

County, Indiana  
 ON ACCOUNT OF TAX REFUND

DESCRIPTION OF PROPERTY \_\_\_\_\_ Taxing Unit \_\_\_\_\_

AMOUNTS PAID									
ITEM NO.	DATE PAID	DUE DATE OF INSTALLMENT	DUPLICATE NO.	GROSS TAX	LESS: PROPERTY TAX RELIEF AMOUNT	LESS: CIRCUIT BREAKER	AMOUNT PAID BY TAXPAYER		
							NET TAX	STMT. PROC. CHRG. (1) PENALTIES & INTEREST	TOTAL PAID
1									
2									
3									
4									
5									
6									

AMOUNTS DUE									
ITEM NO.	DATE PAID	DUE DATE OF INSTALLMENT	DUPLICATE NO.	GROSS TAX	LESS: PROPERTY TAX RELIEF AMOUNT	LESS: CIRCUIT BREAKER	AMOUNT DUE FROM TAXPAYER		
							NET TAX DUE	STMT. PROC. CHRG. (1) PENALTIES & INTEREST	TOTAL DUE
1a									
2a									
3a									
4a									
5a									
6a									

(1) This column includes delinquent penalties and late assessment penalties and interest.

REFUND DUE CLAIMANT							
ITEM NO.	1b	2b	3b	4b	5b	6b	TOTAL
Overpayment Amount (Total Paid - Total Due)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Calculation of Interest:</b> Compute interest from date on which the taxes were paid or due, whichever is later, to the date on which the county auditor and the county treasurer approve the refund.							
Year 20__ :	Rate ___%	# Days _____					
	Interest for Year 20__	\$ _____	\$ _____				
Year 20__ :	Rate ___%	# Days _____					
	Interest for Year 20__	\$ _____	\$ _____	\$ _____	\$ _____		
Year 20__ :	Rate ___%	# Days _____					
	Interest for Year 20__	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	
Total Interest	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Refund or Credit Due (Overpayment + Interest)							\$ _____

**REASON FOR REFUND: (Select reason and fully explain)**

A payment was made in excess of taxes due as established per IC 6-1.1-26-1.1:

- (1) a determination by the county board, board of tax review, department of local government finance, or a court, for the tax year and parcel on which the taxes were paid, and after such time as all rights of appeal have lapsed - Use the DOR certified rate of
- (2) proof of an error in the computation of interest, penalties, or delinquent taxes carried forward - Use the DOR certified rate of interest rate
- (3) proof of an overpayment by the claimant - Use the DOR certified rate of interest rate

OR

- (4) Invalid Tax Sale - Process per court order and pay 5% interest per IC 6-1.1-25-10.

**Explanation of basis for claim:** \_\_\_\_\_

I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits, and that no part of the same has been paid.

Claimant \_\_\_\_\_

Date of claim \_\_\_\_\_, 20\_\_

Address \_\_\_\_\_

CLAIM No. \_\_\_\_\_

WARRANT No. \_\_\_\_\_

IN FAVOR OF

Claimant

\$ \_\_\_\_\_

TAX REFUND

ACCOUNT No. \_\_\_\_\_  
Approved: \_\_\_\_\_

\_\_\_\_\_  
COUNTY AUDITOR

\_\_\_\_\_  
COUNTY TREASURER

\_\_\_\_\_  
COUNTY ASSESSOR

Allowed: \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
BOARD OF COMMISSIONERS

I have examined the within claim and hereby  
Certify as follows:

That it is in proper form.

That it is duly authenticated as required by law.

That it is based upon statutory authority and  
is filed within the statutory period.

That it is apparently (Correct)   
(Incorrect)

\_\_\_\_\_  
COUNTY AUDITOR

**INSTRUCTIONS TO COUNTY AUDITOR**

If a claimant presents a paid tax receipt, then the receipt shall be attached to the claim.

If a receipt for the payment of property taxes or a special assessment is lost or destroyed the entry in the register of taxes and special assessments or the entry on the tax duplicate may be presented as evidence of payment in lieu of the receipt. An entry should be made on the register and the duplicate which must contain the date, amount, and number of the check issued as a tax refund.

If the county auditor, the county assessor, and the county treasurer approve the refund, the county auditor shall issue a warrant to the claimant payable on the general fund for the amount due under this section within forty-five (45) days of the approval of a claim for refund.

If the county auditor, the county assessor, or the county treasurer denies a refund, the county auditor shall send a notice to the claimant. The claimant may, within forty-five (45) days of the notice of denial, file an original action claiming a refund in a court of competent jurisdiction in the county where the property is located.

The county auditor shall correct the tax duplicate for refunds. In the June or December settlement and apportionment of taxes, or both, immediately following a refund made under this section the county auditor shall deduct the amount refunded from the gross tax collections of the taxing units for which the refunded taxes were originally paid and shall pay the amount so deducted out of the general fund. the deductions and payments shall be made not later than the December settlement and apportionment.

If the claim is used to calculate the interest on a overpayment of taxes due to reduction of assessments following an appeal, this claim does not need to be signed by the claimant. When an appeal is filed under IC 6-1.1-15, the notice of the appeal shall be treated as a claim filed as of the date of the final disposition of the appeal.

Do not use this form for refund of Surplus Tax or Surplus Tax Sale Funds. Use regular claim form for such purpose.