards-up to 5,000 three members, 5-100,000, five members over 100,000, seven or as currently exists. All county governing boards to be made of five five members. While retaining oversight, allow local governments to adopt balanced budgets and any tax rates, including property without requiring state approval. Specifically provide for the local government, town city or county to hire a city or county manager whose responsibility would be the day to day running of local government, subject to approval of the governing board. Codify enabling legislation which includes implementation of the above into a new section of Indiana law entitled Town, City and County Government with subsections for each area.
- The consolidation or elimination of small and mid-sized library systems is a terrible idea.
- Let's stop giving abatements and reinvent the inventory tax on animals.
- My library is an important part of my town. It provides many services for the community. If you proceed with this consolidation, the community at large as well as my town will lose a valuable treasure.
- Increase of sales tax would be a fair tax for everyone to pay.
- I protest the closure of my library. It provides a great many community services and is an educational hub for our school system. Take away this library and the only other resource is a twenty-five minute drive away.



- It has not gone unnoticed by the public that there were pieces of legislation in the past year which tried to make it so that local government rules for large Concentrated Animal Feeding Operations could not exceed the State's rules. I did not choose to live in Indiana just to be forced out of my home due to pollution caused by 8,000 or more hogs living in cheap, non-coded agricultural factory buildings that can and do result in pollution of groundwater. Nor do I want our area and our county impacted by proposed tollways to be owned by foreign companies. Nor do I want to be awakened at midnight by the screeching of railcars, just so someone who didn't study and work hard like the rest of us did can think he'll have an easy job. Tell this governor to stop trying to ruin the great State of Indiana. I miss our previous Governor and those before him.
- Let's keep the Westchester library how it belongs, run and loved by the good people of Chesterton and Porter. It will only hurt our community if it is consolidated with the Porter County Library system. The ones who will be effected the most are our kids.
- From what I have experienced as a tax deputy a lot of cost, as far as wages and time, can be eliminated by reducing the number of township trustees in smaller townships. The trustee jobs could be done by fewer people (based on district or population) or maybe the entire job could run through the county assessor for the smaller taxing units.
- Community libraries need help. My suggestion and hope is that the distribution of new and old local option income (or other) taxes include community libraries. The need is there for local libraries. Our local public library has added over 17,000 new card holders in the past three years. Please find a way to address this need and allow a continuation of the growth of library services that patrons have requested and enjoyed.
- Legislation needs to be passed to ban cell phones while driving in Indiana.
- We do not want our libraries taken away from us. We do not want to be consolidated. Please leave us alone!
- Where there are local libraries, schools should not duplicate services. Administrative overhead in schools should have a cap. Positions should be standard in public schools, not created. Township appears to be a duplication of services.
- Our school corporation is looking at remodeling or building a new school in a local town. The town's population and school enrollment continues to dwindle. The constituents suggested a consolidation of two smaller schools but that was refused by remonstrance. The state needs to look at the feasibility of building small schools. The corporation can barely keep it in the black now and is having trouble maintaining three separate elementaries now.
- I believe the following offices can be either eliminated or greatly altered: 1) Township trustees functions could be transferred to other departments. 2) Township assessors should be eliminated and responsibilities assumed by the county assessor. 3) County surveyor should be eliminated. 4) County commissioners and county council could be reorganized with a county fiscal body of five members and a hired county administrator hired who reports to the council. 5) School districts in some counties could be consolidated into one corporation.
- Provide state funding to schools on a per student basis. Fund courts and juvenile corrections by the state to the extent possible. The state should fund child welfare. Moving these funding sources would alleviate property taxes significantly, assuming no state level property tax. Replace property taxes with income and/or sales tax. User fees, where appropriate, would be good, and appropriate for non-profit entities. A fair tax for services such as police protection could be per capita taxes, whether state or local. Tax a uniform amount throughout the state and distribute it back to counties on a per capita basis. I would support consolidating assessors' positions. Eliminating township offices would be a good thing, but who would take over their duties?



- Ways to cut residential property taxes: 1) Mandatory impact fees (IC 36-7-4-1300) on new construction. 2) Mandatory sales tax on new construction. 3) Increase building permit fees, water & sewer tap-on fees, development license fees, etc. 4) Use economic development income taxes to offset residential property taxes. 5) Increase diesel fuel taxes, licenses, tolls, and wheel taxes on large heavy trucks that destroy roads and bridges. 6) Eliminate tax abatements for retail and warehouses paying low wages. 7) Eliminate tax increment financing (TIF) and sales tax increment financing. 8) Eliminate TIF recovery on the residential property tax bills that pay for business tax cuts. 9) Eliminate all corporate welfare such as single factor sales apportionment, tax credits, tax grants, training grants, and economic development income taxes on family income. 10) Eliminate non-profit status for institutions that do not pay property taxes such as medical care. 11) Use the inkeeper tax, food/beverage tax, and car rental tax to pay for parks, water, sewer, and road repairs. 12) Stop development costs and business taxes from being shifted to residential property taxpayers. 13) Say no to new, high density, cheap, small ground floor, vinyl housing that reduces present property values. 14) Read the "Great American jobs scam, corporate tax dodging and the myth of job creation" by Greg Leroy. 15) No National Football League tax breaks or using taxpayers' money to pay for the Super Bowl. 16) Indiana has a "brain drain" problem. No full-day kindergarten, taxpayer paid textbooks or selling/leasing the lottery are needed. 17) No \$26 million tax subsidy to horse racing or the film industry. 18) Increase taxes on tobacco, alcohol, gas guzzling vehicles and luxury goods and services. 19) Use the 20% increase in sales taxes and gasoline taxes enacted a few years ago to cut residential property taxes instead of cutting business property taxes. 20) Repeal the \$9,000 pay increase that is automatically adjusted for inflation that the Indiana State General Assembly recently voted for themselves.
- County taxes are pennies. They could be raised 1,000% and no one would notice. Yet you want to tax my farm that was paid for in 1865 so that I pay for it every 40 years. Tax growth items not static ones, like my savings account.
- Consolidation of local libraries is one of the reform commission's ideas. I view this as a likely "penny-wise, pound-foolish" move. Please inform yourselves of the effects of such consolidation before making this recommendation.
- It appears that local law enforcement and fire are getting very little attention in the comments from the public or any policy comments. When these two public entities make up so much of local government budgets, along with schools, it would seem to be a major focus of attention. Shouldn't there be more public education before the public "is heard from."
- Parks and recreation planning, including cycling and trails, is something every community needs to address. If you want the benefits of consolidated government to be seen by all Hoosiers, begin your work here. The integration of parks, cycling lanes, and green spaces within communities would be a great example of how better city management techniques from around the state will benefit my city.
- Property taxes are a burden. The paperwork alone is overwhelming. When you spend the major part of your life working for a little security and it is all taken away because the government keeps taking, that is a crime, theft by power. Increasing income tax in this county is the most efficient way to balance the tax. Government employees should pay income tax as well. Some streets are so bad that the pothole filling cannot help the situation. Yet taxes go up. The sanitary and storm sewer systems are ruining homes that continue to have higher and higher taxes. We wonder just where the money is going?



- We would like to know what the annual, real cost of the property tax system. If taxpayers are going to be abused by the politicians, they should know how much the abuse costs them. Eliminate the property tax system. It is too complicated and broken to fix.
- The cost that local government incurs in administering its responsibilities under the Indiana Inheritance Tax could be eliminated by administering the tax entirely at the state level. If this change were made it would allow the county assessors to spend their full time on property assessment matters. Therefore, the township assessors would not be needed and their offices eliminated resulting in even more savings to the counties.
- I was a township assessor in Washington Township for 12 years. I did all the property assessment, then the county began to farm out all of the assessor's work. There is no need for the assessor. It's an expensive thing to double pay for the same job. Could save 100,000's of dollars county wide. 92 counties many if not all doing the same. Fair market assessing I'm familiar with it. This trending I think I understand but in my appeal here those on the board know very little if anything.
- This letter is to let someone know how concerned I am with the property tax situation. Please try to come up with a fair new policy concerning property tax relief.
- The average property owner has been expected to support so much through specific property taxes. Why not have an additional 2% sales tax to cover the same needs. Everyone should share the burden.
- Please rescind the personal property tax for senior citizens.
- Take off property tax. Fix income tax or something.
- I feel the property tax is the most unfair tax we have in the State and I feel it should be replaced by an increase in the sales tax, use tax, and, if necessary, income tax. I would suggest a complete reassessment be conducted for ALL properties. Everyone should pay their fair share.
- Real estate owners can see the errors and problems that have surfaced, in magnitude, by the recent "trending". The "trending" procedure should immediately be abolished since it is extremely discriminatory and harmful to the elderly and anyone without a computer. The entire taxing system needs to be changed. A "user tax" would be more honest as individuals would be able to see what they are paying.
- Doing away with township libraries is not the best way to save money. Libraries are not only in our communities, but are part of our communities. Think carefully about your decision. There is more to life than being a "bean counter."
- I am not in favor of consolidation of the Westchester Public Library with the Porter County library system. Our libraries are a vital part of our community!! I feel that with consolidation our sense of community would be taken from us!
- This is a new, yet popular national idea for helping the people. In order to be effective, a government must tax something which is relatively simple, easy to ascertain, consistent, and predictable. Property tax does not fit any of these, air pollution does. It is the concept of the MCC Legal Defense Fund that the State of Indiana should give every county in the state the option of taxing pollution by the pound. A pollution tax would create jobs in three ways: 1) It would give industry an incentive to clean up their pollution thus creating jobs in the field of pollution control. 2) The lower property taxes created by the pollution tax would cause non-polluting industries to move to Indiana for tax advantage reasons. 3) The cleaner air in Indiana, and a progressive stance in the fight against pollution and global warming, would make Indiana a haven for new and efficient industries. Additionally, people would want to live in Indiana because of cleaner air.



- I strongly oppose the consolidation of public libraries and the elimination of small and mid-size libraries. Leave us small towns alone.
- Leave this library alone, don't incorporate into the county.
- Please keep our Hageman library open. Libraries are an integral part of learning, why take away (in some cases) an only source for reading and research.
- Eliminate the abuse of property tax abatements. Local governments should not be allowed to offer tax abatement to any retail business or warehouse that sells or distributes products that compete with other businesses within the same county. A manufacturer could receive tax abatement if no other company in that county makes a similar product. Control wasteful government spending by both parties. Voters must be given the opportunity for voter referendums to stop the following: 1) expensive high school sport facilities. 2) Investments in commercial developments (cites the Conrad as an example). 3) Sports facilities over a \$1,000,000. 4) Incompetent management (cites the Marion County Public Library). 5) Giving assets away to wealth developers.
- What is your plan to help young families, middle-income families, and retired persons to be able to keep their homes? We all know that taxes are out of control and something must be done.
- Please do not consolidate libraries. In my opinion school consolidation was the beginning of the end of our education system in America. When the community loses control of its services, the participation of its citizens is lost. Please don't take libraries, a vital part of our communities, from us.
- The increase in minimum wage will cause a drastic hardship for our church day care. We want to be able to continue providing these services for our community as an outreach of our church, but at this point, we can see how we would be forced to close our child care.
- Please do not consolidate the public libraries by eliminating small and/or mid-sized libraries. They provide a great service to our community.
- I would like everyone to carry the burden of paying taxes and not just property owners. I don't have any children in the school system, but I have to pay property taxes. People that rent and have several children are not paying any property taxes. Make it a fair system and do away with the property taxes.
- Our public library is more than a book lending facility. It is a social and educational center for tots through seniors. This is a tax we pay and support wholeheartedly. I hope we don't lose this glue that helps bind our community together.
- School consolidation will be very negative to small communities and young families. If you recommend school consolidation, do it in tandem with a salary freeze for professional staff. To put all the consequences of consolidation on families and communities would be a tremendous injustice.
- I own rental property and have discovered that I am paying 342% more in taxes than my neighbor next door. I thought that property tax reform was to make things fair? How can this be fair? What can I do?
- Leave our county's libraries alone!
- In order for small businesses to operate and grow in Indiana, they must pay a high price. Indiana requires construction companies file for numerous county and city licenses that duplicate each other. Moving to a consolidated government would eliminate the red tape and the multiple fees required for businesses to operate across the state. The state needs to create policies and an environment to encourage small businesses to remain and grow here.
- Tax churches.
- You need to look at real estate taxes which are too high, and the illegal immigrants.



- I'm concerned about the real estate taxes which are too high. Mine have doubled. Why don't you get some of the money from the ten casino boats to help with the real estate tax?
- I am providing an opportunity for citizens to review how their local government functions in hope of making it more ethical and efficient. The taxpayers have the right to know as much if not more than those who are elected, appointed, or paid to represent them. Public information should "reveal complete information without any secrets or intimidation for asking. The Indiana Code should require the results of State Board of Account reports be published and our elected State officials should read all the reports pertaining to their districts and assist with correcting faults. Perhaps a printed (or web site) factual local Government Directory, kept up to date by our local students (Government Class, Journalism, Computer Class, Social Studies, or History Class, etc.) and /or sponsored by private enterprise or the Henry County Community Foundation would be a handy reference for all citizens while educating our students. Sections of the directory could be printed in the paper or viewed on the cable at different times, especially to remind the public of elections. The legal annual financial report of all units of government should be printed in a simplified and uniform matter that anyone can read, disclosing receipts, disbursements, balances, and all parties, including their pay, relationship, position, and pay from any other unit of government with reprimands or fines for not informing the public. The Indiana Codes should not allow any unit of government to donate funds (double tax) to another unit of government already sharing the cost of that service. The Indiana Code should require all government owned vehicles to be identified by the unit of government with permanent lettering on both sides. A town-township fire and Emergency Medical Transfer (EMT) unit would be more economical, efficient, and ethical. Our State Representative or Senator should request a State University to do a study on consolidating rural fire departments and EMT for the benefit of all taxpayers. Establishing a TOWN-TOWNSHIP. EMERGENCY UNIT, and giving the responsibility of maintaining abandoned cemeteries to those interested in preserving them (The Henry County Cemetery Commission, which could consist of a citizen from each township), would only leave administering about \$5,000 of Poor Relief as the main function of the Township Trustee.
- Eliminating property taxes may not be possible, but less bureaucracy is. If we all paid 1 percent of a conservative assessment of our property, abolishing exemptions, it would reduce paperwork, personnel, and waste. What if sales tax was uniform and simple? If all items were taxed at 6 percent, then citizens with more income to spend would be paying more tax, whether buying steak, lobster, school supplies, or diapers. My first grader brought home many hardly used/not used workbooks. Would less money be spent if only needed dittos were made instead of purchasing workbooks? I also support the idea of consolidating school districts. Consolidate our libraries, because, even though I use/love them, my town's size does not necessitate four separate buildings. To generate revenue, motorcyclists should be required to have a license and registration on their motorcycles which would also increase awareness and safety.
- Eliminate township offices and departments except don't eliminate them just offer these as non-salaried positions. I agree with collapsing the number of assessors and making them county positions. Apply a \$200 fee to all driver licenses/IDs issued to non-citizens. Enforce \$500 litter penalties. Apply an extra 3 percent on luxury items such as boats over \$10k, cars over \$40k, and elective surgeries. Allow liquor sales on Sunday (keeping liquor taxes in this state). Use minimum security prisoners and those on probation to do state, county, and city jobs such as mowing, picking up trash, paving



roadways, painting, cleaning. Cut prison funding for cigarettes and cable TV, only allowing network tv, CNN, Fox News, religious channels, and CSPAN.

- If property owners are supposed to pay taxes based on the fair market value, then why not require all developers, landlords, businesses, and wealthy people to also pay property tax based on the fair market value of the real estate that they own? As for developers, why don't you change the last sentence of the first paragraph of 50 IAC 1-3-7 General Reassessment of Subdivided and Rezoned Lands from "However, if land assessed on an acreage basis is subdivided into lots, the lots may not be reassessed until the next assessment date following a transaction which results in a change in legal or equitable title to that lot." to something like, "Land approved for a subdivision shall be assessed on the basis of lots on March 31 of the year following approval of the subdivision plan?" When a developer is paying property tax based on an assessed value of developer owned lots, while the assessed value of these lots owned by anyone else may be valued much higher. This is grossly unfair. I hope the Indiana legislature does not give in to those who want to abolish property taxes entirely and increase income and or sales taxes. If property taxes are abolished, how much will a person who owns a large amount of valuable property and a lot of government securities contribute to state and local government. That also would not be fair. Courts should be transferred to state funding to avoid such a burden on local communities who have to pay for expensive trials.
- I am in favor of keeping the library a township library.
- I am of the opinion that we should eliminate the present property tax system and replace it with a more equitable income and sales tax system that ensures payment by all wage earners and businesses. Furthermore, the consolidation and elimination of county governments and the emergence of state districts should be discussed in an effort to reduce unnecessary duplication of services and costs.
- As a landlord and homeowner I suggest: some reduction in property taxes could be offset by a small increase in the income tax. Impose a tax on non-essential services, especially luxuries like greens fees, spa treatments, amusements, etc. Reduce duplication in government offices and paperwork. Keep the sales tax the same as contiguous states so as not to discourage business revenue. Business property owners need to share the burden and replace some portion of the revenue that used to come from inventory tax. If non-resident property owners get a reduction in their taxes, it should come with some requirements for maintaining minimal standards of maintenance and safety of the property, including the exterior. HUD or Section 8 guidelines should be sufficient. This would require periodic inspections and fines for noncompliance--additional revenue for the state. Although landlords will probably yell "discrimination," they should be reminded that their maintenance and improvement costs are fully tax-deductible, whereas, in almost all cases, residential homeowner's are not.
- Follow the good government initiative and quit wasting the taxpayers money. Assess and tax big business and all casinos. Stop giving tax incentives to big business. The State should pay the \$100 million for welfare in NW Indiana. Tax churches, hospitals, not for profit groups, etc. Taxpayers of Indiana need a circuit breaker of 1% on assessed value of property.
- Is the lottery going to do anything about the spending of the Hoosier Lottery?
- LEAVE THE LIBRARIES ALONE.
- Do not consolidate public libraries.
- Please do not force libraries to consolidate. Only a small amount of taxes go to the library and the return for this investment is 10-fold.



- I am against the consolidation of libraries under one county system. Libraries need to remain independent in order to better cater to the needs of the people they serve.
- There should be a county tax (not a state). We are tired of renting our property from the Governor. Why do they spend so much on I-69 & I-65? I think they are overdoing it.
- Local govt. reform depends on how willing you are and what you are going to tackle. If you're going to try and cover it up, it won't work. The Govt. needs to realize that people are broke. They are a step behind.
- I need tax relief information.
- I think property tax is fine. I do not want my income or sales tax raised. Watch out for the people who don't own property. I don't want to support the big guys.
- I am writing about the consolidation of the libraries and especially the elimination of the smaller and mid-sized libraries to possible larger ones. My library is the center of our community and we would like to keep it that way. It would be a real inconvenience to go to another area to go to the library.
- I am writing in regard to the possibility that small and mid-sized libraries may be "absorbed" into larger, existing systems. Please do not let the need to be "efficient" supersede the good of the people. Libraries are lifelines-especially for small communities. Keep our local libraries.
- While not a solution to all problems, one of the easiest and quickest ways to make the local governments work smarter and more efficiently is promotion of e-government. Many common services can be web enabled and thus provide reduction of the foot traffic in government offices. This may result in ability to reduce or re-allocate and re-train existing human resources. To reduce the cost of e-government initiatives (and also positively impact local economy), the local government can work with capable local small software companies. Finally, the concept of self-funding government (online convenience fees - the fairest tax of all), will help fund and sustain the e-government. PowerPoint attachment: Web information portal for news events, agendas, minutes and frequently asked questions. E-commerce enables acquisition of licenses and registrations, municipal utility bill payments. Provides benefits such as reduced foot traffic in government offices, improved customer service, local economy benefits if capable local high-tech companies are given the opportunity to participate in promotion of e-government.
- It is my belief that e-government is an important component to this reform process. I have a lot of experiences and ideas on e-government.
- I am writing in support of the Westchester Township Library. Please help to keep this library funded and open. It is a great asset to our town and provides resources to a rapidly growing community.
- How about abolishing abatements? Why should big corporations and "McMansion" owners get any breaks?
- Several offices are no longer in use, particularly in smaller counties. Coroners could be replaced by a regional medical examiner. Why do we have ninety two counties? They could be standardized into a lot fewer governing bodies.
- Remove elected officials as department heads, auditor, clerk, etc. Unigov should be instituted across the state. Indiana must lower taxes to attract real jobs and prevent further migration out of our state. Government is not a solution to unemployment. Citizens should not be rewarded with lower taxes for moving out of cities. Remove all duplication in government. Stop providing health insurance and pensions by staffing most positions with part time employees. Crosstrain all employees so they can be shifted between departments as work loads dictate. Bring more highly skilled and educated individuals into government. Major decisions should be researched and



presented to elected officials by appointed panels made up of volunteers with appropriate credentials. These ideas should require a vote. Money should not determine elections. Local officials should be required to present their credentials and debate their platforms at scheduled meetings in appropriate locations. We need to bring new people with new ideas into government. We need fewer career politicians. Educational building is out of control in Indiana. We have focused our resources on the wrong area. With the right combination of education, mentors, and internships in real jobs many of our students can find successful careers.

- Attached a summary of findings for Evansville/Vanderburgh County Unification Study and Unified Government Final Draft. The Study Committee recommended a unified government for Evansville and Vanderburgh County. The proposal died for lack of support from elected officials. Based on this study, the majority of the committee members believe that a unified government under one council and one executive administrator will offer opportunities for a more efficient and more responsive local government. The form of government being recommended is called the mayor-manager and has been adopted in most large cities because it provides both the political and technical leadership that a large modern metropolitan area requires. The committee has concluded that the greatest benefits of unified government are in replacing the parallel and somewhat overlapping local governments with a single executive leader and a single legislative council. Some of the benefits are: unity in leadership; unification of government, unification offers opportunities to save money, reducing the number of taxing authorities will result in better control over taxes, the budget, capital projects, private contracts, personnel procedures, and health care costs; the creation of different taxing districts based on services provided will make for fairer taxation; provide the residents representation on all matters of local government that affect them; the unified council districts will be smaller and be more attentive to local concerns, unification will give all citizens a voice in the decisions made within municipal government. The study was divided into four parts, government structure, economy and taxation, health and safety, and government services. A unified government for Vanderburgh County and the City of Evansville includes an interim government, with ten council districts. In the first odd numbered year following passage of the City-County Unified Government there will be a county wide election to elect the Metro Council and Metro Mayor. All administrative authority in the Metro Government will be delegated to the Executive Branch. The Metro Council shall be organized through a committee system of two permanent committees and seven standing committees. The Metro Council shall be the sole legislative body of the Metro Government and shall have all fiscal authority formerly held by the Evansville City Council and the Vanderburgh County Council. Departments, county offices, agencies and the courts shall prepare their own individual budgets to be presented to the Metro Council. When the City of Evansville becomes a Unified City, the former city shall be abolished as a separate entity and the territory will include all that comprised the city before it became unified and all other territory in Vanderburgh County and shall be known as the "City of Evansville." All city and county services provided to the public prior will be provided by the city by those agencies designated by the Metro Council. The office of the clerk of the City of Evansville shall serve as Clerk of the Metro Council. All remaining former County officeholders shall remain essentially the same as before unification. All property owners in the territory of the Unified City of Evansville shall pay an ad valorem tax rate reasonably based upon the services provided by the Metro Government.
- We hear regularly how inefficient our system is with county and township offices with overlapping services. Too many politicians are protecting their own jobs and are afraid to touch this subject of outdated township employees. Also, more needs to be done to



combine city and county services. We don't need additional taxes - we need to cut government expenses.

- County government is not the problem but rather an excuse to justify bad legislation. How about unfunded mandates? Schools that have giant budgets for swimming pools, tennis courts, athletic programs, lunch programs, and special bilingual classes? Why not reduce some of the money so freely spent on big businesses hiding behind the title of self-help groups or charity programs? The Habitat for Humanity will not collect money from every tax payer recording an instrument. Tax exempt properties should be made to pay a minimum tax for services of the police, fire, and health departments. What about money sent out of state for the services used by the State of Indiana? This money could be earned by local residents wanting more than \$8.00/hour jobs. Make state and county parks self sufficient. Spending should be reduced and only after a successful attempt should any consideration be given to offices being reduced or eliminated. Legislators should proceed very cautiously examining all avenues before more jobs are destroyed, services are lost and voters interests and representation are gone forever.
- We should totally repeal property taxes. With our population, income taxes should be more than sufficient to run the government and all its services. The problems are too much government and government overspending. When private companies are in the red, they have to cut back to make up for lack of income. Only government can make up for lack of income by passing mandatory increases in taxes. Past and present state government has never been a model of fiscal responsibility. Repeal property taxes through a constitutional amendment and cut excess government programs and spending. If some tax must be raised to compensate for the loss of property taxes, it should be the sales tax so all Hoosiers will carry the burden. The citizens of the State of Indiana should be able to vote on this issue.
- The Westchester Public Library serves the community in many ways that would probably be changed if taken out of the local jurisdiction. Money will not be saved because of all the changes that would have to be made to change everything over, plus the people would be very disappointed in the Indiana governmental process.
- In 2003 and 2007 the government was unable to collect taxes on time. This year, 2007, for the first time, the homeowner is being permitted to roll tax dollars into fiscal year 2008. This proves that this process of rolling money over is possible, manageable, and trackable. We highly and earnestly suggest that taxpayers be allowed by law to pay "a tax year" (2 segments or 1/2) in advance. This would be good for the taxpayer and provides revenues to our government at no interest. A second item we share enthusiastically is to present a 5%, 4%, 3%, 2%, and 1% reduction of tax for paying 5 months, 4 months, 3 months, 2 months, and 1 month, respectively, early. A third item is to rescind mandatory insurance for obtaining auto license plates that passed the State Legislature in 1993. This information must be on the 2007 docket for 2008 General Assembly.
- The Westchester Library system is the center of the Duneland community serving so many people and providing so many services. You would harm the entire community by taking it away from us. For what we pay, we get so much more.
- I agree about the strict caps on local spending like school levies and capital projects. I'd like the Commission to also look at TIFs and tax abatement. New Albany is floundering because of these issues.
- I am concerned about the cutting back of funds for local libraries. Please keep our library as it is and not consolidated.



- I and a lot of other people would be sad to see the end of our local library because of consolidation. Please keep our library open.
- I recommend that all property tax be eliminated throughout the State of Indiana. Public schools should not receive most of the property tax. They play a major role in spending. Private schools do not cost as much, do not need a bloated property tax. Land should be available for public use so private schools can be built. Public school students could be charged tuition in lieu of property school tax. Consolidate the Indiana Dept. of Education and Dept. of Education in Washington DC. Two departments are not needed. Eliminate superintendents of education throughout the state. Identify all public schools that need major repairs and raze them to the ground. Brand new brick and mortar public schools are not recommended as I do not see any new all brick and stone neighborhood residential areas being built to be blended into the surrounding areas.
- In order to reduce property taxes I understand that changes might have to be made, I certainly hope that there will be no changes made to our local library. I know I speak for the rest of our area when I beg you not to change anything about our local library. It is an old friend and we would be lost without it.
- The heated discussion over property tax seems to be twofold. The uneven way it is assessed is the biggest point, but what is really upsetting people is that they feel as if they are renting their own property even after they have paid off their mortgage. The rules of assessment cannot possibly be one size fits all in spite the thought that it can be. What to do is the point. State government might create a handbook that categorizes city sizes, urban/rural percentage of a county's makeup, county population numbers (current vs. previous), tax base (current vs. previous) for the county and not just of the individual cities in that county. Then the 92 county assessors would be able to make a fair market value assessment of private and business properties in their own county and not necessarily have the same result as the next county to them. Some arrangement must be made for people that live in the same residence over a number of years. A different tax rate should be applied to people in different places in their life (i.e. are they a youngster with no children or the elderly person with grown children or none at all?) Better oversight by the county or city official would solve many problems as well as better participation in local government by the people.
- What about benchmarking government's performance? I believe local government can be reformed and improved significantly if citizens and elected officials consistently ask the question: Does my government measure up? This question evokes the idea of continuous improvement, and carries with it a commitment to collect information on a systematic basis and to track progress. Our officials need to be committed to being fiscally responsible to their community, so that their citizens get the most results from their tax dollars. It will demonstrate a duty to good cost benefit, provide updates on how tax dollars are being spent, and provide information on performance. The goal is to communicate meaningful information by utilizing benchmarking techniques.
- Please do not consolidate the libraries in the state. Local libraries are the foundation for people in local communities.
- Please stop to think about the impact consolidation of libraries. The library is a select tool for me.
- Eliminating the township level of government is a great first step. Also, I see no reason to be paying for two library systems. How can Porter County officials justify cutting funding for child welfare programs and vote themselves a raise? All levels of government need to tighten their belts. The school systems need to be audited. When the director of transportation for our schools is provided with a fully loaded GMC 4-wheel drive vehicle just to drive a few miles to work and back, it seems the school corporation



is over-funded. Not to mention the ridiculous amount of money spent on the administration offices. If they have so much surplus money for such frivolities, why do parents have to pay text book rental and "instructional materials fees"? Stop the corruption, the fraud, and the waste in all levels of government and change could be remarkable!

- Please do not consolidate libraries.
- I am asking you reconsider the generation of funds by consolidating libraries. If we're not to have access to reading materials, why should we even bother learning to read?
- I cannot attend the upcoming public forum. I am most interested in the local government overhaul both because of my position in a public library and as a property owner with what seems to be out of control property taxes. Are there any other opportunities for discussion in this area?
- The accounting and budgeting system for local governments should be reworked to conform to 21st century practices. Rather than continue to use paper forms and wait two years for State Board of Accounts audits, it is time to have a statewide electronic accounting system. Such a system could contain the constraints necessary to insure proper entries and would resolve mathematical errors. It could also allow the SBOA to review entries on an ongoing basis. Additionally, an electronic system could provide much more useful and current information for local and state planners. Much of the current delay in property tax administration is due to inadequate reporting of local data. It is time to have a modern system.