

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All County Auditors and Treasurers
FROM: Brian Bailey, Commissioner 
RE: Request for Electronic Transmission of Property Tax Information
DATE: July 3, 2012

Introduction

On March 19, 2012, Governor Mitch Daniels signed into law Senate Enrolled Act 147 ("SEA 147"). Section 1 of SEA 147 amends IC 6-1.1-22-8.1 concerning the transmission of statements by county treasurers and county auditors to taxpayers about property taxes and special assessments. This memorandum addresses these amendments, which take effect July 1, 2012.

Information that May Be Transmitted Electronically

Under IC 6-1.1-22-8.1, as amended by SEA 147, in counties that have adopted an ordinance permitting the transmission of property tax related matters to taxpayers by electronic mail, a person may direct the county treasurer and county auditor to transmit the following information by electronic mail that provides a secure Internet link to the information:

- (1) a statement that would otherwise be sent by the county treasurer to the person by regular mail, including a statement that reflects installment payment due dates;
- (2) a provisional tax statement that would otherwise be sent by the county treasurer to the person by regular mail;
- (3) a reconciling tax statement that would otherwise be sent by the county treasurer to the person by regular mail; and
- (4) any other information concerning property taxes or special assessments and that would otherwise be sent by the county treasurer or the county auditor to the person by regular mail before the last date the property taxes or special assessments may be paid without becoming delinquent.

Statements that would otherwise be sent by the county auditor to the person by regular mail under IC 6-1.1-17-3(b) regarding solid waste management districts cannot be transmitted by electronic mail.

Form to Request Electronic Transmission

The form a taxpayer must complete to request the transmission of information by electronic mail must be one prescribed by the Department of Local Government Finance ("Department") and may be submitted:

- (1) in person;
- (2) by mail; or
- (3) in an online format developed by the county and approved by the Department.

The form is considered filed with the county treasurer or the county auditor on the postmark date or on the date it is electronically submitted.

County Treasurer Duties

The county treasurer must maintain a record that shows the following:

- (1) each person to whom a statement or other information is transmitted by electronic mail;
- (2) the information included in the statement; and
- (3) whether county treasurer received a notice that the person's electronic mail was undeliverable.

Contact Information

Questions may be directed to Staff Attorney David Marusarz at (317) 233-6770 or dmarusarz@dlgf.in.gov.