



STATE BOARD OF ACCOUNTS

912 State Office Building

June 3, 1974

TO: ALL PRINTERS, COUNTY AUDITORS AND COUNTY TREASURERS

RE: TAX STATEMENT FORMS -

Real Estate Tax Statement, County Form No. 18 (Rev. 1974)
Personal Property Tax Statement, County Form No. 18P (Rev. 1974)
Mobile Home Tax Statement, County Form No. 135 (Rev. 1974)
Notice of State Property Tax Replacement Credit
Conservancy District Tax Statement, County Form No. 18CD (1974)

This board has revised County Form Nos. 18, 18P and 135, as per sample "A" copies enclosed. The "B" copies will be identical to the samples except for changing the wording "First" installment to "Second" installment of tax. The revised form also provides for a separate "NOTICE OF STATE PROPERTY TAX REPLACEMENT CREDIT" as per copy enclosed.

The purpose in revising the tax statement forms is twofold. First is to provide a separate Notice of State Property Tax Replacement Credit for use of lending institutions and other parties required by law to mail such notice to each individual taxpayer; and second, is to provide a form to fit a standard window envelope, without folding, to facilitate mailing the statements and the notice.

This board has also prescribed a separate Conservancy District Tax Statement, County Form No. 18CD, as per enclosed copy, for use in billing and collecting the special benefit tax levied by conservancy districts.

The printing specifications for each of such forms will be found on the enclosures. It is important to note that the property tax and mobile home tax statement forms, which provide for a separate Notice of State Property Tax Replacement Credit, will require the use of spot carbon or carbonized paper in the preparation of the statements. In those counties where carbon paper is used county treasurers are hereby authorized, as an alternate, to use the forms prescribed in 1973 for the billing and collecting taxes in 1974. The solid black space on the statement form, immediately below the column for the State Property Tax Replacement Credit, will be used to insert the total credit for the year at the time of preparing the statement, so that it will appear in the space provided on the Notice forms but not be visible on the statements.

The enclosed forms are applicable only to those counties using prescribed forms. If alternate forms were approved by this board for use in the collection of taxes in 1974, such forms may continue to be used without further approval of this board; however, if a county desires to revise any of such approved forms, two sets of each such form shall be submitted to this office for approval.

If you have any question concerning the forms, feel free to contact this office.

Very truly yours,

Kenneth R. Beesley
Kenneth R. Beesley
State Examiner

RLW:bs

Enclosures

PRINTING SPECIFICATIONS FOR COUNTY FORM NO. 18CD (1974)

To be printed as per copy, size 4" x 8½", with two (2) "A" copies, two (2) "B" copies and two (2) "C" copies to the set. This provides for mailing two copies of the statement for each installment to the taxpayer, with the two "C" copies retained in the files for use where a taxpayer fails to return both copies of the statement. The "C" copies may also be used for collection of delinquencies.

At the option of the county treasurer the form may be printed with three (3) "A" copies and three (3) "B" copies, with the "C" copies not to be printed. This provides for mailing a single statement for each installment, in which case two copies of the statement for each installment will be retained in the treasurer's office for use as a receipt when taxes are paid.

The color of paper stock shall be selected by the county treasurer; however, each form of tax statement should be distinguished by using different colors. The statements for each installment, at the option of the treasurer, may also be distinguished by using different colors.

The spaces provided for showing the year, name of county, name of city or town and mailing address of the county treasurer shall be completed, as applicable. The personal name of the treasurer is not to appear on the form.

No wording shall be added to or deleted from the form, except that when the form is printed with three (3) "A" and three (3) "B" copies the wording with respect to returning the statements shall read as follows:

RETURN "A" COPY WHEN PAYING FIRST INSTALLMENT
AND "B" COPY WHEN PAYING SECOND INSTALLMENT

Prescribed by State Board of Accountancy
County Form No. 18CD (1974)

A When paying full year's tax on or before May 10 double net tax for each installment.
First installment delinquent after May 10, 197__.
Second installment delinquent after November 10, 197__.
Add 8% penalty after delinquent dates.

COUNTY, INDIANA
TAX STATEMENT

CONSERVANCY DISTRICT

This is a valid receipt when stamped paid or validated by the county treasurer.
RETURN BOTH "A" COPIES WHEN PAYING FIRST INSTALLMENT AND BOTH "B" COPIES
WHEN PAYING SECOND INSTALLMENT.
ENCLOSE SELF-ADDRESSED STAMPED ENVELOPE WHEN PAYING BY MAIL.

Duplicate No. _____
Township or
Corporation _____

For the FIRST Installment of Tax on the following property:

Rate \$ _____

197
PAYABLE
197

| DESCRIPTION | VALUE OF REAL ESTATE | TOTAL TAX FOR EACH INSTALLMENT |
|-------------|----------------------|--------------------------------|
| | | |
| | | DELINQUENT TAX AND PENALTY |
| | | TOTAL |



PAY AMOUNT IN THIS COLUMN

PLEASE CORRECT ANY ERROR IN ADDRESS

Make check payable to TREASURER OF _____ COUNTY and mail to
County Treasurer, Court House, _____, Indiana (Zip Code).