STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

INDIANA GOVERNMENT CENTER NORTH
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INDIANAPOLIS, IN 46204
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TO: **County Treasurers, Software Providers, and Print Vendors**

FROM: **Wes Bennett, Commissioner**

RE: **Treasurer's Tax Statement (TS-1) for 2022**

DATE: **December 20, 2021**

Under Ind. Code § 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. The Department also considers the remittance coupon page part of the TS-1 information.

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" or "county specific information" may be altered by the county. Vendors should ensure that the TS-1 they are using reflect the attached TS-1 for 2021 Pay 2022. The Department will review each county's TS-1. **All counties are required to submit their TS-1 to the Department prior to the printing/posting of tax bills. Copies are to be submitted to Jenny Banks at jbanks@dlgf.in.gov. Please allow 10 business days for review of the templates.**

County treasurers are ultimately responsible for ensuring that they use the correct TS-1. If the Department is notified of or becomes aware of forms or coupon pages 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.

2022 Payment Due Dates

The Department emphasizes that the 2021 Pay 2022 installment due dates are May 10, 2022, and November 10, 2022, respectively.

Online Tax Statements

It is the responsibility of the county treasurer to ensure that online tax statements are identical to the TS-1 mailed template. Similar to the mailed tax statements, online tax statements must be in compliance with the requirements as set forth in the attached documents.

Changes

The Department has attached a copy of the 2020 Pay 2021 TS-1 that includes the hand-made revisions for 2021 Pay 2022. The Department is providing this document so that vendors can more easily identify the changes. 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.

Tax Statement Formatting

The TS-1 is to be printed on white paper. The attached document has been prepared in standard (8.5x11) format.

The TS-1 is to be printed in black ink or with the designated colors and black ink.

State-approved calculation methods for all of the fields in the document are included with the document format.

Remittance Coupons

Before finalizing the draft of the 2021 Pay 2022 TS-1 packet, the Department again worked with several county treasurers to create a unified TS-1 Statement and Remittance Coupon. The attached unified coupon page contains a few new changes, and the Department would encourage all counties to notify the vendors they work with on the printing, billing, and collection process. Below is a summary of the primary changes made to the Remittance Coupon template:

(1) Payment Information: Coupons have been modified to include both a website and/or a telephone number for tax bill payments.

(2) 21 Pay 22 Total: On the bottom third portion of the coupon page, a "Total Due for 21 Pay 22" field has been added.

(3) Organization: The itemized charges on the bottom third portion of the coupon page have been reorganized.

(4) Payment Received: On the bottom third portion of the coupon page, a "Payment Received" field has been added.

Again, the underlying boilerplate language is not to be altered, and only those sections marked "space reserved for county-specific information" or "county specific information" may be altered by the county.

COUNTY: XX - NAME

SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER	COUNTY PARCEL NUMBER	TAX YEAR	
XX-XX-XX-XXX-XXX.XXX-XXX	XX-XX-XX-XXX-XXX.XXX-XXX	2021 Payable 2022	**Late Payment Penalty:** 5% penalty after May 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2022
TAXING UNIT NAME	LEGAL DESCRIPTION		
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		

(Bar Code)

SPRING AMOUNT DUE by May 10, 2022: **$XXX.XX**

Office Phone: (XXX) XXX-XXXX
Pay Online at: (Website) / (Phone)

Property Owner Name
Mailing Address
Mailing City, State Zip Code

Remit Payment and Make Check Payable to:
XXXXX County Treasurer
Address
Treasurer City, State Zip Code

(OCR Code)

COUNTY: XX - NAME

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER	COUNTY PARCEL NUMBER	TAX YEAR	
XX-XX-XX-XXX-XXX.XXX-XXX	XX-XX-XX-XXX-XXX.XXX-XXX	2021 Payable 2022	**Late Payment Penalty:** 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022
TAXING UNIT NAME	LEGAL DESCRIPTION		
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		

(Bar Code)

FALL AMOUNT DUE by November 10, 2022: **$XXX.XX**

Office Phone: (XXX) XXX-XXXX
Pay Online at: (Website) / (Phone)

Property Owner Name
Mailing Address
Mailing City, State Zip Code

Remit Payment and Make Check Payable to:
XXXXX County Treasurer
Address
Treasurer City, State Zip Code

(OCR Code)

COUNTY: XX - NAME

TAXPAYERS' COPY – KEEP FOR YOUR RECORDS

PARCEL NUMBER	COUNTY PARCEL NUMBER	TAX YEAR	DUE DATES
XX-XX-XX-XXX-XXX.XXX-XXX	XX-XX-XX-XXX-XXX.XXX-XXX	2021 Payable 2022	**SPRING – May 10, 2022** **FALL – November 10, 2022**
TAXING UNIT NAME	LEGAL DESCRIPTION		
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		

DATE OF STATEMENT: XX/XX/XXXX

PROPERTY ADDRESS	
PROPERTY TYPE	TOWNSHIP
ACRES	COUNTY SPECIFIC RATE/CREDIT

Property Owner Name
Mailing Address
Mailing City, State Zip Code

TOTAL DUE FOR 21 PAY 22: $XXX.XX

ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL
Tax	$XXX.XX	$XXX.XX
Delinquent Tax	$XXX.XX	$XXX.XX
Delinquent Penalty	$XXX.XX	$XXX.XX
Other Assessment (OA)	$XXX.XX	$XXX.XX
Delinquent OA Tax	$XXX.XX	$XXX.XX
Delinquent OA Penalty	$XXX.XX	$XXX.XX
Fees	$XXX.XX	$XXX.XX
(County Specific Charge)	$XXX.XX	$XXX.XX
Amount Due	$XXX.XX	$XXX.XX
Payment Received	$XXX.XX	$XXX.XX
Balance Due	**$XXX.XX**	**$XXX.XX**

Spring Coupon

COUNTY: XX - NAME **SPRING INSTALLMENT REMITTANCE COUPON**

PARCEL NUMBER	COUNTY PARCEL NUMBER	TAX YEAR	
XX-XX-XX-XXX-XXX.XXX-XXX	XX-XX-XX-XXX-XXX.XXX-XXX	2021 Payable 2022	**Late Payment Penalty:** 5% penalty after May 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2022
TAXING UNIT NAME	LEGAL DESCRIPTION		
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		

(Bar Code)

SPRING AMOUNT DUE by May 10, 2022:	**$XXX.XX**

Office Phone: (XXX) XXX-XXXX
Pay Online at: (Website) / (Phone)

Property Owner Name
Mailing Address
Mailing City, State Zip Code

Remit Payment and Make Check Payable to:
XXXXX County Treasurer
Address
Treasurer City, State Zip Code

(OCR Code)

Field Descriptions

- County: XX – Name (county number and name – i.e. 01 – Adams)
- Parcel Number (18-digit state parcel number)
- County Parcel Number (county parcel number)
- Taxing Unit Name (taxing district – i.e. 015 – St. Marys Township)
- Legal Description (limit description to 72 characters)
- (Bar Code) (scanable bar code, if not used, may omit)
- $XXX.XX (total bill amount for Spring Installment)
- Pay online at: (online/phone payment information, if not available, may omit)
- (OCR Code) (OCR Code, if not used, may omit)

Field Formatting

- County: XX – Name (Times New Roman – 12 pt./Bold)
- Spring Installment Title (Times New Roman – 12 pt./Bold)
- Parcel Numbers (Field Title: Times New Roman – 6 pt./Bold)
  (Parcel Number: Times New Roman – 10 pt.)
- County Parcel Number (Field Title: Times New Roman – 6 pt./Bold)
  (County/Duplicate Number: Times New Roman – 10 pt.)
- Tax Year (Field Title: Times New Roman – 6 pt./Bold)
  (Tax Year: Times New Roman – 10 pt.)
- Late Payment Penalty (Times New Roman – 9 pt./ Bold "Late Payment Penalty")
- Spring Amount Due (Times New Roman – 11 pt./Bold)
- Property Owner Information (Times New Roman – 10 pt.)
- Payment Information (Times New Roman – 10 pt.)

Fall Coupon

COUNTY: XX - NAME **FALL INSTALLMENT REMITTANCE COUPON**

PARCEL NUMBER	COUNTY PARCEL NUMBER	TAX YEAR	
XX-XX-XX-XXX-XXX.XXX-XXX	XX-XX-XX-XXX-XXX.XXX-XXX	2021 Payable 2022	**Late Payment Penalty:** 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022
TAXING UNIT NAME	LEGAL DESCRIPTION		
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		

(Bar Code)

FALL AMOUNT DUE by November 10, 2022:	$XXX.XX

Office Phone: (XXX) XXX-XXXX
Pay Online at: (Website) / (Phone)

Property Owner Name
Mailing Address
Mailing City, State Zip Code

Remit Payment and Make Check Payable to:
XXXXX County Treasurer
Address
Treasurer City, State Zip Code

(OCR Code)

Field Descriptions

- County: XX – Name (county number and name – i.e. 01 – Adams)
- Parcel Number (18-digit state parcel number)
- County Parcel Number (county parcel number)
- Taxing Unit Name (taxing district – i.e. 015 – St. Marys Township)
- Legal Description (limit description to 72 characters)
- (Bar Code) (scanable bar code, if not used, may omit)
- $XXX.XX (total bill amount for Spring Installment)
- Pay online at: (online/phone payment information, if not available, may omit)
- (OCR Code) (OCR Code, if not used, may omit)

Field Formatting

- County: XX – Name (Times New Roman – 12 pt./Bold)
- Spring Installment Title (Times New Roman – 12 pt./Bold)
- Parcel Numbers (Field Title: Times New Roman – 6 pt./Bold)
  (Parcel Number: Times New Roman – 10 pt.)
- County Parcel Number (Field Title: Times New Roman – 6 pt./Bold)
  (County/Duplicate Number: Times New Roman – 10 pt.)
- Tax Year (Field Title: Times New Roman – 6 pt./Bold)
  (Tax Year: Times New Roman – 10 pt.)
- Late Payment Penalty (Times New Roman – 9 pt./ Bold "Late Payment Penalty")
- Spring Amount Due (Times New Roman – 11 pt./Bold)
- Property Owner Information (Times New Roman – 10 pt.)
- Payment Information (Times New Roman – 10 pt.)

Information Section

COUNTY: XX - NAME **TAXPAYERS' COPY – KEEP FOR YOUR RECORDS**

PARCEL NUMBER	COUNTY PARCEL NUMBER	TAX YEAR	DUE DATES
XX-XX-XX-XXX-XXX.XXX-XXX	XX-XX-XX-XXX-XXX.XXX-XXX	2021 Payable 2022	SPRING – May 10, 2022 FALL – November 10, 2022
TAXING UNIT NAME	LEGAL DESCRIPTION		
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		

DATE OF STATEMENT: XX/XX/XXXX

PROPERTY ADDRESS	
PROPERTY TYPE	TOWNSHIP
ACRES	COUNTY SPECIFIC RATE/CREDIT

Property Owner Name
Mailing Address
Mailing City, State Zip Code

TOTAL DUE FOR 21 PAY 22: $XXX.XX

ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL
Tax	$XXX.XX	$XXX.XX
Delinquent Tax	$XXX.XX	$XXX.XX
Delinquent Penalty	$XXX.XX	$XXX.XX
Other Assessment (OA)	$XXX.XX	$XXX.XX
Delinquent OA Tax	$XXX.XX	$XXX.XX
Delinquent OA Penalty	$XXX.XX	$XXX.XX
Fees	$XXX.XX	$XXX.XX
(County Specific Charge)	$XXX.XX	$XXX.XX
Amount Due	$XXX.XX	$XXX.XX
Payment Received	$XXX.XX	$XXX.XX
Balance Due	**$XXX.XX**	**$XXX.XX**

Field Descriptions

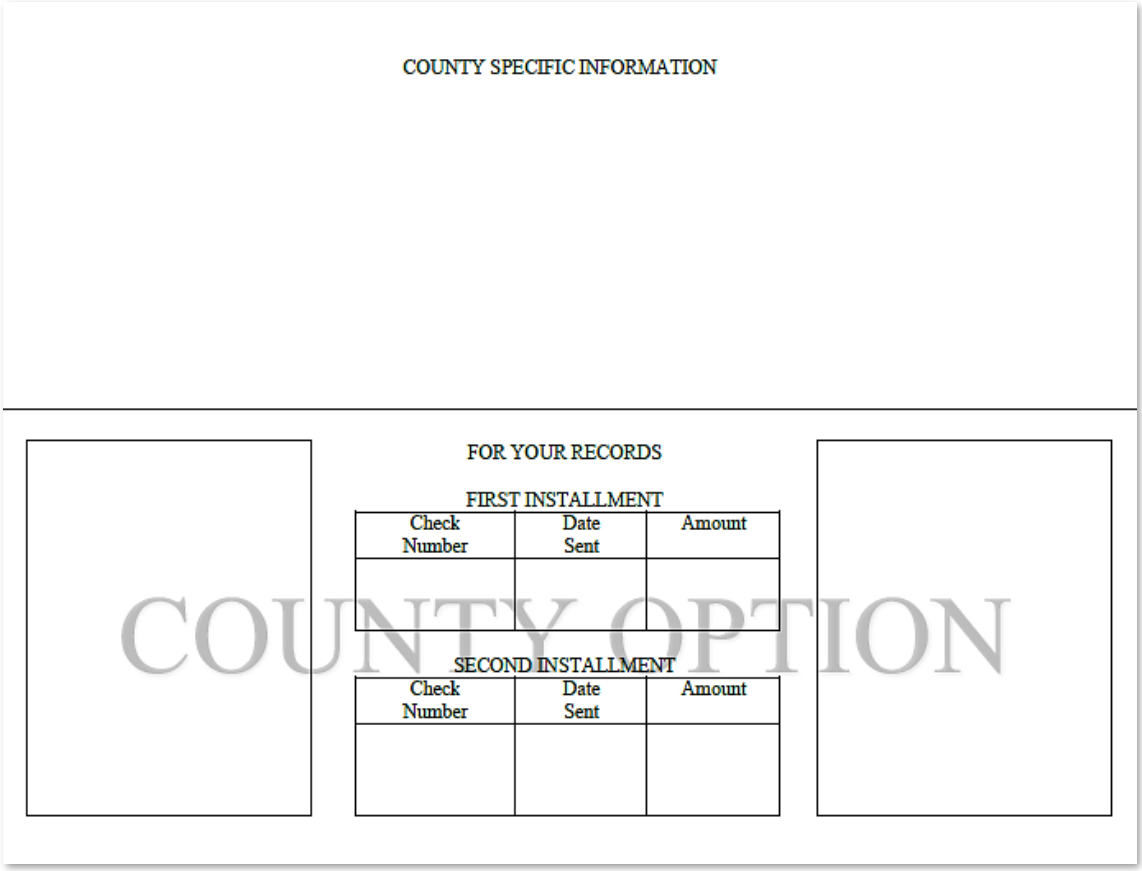
- County: XX – Name (county number and name – i.e. 01 – Adams)
- Parcel Numbers (18-digit state parcel number)
- County Parcel Number (county parcel number)
- Taxing Unit Name (taxing district – i.e. 015 – St. Marys Township)
- Legal Description (limit description to 72 characters)
- Date of Statement (statement date)
- Property Address (property address)
- Property Type (property type; if not used, may leave blank)
- Township (township name)
- Acres (acreage; if not used, can leave blank)
- County Specific Rate/Credit (county specific rate/credit – i.e. local homestead credit, CEDIT credit, LIT rate, etc.; if not used, can leave blank)
- Total Due for 21 Pay 22 (overall tax liability for 21 Pay 22)
- Other Assessment (OA) (other assessment amount)
- Delinquent OA Tax (delinquent other assessment tax)
- Delinquent OA Penalty (delinquent other assessment penalty)
- County Specific Charge (county specific charge – i.e. storm water fee, solid waste fee, ditch fee, etc.; if not used, can omit)
- Amount Due (amount due prior to receipt of any payments)
- Balance Due (outstanding tax liability, minus any payments received)

Field Formatting

- County: XX – Name (Times New Roman – 12 pt./Bold)
- Taxpayers' Copy Title (Times New Roman – 12 pt./Bold)
- Field Titles (Times New Roman – 6 pt./Bold)
- Field Information (Times New Roman – 10 pt./Bold Due Dates)
- Date of Statement (Times New Roman – 10 pt./Bold)

- Total Due for 21 Pay 22 (Times New Roman – 12 pt./Bold and Small Caps)
- Itemized Charges (Times New Roman – 10 pt./Bold and All Caps)
- Specific Charges (Times New Roman – 10 pt.)
- Amount Due (Times New Roman – 10 pt./Bold)
- Payment Received (Times New Roman – 10 pt.)
- Balance Due (Times New Roman – 10 pt./Bold)
- Property Owner Information (Times New Roman – 10 pt.)

Back of Coupon



Field Descriptions

- County Specific Information (space for any additional county-specific information)
- First Installment (receipt for Spring Installment payment)
- Second Installment (receipt for Fall Installment payment)
- Large Boxes (space for county to stamp/ mark payment confirmation)

Field Formatting

- County Specific Information (Times New Roman – 10 pt.)
- Installment Fields (Times New Roman – 10 pt.)(Box Size: 0.5” x 0.5”)
- Large Boxes (Box Size: 2.4” x 2.0”)

Watermark/Information for Taxpayers with Escrow Payments

Similar to the 2020 Pay 2021 TS-1 Coupon Page, counties have the option of including either "For Informational Purposes Only" or "In Escrow" as a watermark for those taxpayers that have property tax payments that are made from their respective financial institutions. In an effort to avoid having taxpayers submit property tax payments in addition to the payments that will be made by their respective financial institutions, counties may also include a cover letter with tax bills further instructing taxpayers with payments in escrow that the tax bills have been sent to them to ensure that they have a copy and clarifying that no additional payments are necessary.

For questions about the TS-1, please contact Jenny Banks at (317) 234-4376 or jbanks@dlgf.in.gov.