

RESOLUTION NO. 2021-04

AMENDMENT OF ORDINANCE NO. 2019-03
ESTABLISHING THE REMOVAL OF PENALTIES

WHEREAS, the Floyd County, Indiana County Council (the "County Council") serves as the fiscal body of Floyd County, Indiana (the "County");

WHEREAS, Indiana Code § 6-1.1-37-15 provides that a policy may be implemented allowing the Floyd County Treasurer ("Treasurer") and the Floyd County Auditor ("Auditor") to waive, negotiate, or settle penalties that have accrued on delinquent property taxes imposed in the County, if the policy is approved by the County Council;

WHEREAS, on June 11, 2019, the County Council enacted Ordinance No. 2019-03 which instituted a policy allowing the Treasurer and the Auditor to waive, negotiate, or settle penalties when the Treasurer or the Auditor determines that the penalties are wholly or partially due as a result of the following errors or omissions:

1. The description of the property was in error.
2. The Assessment was against the wrong person.
3. Taxes on the same property were charged more than one time in the same year.
4. There was a mathematical error in computing the taxes, penalty or interest.
5. There is an error in carrying delinquent taxes forward from one tax duplicate to another.
6. The taxes, as a matter of law, were illegal.
7. There was a mathematical error in computing the assessment.
8. Through the error or omission by any state or county officer, the taxpayer was not given credit for the deductions or exemptions permitted by law.

WHEREAS, the Floyd County Auditor and Floyd County Treasurer believe that Ordinance No. 2019-03 is too restrictive and fails to provide their offices with the necessary flexibility to resolve property tax penalty issues; and

WHEREAS, the Floyd County Auditor and Floyd County Treasurer have agreed on an updated written policy providing their offices with the discretion to adjust and/or wave penalties, fees and interest based on an individual case by case basis.

NOW THEREFORE BE IT ORDAINED BY THE COUNTY COUNCIL OF FLOYD COUNTY, INDIANA THAT:

1. Ordinance No. 2019-03 is amended to replace the former Exhibit A with the policy attached hereto and incorporated herein as Exhibit A (which policy allows the

Treasurer and the Auditor authority to waive, negotiate, or settle penalties, fees and interest when the Treasurer or the Auditor determine that it is in the best interest of Floyd County, Indiana) is HEREBY APPROVED and that the County Treasurer and the County Auditor are hereby authorized to implement the same immediately .

2. This Ordinance shall be effective immediately upon adoption.


DULY ADOPTED by the County Council of Floyd County at a regularly scheduled public meeting held on this, the 9 day of March, 2021.

**COUNTY COUNCIL OF
FLOYD COUNTY, INDIANA**

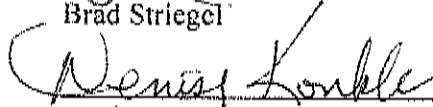
**COUNTY COUNCIL OF
FLOYD COUNTY, INDIANA**

FOR


AGAINST



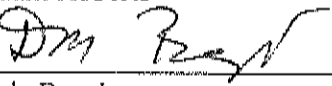
Brad Striegel



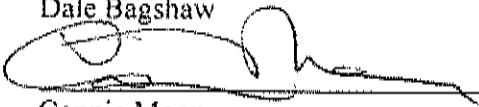
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Adam Roberts



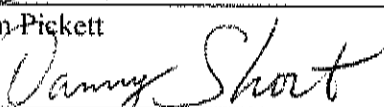
Dale Bagshaw



Connie Moon



Tom Pickett



Danny Short

Brad Striegel

Denise Konkle

Adam Roberts

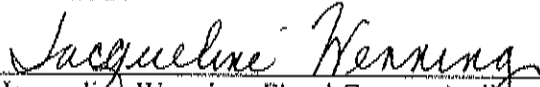
Dale Bagshaw

Connie Moon

Tom Pickett

Danny Short

ATTEST:



Jacqueline Wenning, Floyd County Auditor

**FLOYD COUNTY POLICY REGARDING WAIVER, NEGOTIATION,
OR SETTLEMENT OF CERTAIN DELINQUENT PROPERTY TAX PENALTIES**

Section 1. Upon the concurrent agreement of the Floyd County Treasurer ("Treasurer"), the Floyd County Auditor ("Auditor") and the Floyd County fiscal body, Floyd County, Indiana may waive, negotiate, or settle a delinquent property tax penalty, fee and/or interest ("Tax Penalties") upon the following grounds:

1. That waiver, negotiation, and settlement of the Tax Penalties is in the best interest of Floyd County, Indiana; or
2. That the tax penalty accrued wholly or partially due to a clerical error made in the office of the Treasurer or the Auditor and that the error involved one or more of the following instances:
 - a. The description of the property was in error.
 - b. The Assessment was against the wrong person.
 - c. Taxes on the same property were charged more than one time in the same year.
 - d. There was a mathematical error in computing the taxes, penalty or interest.
 - e. There is an error in carrying delinquent taxes forward from one tax duplicate to another.
 - f. The taxes, as a matter of law, were illegal.
 - g. There was a mathematical error in computing the assessment.
 - h. Through the error or omission by any state or county officer, the taxpayer was not given credit for the deductions or exemptions permitted by law.

Section 2. Any negotiated agreement or settlement agreement made pursuant to this policy and Indiana Code § 6-1.1-37-15 shall be shown by a written agreement entered into by and between the Auditor, the Treasurer, and the taxpayer or the taxpayer's authorized representative, pending approval by the Floyd County fiscal body. After concluding the agreement, the Treasurer and/or Auditor shall seek the approval of the President and Vice President of the Floyd County Council. If they both agree and approve the proposed settlement, the Auditor shall provide a copy of the agreement to the taxpayer or the taxpayer's authorized representative. If either the President or Vice President of the Floyd County Council disagrees and disapprove of the negotiated settlement, then the full County Council shall decide whether to approve the proposed negotiated settlement. Upon approval by the Floyd County Council, the Auditor shall provide a copy of the agreement to the taxpayer or the taxpayer's authorized representative.

Section 3. Any waiver, negotiation agreement, or settlement agreement made pursuant to this policy and Indiana Code § 6-1.1-37-15 shall be documented by the Auditor in the manner prescribed by Indiana Department of Local Government Finance.

Section 4. The Auditor shall provide all documentation related to a waiver, negotiation, or settlement of penalties pursuant to this policy and Indiana Code § 6-1.1-37-15 to the Indiana State Board of Accounts upon request.

This policy is made in accordance with Indiana Code § 6-1.1-37-15 and has been approved by the Floyd County Council (Resolution 2021- 04 adopted March 9, 2021).