

Welcome



Indiana County Treasurer's Association
Spring Conference



WDSSS?

What does state statute say?



Back in 1988, a youth pastor in Michigan had an idea.



W.D.S.S.S?

What Does State Statute Say?

- Firm foundation.
- Keeps you legal.
- Backs you up if you are challenged.

POP QUIZ

1. If a taxpayer makes payment by mail but the treasurer does not receive the payment, payment can still be considered on time if
 - a. The payment finally arrives within 90 days of the installment date.
 - b. The taxpayer can show reasonable evidence of mailing on time.
 - c. The taxpayer can show reasonable evidence of mailing on time and makes a duplicate payment within 30 days.

(IC 6-1.1-37-10-h-1&2 “...(a) If property taxes due and payable are not completely paid on or before the due date, a penalty shall be added to the unpaid portion in the year of the initial delinquency..... (h) If a payment is sent via the United States mail or a nationally recognized express parcel carrier but is not received by the designated recipient, the person who sent the payment is considered to have made the payment on or before the due date if the person:

- (1) can show by reasonable evidence that the payment was deposited in the United States mail, or with the express parcel carrier, on or before the due date; and
- (2) makes a duplicate payment within thirty (30) days after the date the person is notified that the payment was not received.)

2. How many times a year must a township certify to the treasurer the name and address of each person who has money due from the township?

a. Once a month.

b. Once a year.

c. Twice a year on or before June 1 and on or before December 1 or more.

d. As often as the treasurer determines.

(IC 6-1.1-22-1 “(a) On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications), the disbursing officer of each political subdivision and the township executive shall certify the name and address of each person who has money due the person from the political subdivision to the treasurer...”)

3. Even if a county treasurer does not normally provide a receipt for payment, the treasurer must provide one if the taxpayer requests one.

a. True

b. False

(IC 6-1.1-22-12 “ (c) ...a taxpayer is entitled to a validated receipt upon request.)

4. When is a treasurer allowed to collect a statement processing charge as part of the tax liability?
 - a. This is not allowed.
 - b. When a bill is under \$5.
 - c. When a county ordinance is enacted by the county council.
 - d. When the county treasurer and county auditor agree and together to enact a collection policy.

(IC 6-1.1-22-9 “(g) Notwithstanding any other law, a property tax liability of less than five dollars (\$5) is increased to five dollars (\$5). The difference between the actual liability and the five dollar (\$5) amount that appears on the statement is a statement processing charge. The statement processing charge is considered a part of the tax liability”)

Make your point already!!

When faced with a question on tax matters;

- Begin by asking “What does State Statute Say?”
- Do you have a County Ordinance?
- Department policy. (You may need to establish this.)

BEWARE...

State statute changes!

I Use "IGA.IN.GOV"



A screenshot of the IGA.IN.GOV website interface. At the top, there are navigation tabs for 'Search', 'Code', 'Bills', and 'Legislators'. Below these is a search bar with the placeholder text 'Title required, Article, Chapter or Section optional'. To the left of the search bar are four buttons labeled 'T', 'A', 'C', and 'S'. To the right is a 'Keyword' input field and a magnifying glass icon. Below the search bar is a section titled 'Upcoming Meetings'. On the right side of this section, it says 'Tuesday' with a calendar icon, and '< Feb 9 >' with '2021' below it. On the left side, there is a button that says 'View calendar details +' and a time '8:30'. Below the time, the text 'IGCS' is visible.

The End



