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# SENATE BILL No. 446

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-37-10; IC 6-1.1-37-10.5.

**Synopsis:** Waiver of penalties for late taxes. Allows a county treasurer to waive the penalty added to delinquent property taxes if the taxpayer: (1) pays in full the property tax installment considered delinquent; (2) petitions the county treasurer for a waiver; and (3) shows that the installment of property taxes was not completely paid on or before the due date for good cause. Allows the taxpayer to appeal to the county fiscal body if the county treasurer rejects the taxpayer's petition for a waiver.

**Effective:** January 1, 2001.

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January 10, 2000, read first time and referred to Committee on Governmental and Regulatory Affairs.

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Introduced

Second Regular Session 111th General Assembly (2000)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1999 General Assembly.

## SENATE BILL No. 446

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-1.1-37-10, AS AMENDED BY P.L.154-1999,  
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2001]: Sec. 10. (a) If an installment of property taxes is  
4 not completely paid on or before the due date, a penalty equal to ten  
5 percent (10%) of the amount of delinquent taxes shall be added to the  
6 unpaid portion in the year of the initial delinquency. On the day  
7 immediately following the due dates in May and November of each  
8 year following the year of the initial delinquency, an additional penalty  
9 equal to ten percent (10%) of any taxes remaining unpaid shall be  
10 added, **unless the penalty is waived by the county treasurer or**  
11 **county fiscal body under section 10.5 of this chapter.** These  
12 penalties are imposed only on the principal amount of the delinquent  
13 taxes. However, if the state board of tax commissioners determines that  
14 an emergency has occurred which precludes the mailing of the tax  
15 statement in any county at the time set forth in IC 6-1.1-22-8, the board  
16 shall establish by order a new date on which the installment of taxes in  
17 that county is due and no installment is delinquent if paid by the date

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1 so established.

2 (b) If any due date falls on a Saturday, a Sunday, a national legal  
3 holiday recognized by the federal government, or a statewide holiday,  
4 the act that must be performed by that date is timely if performed by  
5 the next succeeding day that is not a Saturday, a Sunday, or one (1) of  
6 those holidays.

7 (c) A payment to the county treasurer is considered to have been  
8 paid by the due date if the payment is:

9 (1) received on or before the due date to the county treasurer or a  
10 collecting agent appointed by the county treasurer;

11 (2) deposited in the United States mail:

12 (A) properly addressed to the principal office of the county  
13 treasurer;

14 (B) with sufficient postage; and

15 (C) certified or postmarked by the United States postal service  
16 as mailed on or before the due date (as defined in this section);

17 or

18 (3) deposited with a nationally recognized express parcel carrier  
19 and is:

20 (A) properly addressed to the principal office of the county  
21 treasurer; and

22 (B) verified by the express parcel carrier as:

23 (i) paid in full for final delivery; and

24 (ii) received on or before the due date (as defined in this  
25 section).

26 For purposes of this subsection, "postmarked" does not mean the date  
27 printed by a postage meter that affixes postage to the envelope or  
28 package containing a payment.

29 SECTION 2. IC 6-1.1-37-10.5 IS ADDED TO THE INDIANA  
30 CODE AS A NEW SECTION TO READ AS FOLLOWS  
31 [EFFECTIVE JANUARY 1, 2001]: **Sec. 10.5. (a) A county treasurer  
32 may waive the penalty imposed under section 10 of this chapter if  
33 the taxpayer:**

34 **(1) pays in full the principal of the installment of property  
35 taxes considered delinquent under section 10 of this chapter;**

36 **(2) petitions the county treasurer for a waiver of the penalty  
37 upon a form prescribed by the county treasurer; and**

38 **(3) shows that the installment of property taxes was not  
39 completely paid on or before the due date for good cause.**

40 **(b) If a county treasurer rejects a taxpayer's petition for a  
41 waiver of the penalty imposed under section 10 of this chapter, the  
42 taxpayer may appeal the county treasurer's decision to the county**

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1 **fiscal body. The county fiscal body may by resolution waive the**  
2 **penalty for good cause. Before adopting a waiver under this**  
3 **subsection, the county fiscal body shall conduct a public hearing on**  
4 **the waiver.**

5 SECTION 3. [EFFECTIVE JANUARY 1, 2001] IC 6-1.1-37-10.5,  
6 as added by this act, applies to property taxes first due and payable  
7 after December 31, 2000.  
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