



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS

912 STATE OFFICE BUILDING
INDIANAPOLIS, INDIANA 46204-2281
(317) 232-2513

MEMORANDUM

TO: All Printers, County Auditors and County Treasurers

FROM: James M. Gutting, C.P.A., J.D.
State Examiner

DATE: July 12, 1988

RE: Revision of Tax Statements, County Forms No. 18, No. 18P and
No. 135

Enclosed are printing specifications and a sample copy of the Notice of State Property Tax Replacement and Homestead Credits which is used in conjunction with County Form No. 18, Real Estate Tax Statement. Also enclosed are printing specifications for the Notice of State Property Tax Replacement Credit, which is used in conjunction with County Form 18P, Personal Property Tax Statement and County Form No. 135, Mobile Home Tax Receipt.

The new notices shall be used with all tax statements mailed after January 1, 1989.

JMG:CWP/cmc

PRINTING SPECIFICATIONS FOR
NOTICE OF STATE PROPERTY TAX REPLACEMENT AND HOMESTEAD CREDITS

To be printed as per copy, size 4" x 8 1/2". This form shall be used in conjunction with County Form No. 18, and must be mailed with the statements for the first installment of taxes due and payable. To facilitate separating and mailing the statements, it may be printed immediately following the "A" copy or copies or may be printed as a seventh copy.

The form is designed to be used only where spot carbon or carbonized paper is used, since only part of the information shown on the statements will appear on the Notice of State Property Tax Replacement and Homestead Credits.

The information to be placed on the Notice of State Property Tax Replacement and Homestead Credits at the time of preparing the tax statements shall include the duplicate number, name of township or corporation, name and mailing address of the taxpayer and the total amount of credits for the year. The personal name of the county treasurer will not appear on the form.

The decrease for the Homestead Credit shall be four percent (4%). However, in those counties which have adopted the county option income tax and have elected to increase the homestead credit in excess of the four percent (4%) mentioned above, the appropriate rate for that particular county shall be printed on the notice.

Duplicate No. _____
Township or _____
Corporation _____

NOTICE OF STATE PROPERTY TAX REPLACEMENT AND HOMESTEAD CREDITS

A credit against your current property tax, payable from the property tax replacement fund as established by the General Assembly and approved by the Governor, has been applied to your tax statements. If a taxpayer's property is in a Tax Increment Finance Area, a portion of the credit indicated on the tax statement may reflect the inclusion of the additional credit under IC 36-7-14-39.5.

In addition, the General Assembly and the Governor have approved for this year, if your property is "Residential" and an application was filed for a Homestead Credit, a credit of four percent (4%). An additional Homestead Credit may be reflected if you are in a county which had adopted the County Option Income Tax under IC 6-3.5-6 and the County Option Income Tax Council has approved such additional credit.

The total credits are shown below:

PLEASE CORRECT ANY ERROR IN ADDRESS

Residential
Nonresidential

One-half of this credit will apply to your May Installment and one-half will apply to your November Installment.

TREASURER OF _____ COUNTY