

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Treasurers, Software Providers, and Print Vendors
FROM: Mary Jane Michalak, Chief of Staff / Director of Communications *umjmc*
RE: Treasurer's Tax Statement (TS-1) for 2011
DATE: September 9, 2010

Under IC 6-1.1-22-8.1, the Department of Local Government Finance ("Department") is required to prescribe the treasurer's property tax comparison statement (TS-1).

Under the statute, the TS-1 is required to contain important information about a taxpayer's current and historical tax liability. The form is designed to supply taxpayers with basic information about their assessed value, gross tax rate, deductions, and related information for the current and prior years. This form also contains all of the information on the Notice of Assessment, also known as the Form 11 notice.

Changes From 2010

The primary change is the breakdown of gross assessed value according to the circuit breaker cap allocations (homestead property; other residential property; and farmland and all other property) rather than by land and improvements.

Other minor changes were made to clarify language; calculations remain substantially similar to last year.

The back of the document has been updated to reflect the changes to the front of the form and to clean up unclear or omitted language from the prior year.

Homestead Verification Form

A county's homestead verification form should match the attached form substantially; however, there is ample space on the verification form to allow counties to format the document in accordance with their mailing and processing needs.

The statute requires the homestead verification form to be on different colored paper from the rest of the statement. To promote consistency statewide and ensure that taxpayers notice the verification form, the Department is requesting that the verification form be on pink, rose, or other similarly-colored paper.

Remittance Coupons

Similar to last year, the Department will allow counties to format remittance coupons in accordance with their mail and payment processing needs; however, the Department still requires that some criteria be met.

Coupons must contain the information outlined in the suggested coupon format attached to this memorandum. This information includes the name and address of the property owner, payment due date, parcel number and legal description. In addition, the remittance coupon will be the location of any late payment penalties and interest owed by the taxpayer. The Department also suggests that the same or substantially similar language as provided on the suggested remittance stub be utilized regarding the addition of late payment penalties (see the top of the suggested remittance stub for the preferred language.)

While the Department will be giving a great amount of latitude in the arrangement of the coupons, care should be taken to avoid adding substantially duplicative information.

Approval and Formatting

The State Board of Accounts will not be reviewing TS-1 forms for compliance. The Department will be the sole agency approving tax statements. Each county should send proofs of their tax bills to Chief-of-Staff/Director of Communications Mary Jane Michalak, at mmichalak@dlgf.in.gov for approval.

There is no specified color for the TS-1 document (except for the homestead verification form, as mentioned above). Counties are free to print either in color, or in black and white. Very minor modifications can be made upon request to the Department when the document is submitted for approval.

The attached document has been prepared in standard (8.5x11) format. Upon request, different sizes can be accommodated in accordance with a county's mail and payment processing needs.

Included along with the document format is the State-approved calculation method for all of the fields in the document.

The Department looks forward to working with counties, software providers, and print vendors to ensure this process continues to work smoothly. For questions about the approval process or about the TS-1 in general, please contact Mary Jane Michalak at 317.232.3785 or mmichalak@dlgf.in.gov.