

FCO 2023-46
FLOYD COUNTY BOARD OF COMMISSIONERS
ORDINANCE ESTABLISHING PROCEDURE TO ALLOW CREDIT OF PROPERTY
TAXES TO BE APPLIED TO FOLLOWING YEARS TAXES

WHEREAS certain Floyd County property owners have an overpayment to their property taxes that occurred as a result of a formula error that occurred in the calculation of 2022 property taxes payable in 2023; and

WHEREAS the credit that exists can be satisfied by the property owner's written declaration to apply the credit to the following year's property tax obligation or by requesting payment of the overpayment; and

WHEREAS Floyd County requires certain proof of payment by the payor of the property taxes if the property owner wants to receive a refund check; and

WHEREAS Floyd County, pursuant to home rule, has determined that proof of payment of the property taxes by the landowner is not necessary if the surplus that arose as a result of this formula error is applied to the following years property tax obligation in a written declaration by the property owner.

NOW, THEREFORE, BE IT ORDAINED BY THE Board of Commissioners of Floyd County, Indiana, that:

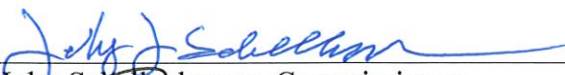
1. Proof of payment of the property taxes by the landowner is not necessary if the surplus that arose as a result of the formula error for 2022 taxes payable in 2023 is applied to the following year's property tax obligation in a written declaration SIGNED by the property owner(s) on a form approved by the Floyd County Treasurer's office.

Adopted and passed this 5th day of December 2023.

BOARD OF COMMISSIONERS,
COUNTY OF FLOYD



Al Knable, President




John Schellenberger, Commissioner



Jason Sharp, Commissioner

Attest



Diana Topping, Auditor