
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Treasurers, Software Providers, and Print Vendors

FROM: Jenny Banks, Director of Communications

RE: Treasurer's Tax Statement (TS-1) for 2019

DATE: January 7, 2019

Under IC 6-1.1-22-8.1, the Department of Local Government Finance ("Department") is required to prescribe the treasurer's property tax comparison statement, more commonly referred to as the property tax bill or "TS-1."

Under the statute, the TS-1 is required to contain important information about a taxpayer's current and historical tax liability. The form is designed to supply taxpayers with basic information about their assessed value, gross tax rate, deductions, and related information for the current and prior years. This form also contains information included in the Notice of Assessment, also known as the Form 11 notice.

As explained below, counties must use the boilerplate language prescribed in this TS-1 packet. Although the TS-1 is designed to accommodate certain local variations such as treasurer office hours and payment location information, the underlying boilerplate is to be used as-is. Only those portions of the TS-1 marked as "space reserved for county-specific information" may be altered by the county. Vendors should ensure that the TS-1s they are using reflect the attached TS-1 for 2018 Pay 2019. Even though the Department may have approved a county's TS-1 from a prior year, the county must use the attached TS-1 for 2018 Pay 2019. If the Department is notified of or becomes aware of forms that are not in compliance with the requirements as set forth in the attached documents, the Department may declare tax bills invalid and require new tax bills to be created and mailed at the county's expense.

2019 Payment Due Dates

The Department emphasizes that the 2018 Pay 2019 installment due dates are May 10, 2019, and November 12, 2019, respectively.

Online Tax Statements

It is the responsibility of the county treasurer's office to ensure that online tax statements are identical to the TS-1 mailed template. **If the Department is notified of or becomes aware of forms that are not in compliance with the requirements as set forth in the attached documents,**

the Department may declare tax bills invalid and require new tax bills to be created at the county's expense.

Changes

The Department has attached a copy of the 2017 Pay 2018 TS-1 that includes the hand-made revisions for 2018 Pay 2019. The Department is providing this document so that vendors can more easily identify the changes made. The revisions are all technical in nature with the exception of the remittance coupon, which is discussed in more detail below; there are no new fields or data points.

Remittance Coupons

In order to accommodate standard #10 single-window envelopes, the Department has made modifications to the remittance coupons portion of the TS-1 for 2018 Pay 2019. Although this portion of the TS-1 is designated as “space reserved for county-specific information”, the Department still requires that certain criteria be met.

Coupons must contain the information outlined in the coupon format attached to this memorandum. This information includes the name and address of the property owner, payment due date, tax identification number, parcel number, and the taxing unit name. In addition, the remittance coupon must include any late payment penalties and interest owed by the taxpayer. The language as provided on the remittance coupon must be utilized regarding the addition of late payment penalties (see the top of the remittance coupon).

Again, the underlying boilerplate language is not to be altered.

Formatting

There is no specified color for the TS-1 document. Counties are free to print in color or in black and white. The attached document has been prepared in standard (8.5x11) format. Different sizes can be accommodated in accordance with a county's mail and payment processing needs. Included along with the document format is the State-approved calculation method for all of the fields in the document.

Approval

Neither the State Board of Accounts nor the Department will be reviewing TS-1 forms in advance for compliance. **Rather, vendors should cross-check their drafts directly against the attached document.** The Department will allow counties to proceed with printing and mailing of tax bills without formal review and individual form approval by the Department. However, if the Department is notified of, or becomes aware of, forms that are not in compliance with the requirements as set forth in the attached documents, the Department may declare tax bills invalid and require new tax bills to be created and mailed at the county's expense. **Counties are ultimately responsible for ensuring that they use the correct TS-1.**

The Department looks forward to working with counties, software providers, and print vendors to ensure this process continues to work smoothly. For questions about the TS-1, please contact Jenny Banks at (317) 234-4376 or jbanks@dlgf.in.gov.