
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Treasurers & Auditors

FROM: Wesley R. Bennett, Commissioner

RE: Payment of Property Taxes during Waiver Period, Executive Order 20-05

DATE: May 1, 2020

The Department of Local Government Finance (“Department”) issues this memorandum to give guidance to county treasurers and auditors in receiving property tax payments during the 60-day waiver period.

Per Section 6.B of Executive Order #20-05, amended by Section 4 of Executive Order #20-21, the property tax due date for the May installment remains May 10, 2020, in accordance with IC 6-1.1-22-8.1, but a taxpayer who does not pay property taxes through an escrow account may pay the May installment any time between and including May 11, 2020 and July 10, 2020 without imposition of a penalty under IC 6-1.1-37-10.

Indiana Code 6-1.1-37-10(f) states that, generally, “a payment to the county treasurer is considered to have been paid by the due date if the payment is:

- (1) received on or before the due date by the county treasurer or a collecting agent appointed by the county treasurer;
- (2) deposited in United States first class mail:
 - (A) properly addressed to the principal office of the county treasurer;
 - (B) with sufficient postage; and
 - (C) postmarked by the United States Postal Service as mailed on or before the due date;
- (3) deposited with a nationally recognized express parcel carrier and is:
 - (A) properly addressed to the principal office of the county treasurer; and
 - (B) verified by the express parcel carrier as:
 - (i) paid in full for final delivery; and
 - (ii) received by the express parcel carrier on or before the due date;
- (4) deposited to be mailed through United States registered mail, United States certified mail, or United States certificate of mailing:
 - (A) properly addressed to the principal office of the county treasurer;
 - (B) with sufficient postage; and
 - (C) with a date of registration, certification, or certificate, as evidenced by any record authenticated by the United States Postal Service, on or before the due date; or

(5) made by an electronic funds transfer and the taxpayer's bank account is charged on or before the due date.”

Indiana Code 6-1.1-37-10(f) applies to the “due date” of the payment to the county treasurer. “Due date” is not defined in IC 6-1.1-37-10. Per Executive Orders 20-05 and 20-21, the payment of property taxes to the county treasurer are due by July 10, 2020 before the penalty under IC 6-1.1-37-10 is imposed. Therefore, the provisions of IC 6-1.1-37-10(f) apply to property tax payments made during the 60-day waiver period. A payment deposited in the mail on July 10, 2020 is timely received and not subject to a penalty.