TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Emergency Rule
LSA Document #08-297(E)

DIGEST

Temporarily adds provisions to provide a methodology for a county treasurer to issue provisional property tax statements with respect to real property, taking into account new construction of improvements placed on the real property, damage, and other losses to the real property after March 1 of the year preceding the assessment date to which the provisional property tax statement applies; and before the assessment date to which the provisional property tax statement applies. Statutory authority: IC 4-22-2-37.1(a)(27); IC 6-1.1-22.5-20. Effective April 16, 2008.

SECTION 1. **(a) "Provisional statement" refers to a provisional property tax statement required by IC 6-1.1-22.5-6.**

(b) "Reconciling statement" refers to a reconciling property tax statement required by IC 6-1.1-22.5-11.

SECTION 2. **A provisional statement must:**
(1) be on a form (TS-1-P) prescribed by the department of local government finance and approved by the state board of accounts;
(2) to ensure receipt of the additional property tax relief provided in House Enrolled Act 1001, indicate tax liability in the amount of one hundred percent (100%) of the tax liability that was payable in the same year as the assessment date for the property for which the provisional statement is issued;
(3) indicate:
(A) that the tax liability under the provisional statement is determined as described in subdivision (2); and
(B) that property taxes billed on the provisional statement:
(i) are due and payable in the same manner as property taxes billed on a tax statement under IC 6-1.1-22-8.1; and
(ii) will be credited against a reconciling statement (TS-1-R);
(4) include a statement in the following or a substantially similar form, as determined by the department of local government finance:
"Under Indiana law, _____ County (insert county) has elected to send provisional statements because the county did not complete the abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in 2008 in each taxing district before March 16, 2008. The statement is due to be paid in installments on _____ (insert date) and _____ (insert date). The statement is based on one hundred percent (100%) of your tax liability for taxes payable in 2007, subject to adjustment for any new construction on your property or any damage to your property. After the abstract of property is complete, you will receive a reconciling statement in the amount of your actual tax liability for taxes payable in 2008, minus the amount you pay under this provisional statement.";
(5) indicate liability for:
(A) delinquent:
(i) taxes; and
(ii) special assessments;
(B) penalties; and
(C) interest;
is allowed to appear on the tax statement under IC 6-1.1-22-8.1 for the first installment of property taxes in the year in which the provisional tax statement is issued; and
(6) include any other information the county treasurer requires.

SECTION 3. **(a) Except as provided in subsection (b), subsection (c), and SECTION 4** *[subsections (b) and (c) and SECTION 4 of this document]*, **property taxes billed on a provisional statement are due in two (2) equal installments on May 12, 2008, and November 10, 2008.**

(b) If in a county the notices of assessment under IC 6-1.1-4-4.5 for an assessment date were given to the taxpayers in the county after March 26, 2008, the property taxes that would otherwise be due under subsection (a) on May 12, 2008, are due on the later of:

(1) May 12, 2008; or

(2) thirty (30) days after the mailing or transmittal of provisional statements.

(c) If subsection (b) applies, the property taxes that would otherwise be due under subsection (b) on November 10, 2008, are due on the later of:

(1) November 10, 2008; or

(2) a date determined by the department of local government finance upon request of the county treasurer.

SECTION 4. **(a) Each reconciling statement must:**

(1) be on a form (TS-1-R) prescribed by the department of local government finance and approved by the state board of accounts;

(2) indicate the actual property tax liability on the assessment determined for the assessment date for the property for which the reconciling statement is issued;

(3) the total amount paid under the provisional statement for the property for which the reconciling statement is issued;

(4) if the amount under subdivision (2) exceeds the amount under subdivision (3), that the excess is payable by the taxpayer:

(A) as a final reconciliation of the tax liability; and

(B) not later than:

(i) thirty (30) days after the date of the reconciling statement;

(ii) if the county treasurer requests in writing that the commissioner of the department of local government finance designate a later date, the date designated by the commissioner; or

(iii) the date specified in an ordinance adopted under IC 6-1.1-22.5-18.5; and

(5) if the amount under subdivision (3) exceeds the amount under subdivision (2), that the taxpayer may claim a refund of the excess under IC 6-1.1-26.

(b) If, upon receipt of the abstract referred to in IC 6-1.1-22.5-6, the county treasurer determines that it is possible to complete the:

(1) preparation; and

(2) mailing or transmittal;

of the reconciling statement at least thirty (30) days before the due date of the second installment specified in the provisional statement, the county treasurer shall issue a reconciling statement (TS-1-R) that adjusts the amount of the second installment of the provisional statement. The county treasurer shall prepare and mail or transmit the reconciling statement at least thirty (30) days before the due date of the second installment specified in the provisional statement.

(c) A reconciling statement prepared under subsection (b) must be in the same form and content as the form prescribed and approved in subsection (a).

SECTION 5. **An adjustment shall be made by the assessing official, county auditor, or county treasurer for any new construction of improvements placed on any real property and to account for any damage and other losses to the real property occurring:**

(1) after the March 1, 2006, assessment date; and

(2) before the March 1, 2007, or January 15, 2008 assessment date.

LSA Document #08-297(E)
Filed with Publisher: April 16, 2008, 2:11 p.m.