

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Auditors, County Treasurers, County Assessors, County Council
Members, County Commissioners

FROM: Tim Jorczak, Director of Policy and Intergovernmental Affairs TJ

RE: HEA 1344-2009 Electronic Property Tax Bills

DATE: July 9, 2009

IC 6-1.1-22-8.1 was amended by HEA 1344-2009 to allow counties to send electronic property tax bills, provisional property tax bills, and reconciling property tax bills to taxpayers who elect to receive them via e-mail.

What steps does a county need to take to offer electronic tax bills?

Beginning for taxes first due and payable in 2009, the county legislative body (i.e., county commissioners in 89 counties) may adopt an ordinance authorizing tax bills to be sent via e-mail to taxpayers who have applied to receive an electronic tax bill. If the county legislative body elects to offer this option, the county treasurer and county auditor shall publicize, through appropriate media necessary to reach members of the public, the availability of the option and the applicable steps and deadlines involved to begin receiving electronic tax bills.

The format of the electronic tax bill (TS-1E), just like the standard tax bill and comparison statement, must be in a format prescribed by the Department of Local Government Finance ("Department"). The Department will give leeway in the allowable file formats, etc., to conform to county technological capabilities; the statement, however, must match the Department's prescribed format in appearance, as well as in the information provided.

How does a taxpayer apply to receive his property tax bills via e-mail?

If the county legislative body adopts an ordinance permitting the issuance of electronic tax bills, taxpayers have two ways to apply for them:

1. **State Form 53954, *Authorization for Receipt of Electronic Property Tax Statements.***
To begin receiving tax bills via e-mail, the taxpayer is required to file the application with either the county auditor or county treasurer at least thirty (30) days prior to the county's anticipated general mailing date of property tax bills. Electronic tax bills may be sent to only one individual e-mail address, regardless of the number of individuals or persons liable for the property taxes. Parcels with multiple owners need to submit the application, along with a signed statement from each other person liable for taxes, that they authorize the tax bill be sent to the designated e-mail address.

2. **State Form 46021, Sales Disclosure Form (SDF).**

When signing the SDF in Section F, the buyer may check a box requesting electronic tax bills and supply his e-mail address. These e-mail addresses are then stored in the State Sales Disclosure system until such time as the county opts to offer these tax bills, at which point a report can be generated which will automatically create a list of taxpayers who have elected this option. Because some time may pass between when a person submits a SDF and when the county chooses to authorize electronic tax bills, it is important that, upon adoption of electronic bills, a county send messages to the e-mail addresses on the list and verify that the person still wishes to receive them.

When does a taxpayer need to submit an application?

Regardless of which form is used, the election must be made at least thirty (30) days prior to the anticipated general mailing date of tax bills in the county. Forms submitted through the mail are considered filed as of the postmark date.

How much time does the taxpayer have to pay the electronic tax bill?

Electronic tax bills must be transmitted to the taxpayer **at least fifteen (15) days** prior to the first installment due date. This is the same amount of notice allowed for regular, hard copy tax bills. IC 6-1.1-22-8.1.

What happens if a taxpayer does not receive a tax bill via e-mail even though he applied to receive the tax bill via e-mail in a county that offers that service?

In a county that elects to e-mail tax bills, the county treasurer is required to maintain a record showing at least the following:

- name of the person to whom a statement or other information is transmitted by e-mail;
- the information included in the statement; and
- whether the statement was received.

If the county treasurer receives a response to the e-mail that the electronic tax bill was not received by the taxpayer, the county treasurer must then send a hard copy tax bill through the U.S. mail. The due date for the property tax bill, however, remains the same as was stated on the electronic tax bill.

What must a taxpayer do to stop receiving tax bills via e-mail?

A taxpayer, at least thirty (30) days prior to the anticipated general mailing date of tax bills in the county, may choose to either change the designated e-mail address where statements are sent, or opt out of receiving electronic tax bills altogether. Regardless of the method used initially to request the statements, the taxpayer must submit Form 53954 and record his choice with either the county treasurer or county auditor.

For more information, please contact Tim Jorczak, Director of Policy and Intergovernmental Affairs, at tjorczak@dlgf.in.gov, or (317) 234-5675.

Example Only



AUTHORIZATION FOR RECEIPT OF ELECTRONIC PROPERTY TAX STATEMENTS

State Form 53954 (6-09)

Prescribed by the Department of Local Government Finance pursuant to IC 6-1.1-22-8.1(j)

YEAR
File Mark

INSTRUCTIONS:

To be filed in person or by mail with the county auditor or county treasurer of the county where the property is located.

Filing date: Thirty (30) days prior to the anticipated general mailing date of property tax statements.

See reverse side for additional instructions and qualifications.

APPLICANT INFORMATION		
Name of applicant	Telephone number ()	
Mailing Address (number and street or P.O. box, city, state, and ZIP code)		
By submitting this application, I wish to:		
<input type="checkbox"/> Receive electronic tax statements. (See Section A below.)	<input type="checkbox"/> Change e-mail address. (See Section B below.)	<input type="checkbox"/> Cancel electronic tax statements. (See Section C below.)
PROPERTY INFORMATION (ATTACH ADDITIONAL SHEETS AS NECESSARY)		
Parcel A: Address (number and street, city, state, and ZIP code)	Parcel number	
Parcel B: Address (number and street, city, state, and ZIP code)	Parcel number	
Parcel C: Address (number and street, city, state, and ZIP code)	Parcel number	
Parcel D: Address (number and street, city, state, and ZIP code)	Parcel number	
SECTION A - CERTIFICATION FOR RECEIPT OF ELECTRONIC PROPERTY TAX STATEMENT		
I certify that I wish to receive electronic property tax statements at the following e-mail account. I understand that, by making this request, I will no longer receive property tax statements through the mail. Further, I understand that, if I later wish to change my e-mail address or begin receiving property tax statements through the mail, I must resubmit this form at least 30 days prior to the county's anticipated tax bill mailing date in a given tax year in order for the changes to take effect.		
Signature of individual to receive electronic property tax statement	E-mail address	
Signature of authorized representative	Company	
SECTION B - CHANGE OF E-MAIL ADDRESS FOR RECEIPT OF ELECTRONIC PROPERTY TAX STATEMENT		
I certify that I wish to receive electronic property tax statements at the following e-mail account. I understand that, by making this request, I will no longer receive electronic property tax statements at my prior e-mail address. Further, I understand that, at such time as I wish to change e-mail addresses or begin receiving tax statements through the mail, I must resubmit this form at least 30 days prior to the county's anticipated tax bill mailing date in a given tax year in order for the changes to take effect.		
Signature of individual to receive property tax statement	New e-mail address	Prior e-mail address
Signature of authorized representative	Company	
SECTION C - TERMINATION OF ELECTRONIC PROPERTY TAX STATEMENT OPTION		
I certify that I no longer wish to receive electronic property tax statements at the following e-mail account. I understand that, by making this request, I will once again receive property tax statements through the mail and that those statements will no longer be sent to this e-mail address. I understand that, at such time as I choose to receive tax statements electronically, I must re-file this form at least 30 days prior to the county's anticipated tax bill mailing date in a given tax year in order for the changes to take effect.		
Signature of individual to receive property tax statement	E-mail address	
Signature of authorized representative	Company	
RECEIPT FOR ELECTRONIC TAX BILL APPLICATION		
Name of applicant	E-mail address	Date filed (month, day, year)
Total number of parcels	Parcel A	Parcel B
	Parcel C	Parcel D
Request type		
<input type="checkbox"/> Receive electronic tax statements	<input type="checkbox"/> Change e-mail address	<input type="checkbox"/> Cancel electronic tax statements
Signature of county auditor or treasurer	Date signed (month, day, year)	

Example Only



SALES DISCLOSURE FORM

State Form 46021 (R9/7-09)

Prescribed by Department of Local Government Finance
Pursuant to IC 6-1.1-5.5

SDF ID

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County Year Unique ID

SDF Date: _____

PRIVACY NOTICE: The telephone numbers and Social Security numbers of the parties on this form are confidential according to IC 6-1.1-5.5-3(d).

PART 1 – To be completed by BUYER/GRANTEE and SELLER/GRANTOR
A. PROPERTY TRANSFERRED – MUST BE CONVEYED ON A SINGLE CONVEYANCE DOCUMENT

1. Property Number	Check box if applicable to parcel	5. Complete Address of Property	6. Complete Tax Billing Address (if different from property address)
A.)	<input type="checkbox"/> 2. Split <input type="checkbox"/> 3. Land <input type="checkbox"/> 4. Improvement		

7. Legal Description of Parcel A:

B.)	<input type="checkbox"/> 2. Split <input type="checkbox"/> 3. Land <input type="checkbox"/> 4. Improvement		
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7. Legal Description of Parcel B:

B. CONDITIONS – IDENTIFY ALL THAT APPLY **C. SALES DATA – DISCLOSE VALUE OF ITEMS LISTED IN TABLE B, ITEMS 1-15**

If condition 1 applies, filer is subject to disclosure and a disclosure filing fee.

YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	1. A transfer of real property interest for valuable consideration.
<input type="checkbox"/>	<input type="checkbox"/>	2. Buyer is an adjacent property owner.
<input type="checkbox"/>	<input type="checkbox"/>	3. Vacant land.
<input type="checkbox"/>	<input type="checkbox"/>	4. Exchange for other real property ("Trade").
<input type="checkbox"/>	<input type="checkbox"/>	5. Seller paid points. <i>(Provide the value Table C Item 12.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	6. Change planned in the primary use of the property? <i>(Describe in special circumstances in Table C Item 3.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	7. Existence of family or business relationship between buyer and seller. <i>(Complete Table C Item 4.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	8. Land contract. Contract term (YY): _____ and contract date (MM/DD/YYYY): _____
<input type="checkbox"/>	<input type="checkbox"/>	9. Personal property included in transfer. <i>(Provide the value Table C Item 5.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	10. Physical changes to property between March 1 and date of sale. <i>(Describe in special circumstances in Table C Item 3.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	11. Partial interest. <i>(Describe in special circumstances in Table C Item 3.)</i>
<input type="checkbox"/>	<input type="checkbox"/>	12. Easements or right-of-way grants.

1. Conveyance date (MM/DD/YYYY): _____

2. Total number of parcels: _____

3. Describe any unusual or special circumstances related to this sale, including the specification of any less-than-complete ownership interest and terms of seller financing.

YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	4. Family or business relationship existing between buyer and seller? Amount of discount: \$ _____

Disclose actual value in money, property, a service, an agreement, or other consideration.

If conditions 13-15 apply, filers are subject to disclosure, but no disclosure filing fee.

YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	13. Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgment, condemnation, or probate.
<input type="checkbox"/>	<input type="checkbox"/>	14. Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety.
<input type="checkbox"/>	<input type="checkbox"/>	15. Transfer to a charity, not-for-profit organization, or government.

5. Estimated value of personal property:	\$ _____	
6. Sales price:	\$ _____	
YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	7. Is the seller financing sale? If yes, answer questions (8-13).
<input type="checkbox"/>	<input type="checkbox"/>	8. Is buyer/borrower personally liable for loan?
<input type="checkbox"/>	<input type="checkbox"/>	9. Is this a mortgage loan?
10. Amount of loan:		\$ _____
11. Interest rate:		_____ %
12. Amount in points:		\$ _____
13. Amortization period:		_____

D. PREPARER

Preparer of the Sales Disclosure Form	Title
Address (Number and Street)	Company
City, State, and ZIP Code	Telephone Number
	E-mail

E. SELLER(S)/GRANTOR(S)

Seller 1 - Name as appears on conveyance document	Seller 2 - Name as appears on conveyance document
Address (Number and Street)	Address (Number and Street)
City, State, and ZIP Code	City, State, and ZIP Code
Telephone Number	Telephone Number
E-mail	E-mail

Under penalties of perjury, I hereby certify that this Sales Disclosure, to the best of my knowledge and belief, is true, correct and complete as required by law, and is prepared in accordance with IC 6-1.1-5.5, "Real Property Sales Disclosure Act".

Signature of Seller	Signature of Seller
Printed Name of Seller	Printed Name of Seller
Sign Date (MM/DD/YYYY)	Sign Date (MM/DD/YYYY)

F. BUYER(S)/GRANTEE(S) - APPLICATION FOR PROPERTY TAX DEDUCTIONS- IDENTIFY ALL ITEMS THAT APPLY

Buyer 1 - Name as appears on conveyance document	Buyer 2 - Name as appears on conveyance document
Address (Number and Street)	Address (Number and Street)
City, State, and ZIP Code	City, State, and ZIP Code
Telephone Number	Telephone Number
E-mail	E-mail

THE SALES DISCLOSURE FORM MAY BE USED TO APPLY FOR CERTAIN DEDUCTIONS FOR THIS PROPERTY. IDENTIFY ALL OF THOSE THAT APPLY.

YES	NO	CONDITION	YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	1. Will this property be the buyer's primary residence? Provide complete address of primary residence, including county:	<input type="checkbox"/>	<input type="checkbox"/>	3. Homestead
		Address (Number and Street)	<input type="checkbox"/>	<input type="checkbox"/>	4. Solar Energy Heating/Cooling System
		City, State ZIP Code	<input type="checkbox"/>	<input type="checkbox"/>	5. Wind Power Device
		County	<input type="checkbox"/>	<input type="checkbox"/>	6. Hydroelectric Power Device
<input type="checkbox"/>	<input type="checkbox"/>	2. Does the buyer have a homestead in Indiana to be vacated for this residence? If yes, provide complete address of residence being vacated, including county:	<input type="checkbox"/>	<input type="checkbox"/>	7. Geothermal Energy Heating/Cooling Device
		Address (Number and Street)	<input type="checkbox"/>	<input type="checkbox"/>	8. Is this property a residential rental property?
		City, State ZIP Code	<input type="checkbox"/>	<input type="checkbox"/>	9. Would you like to receive tax statements for this property via e-mail? (Provide contact information below. Please see instructions for more information. Not available in all counties.)
		County			Primary property owner contact name
					E-mail

Under penalties of perjury, I hereby certify that this Sales Disclosure, to the best of my knowledge and belief, is true, correct and complete as required by law, and is prepared in accordance with IC 6-1.1-5.5, "Real Property Sales Disclosure Act". (Note: Spouse information, Social Security and Driver's License/Other numbers are not necessary if no Homestead Deduction is being filed.)

Signature of Buyer 1	Signature of Buyer 2/Spouse
Printed Legal Name of Buyer 1	Printed Legal Name of Buyer 2/Spouse
Sign Date (MM/DD/YYYY)	Sign Date (MM/DD/YYYY)
Last 5 digits of Buyer 1 Driver's License/ID/Other Number	Last 5 digits of Buyer 2/Spouse Driver's License/ID/Other Number
State	State
Last 5 Digits of Social Security Number	Last 5 Digits of Social Security Number

PART 2 - COUNTY ASSESSOR

The county assessor must verify and complete items 1 through 14 and stamp the sales disclosure form before sending to the auditor:

1. Property	2. AV Land	3. AV Improvement	4. Value of Personal Property	5. AV Total	6. Property Class Code	7. Neighborhood Code	8. Tax District	9. Acreage
A.)								
B.)								

Assessor Stamp	10. Identify physical changes to property between March 1 and date of sale. _____ _____ _____ _____ _____	YES	NO	CONDITION
		<input type="checkbox"/>	<input type="checkbox"/>	11. Is form completed?
		<input type="checkbox"/>	<input type="checkbox"/>	12. State sales fee required?
		13. Date of sale (MM/DD/YYYY): _____		
		14. Date form received (MM/DD/YYYY): _____		

Items 15 through 18 are to be completed by the assessor when validating this sale:

15. If applicable, identify any additional special circumstances relating to validation of sale. _____ _____ _____ _____ _____ _____	YES	NO	CONDITION
	<input type="checkbox"/>	<input type="checkbox"/>	16. Sale valid for trending?
	<input type="checkbox"/>	<input type="checkbox"/>	17. Validation of sale complete?
	18. Validated by: _____		

PART 3 - COUNTY AUDITOR

Auditor Stamp	1. Disclosure fee amount collected: \$ _____ 2. Other Local Fee: \$ _____ 3. Total Fee Collected: \$ _____ 4. Auditor receipt book number: _____ 5. Date of transfer (MM/DD/YYYY): _____	YES	NO	CONDITION
		<input type="checkbox"/>	<input type="checkbox"/>	6. Is form completed?
		<input type="checkbox"/>	<input type="checkbox"/>	7. Is state fee collected?
		<input type="checkbox"/>	<input type="checkbox"/>	8. Attachments complete?

PART 4 - RECEIPT FOR STATEMENT OF DEDUCTION OF ASSESSED VALUATION

SDF ID _____	SDF Date (MM/DD/YYYY) _____	Buyer 1 - Name as appears on conveyance document _____
Parcel Number _____		Address of Property (Number and Street) _____
Check all that apply: <input type="checkbox"/> Homestead <input type="checkbox"/> Solar Energy <input type="checkbox"/> Wind Power <input type="checkbox"/> Hydroelectric <input type="checkbox"/> Geothermal <input type="checkbox"/> Rental Property <input type="checkbox"/> Electronic Statement (e-mail)		City, State, and ZIP Code of Property _____
		Auditor Signature _____ Date (MM/DD/YYYY) _____

A person who knowingly and intentionally falsifies value of transferred real property, or omits or falsifies any information required to be provided in the sales disclosure form commits a Class C felony.