

RESOLUTION NO. 2021-03

**RESOLUTION OF THE FLOYD COUNTY, INDIANA COUNTY COUNCIL
ESTABLISHING A POLICY FOR WAIVER, NEGOTIATION, OR
SETTLEMENT OF CERTAIN DELINQUENT PROPERTY TAX PENALTIES**

WHEREAS, the Floyd County, Indiana County Council (the "County Council") serves as the fiscal body of Floyd County, Indiana (the "County"); and

WHEREAS, Indiana Code § 6-1.1-37-15 provides that a policy may be implemented allowing the Floyd County Treasurer ("Treasurer") and the Floyd County Auditor ("Auditor") to waive, negotiate, or settle penalties that have accrued on delinquent property taxes imposed in the County, if the policy is approved by the County Council; and

WHEREAS, the County Council believes that it would be equitable and reasonable to implement a policy allowing the Treasurer and the Auditor to waive, negotiate, or settle penalties when the Treasurer or the Auditor determines that the penalties are wholly or partially due as a result of the following error or omission:

1. The description of the property was in error.
2. The Assessment was against the wrong person.
3. Taxes on the same property were charged more than one time in the same year.
4. There was a mathematical error in computing the taxes, penalty or interest.
5. There is an error in carrying delinquent taxes forward from one tax duplicate to another.
6. The taxes, as a matter of law, were illegal.
7. There was a mathematical error in computing the assessment.
8. Through the error or omission by any state or county officer, the taxpayer was not given credit for the deductions or exemptions permitted by law.

NOW THEREFORE BE IT RESOLVED BY THE COUNTY COUNCIL OF FLOYD COUNTY, INDIANA THAT:

1. The policy attached hereto as Exhibit A (which policy allows the Treasurer and the Auditor authority to waive, negotiate, or settle penalties when the Treasurer or the Auditor determines that the penalties are wholly or partially due to the above-described errors or omissions in accordance with Indiana Code § 6-1.1-22-8.1 is HEREBY APPROVED and that the County Treasurer and the County Auditor are hereby authorized to implement the same immediately
2. This Resolution shall be effective immediately upon adoption.


DULY ADOPTED by the County Council of Floyd County at a regularly scheduled public meeting held on this, the 9th day of February, 2021.

**COUNTY COUNCIL OF
FLOYD COUNTY, INDIANA**

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FLOYD COUNTY, INDIANA**

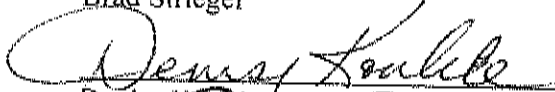
FOR

AGAINST



Brad Striegel

Brad Striegel



Denise Konkle

Denise Konkle



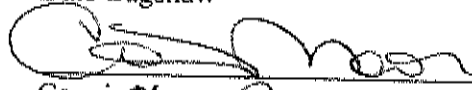
Adam Roberts

Adam Roberts



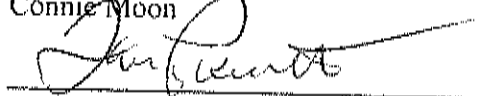
Dale Bagshaw

Dale Bagshaw



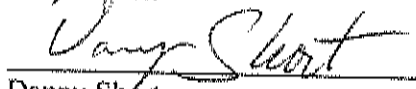
Connie Moon

Connie Moon



Tom Pickett

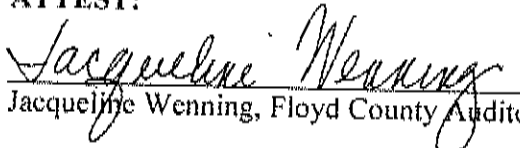
Tom Pickett



Danny Short

Danny Short

ATTEST:



Jacqueline Wenning, Floyd County Auditor

**FLOYD COUNTY POLICY REGARDING WAIVER, NEGOTIATION,
OR SETTLEMENT OF CERTAIN DELINQUENT PROPERTY TAX PENALTIES**

Section 1. The Floyd County Treasurer ("Treasurer") or the Floyd County Auditor ("Auditor") may waive, negotiate, or settle a delinquent property tax penalty if the Treasurer or the Auditor determine:

1. that the tax penalty accrued wholly or partially due to a clerical error made in the office of the Treasurer or the Auditor and
2. that the error involved one or more of the following instances:
 - a. The description of the property was in error.
 - b. The Assessment was against the wrong person.
 - c. Taxes on the same property were charged more than one time in the same year.
 - d. There was a mathematical error in computing the taxes, penalty or interest.
 - e. There is an error in carrying delinquent taxes forward from one tax duplicate to another.
 - f. The taxes, as a matter of law, were illegal.
 - g. There was a mathematical error in computing the assessment.
 - h. Through the error or omission by any state or county officer, the taxpayer was not given credit for the deductions or exemptions permitted by law.

Section 2. Any negotiated agreement or settlement agreement made pursuant to this policy and Indiana Code § 6-1.1-37-15 shall be shown by a written agreement entered into by and between the Auditor, the Treasurer, and the taxpayer or the taxpayer's authorized representative. After concluding the agreement, the Auditor shall provide a copy of the agreement to the taxpayer or the taxpayer's authorized representative.

Section 3. Any waiver, negotiation agreement, or settlement agreement made pursuant to this policy and Indiana Code § 6-1.1-37-15 shall be documented by the Auditor in the manner prescribed by Indiana Department of Local Government Finance.

Section 4. The Auditor shall provide all documentation related to a waiver, negotiation, or settlement of penalties pursuant to this policy and Indiana Code § 6-1.1-37-15 to the Indiana State Board of Accounts upon request.

This policy is made in accordance with Indiana Code § 6-1.1-37-15 and has been approved by the Floyd County Council (Resolution 2021-_____ adopted February 9, 2021).