

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All County Auditors and Treasurers
FROM: Micah G. Vincent, Commissioner *MGV*
RE: Property Tax Installment Plans
DATE: May 17, 2013

On April 12, 2013, Governor Mike Pence signed into law Senate Enrolled Act 275 ("SEA 275"). Sections 1 and 2 make changes to property tax installment plans. Please note, this memorandum is intended to be an informative bulletin; it is not a substitute for reading the law.

Section 1 amends IC 6-1.1-24-1.2 to require a county auditor to remove a tract or an item of real property from the list certified under IC 6-1.1-24-1 before a tax sale if the county treasurer and the taxpayer make a written agreement for the payment of the delinquent taxes, and a copy of the agreement is provided to the county auditor before July 1. This amendment is effective July 1, 2013.

Section 2 amends IC 6-1.1-22-9.7(f) to require a county treasurer to develop and implement a plan to accept partial payments of property taxes if a county fiscal body does not adopt an ordinance allowing taxpayers to pay in one or more installments. The county treasurer must notify taxpayers of the plan to accept partial payments either on the property tax bill or envelope. This amendment is effective of January 1, 2014.

Questions may be directed to Communications Director Jenny Banks (317) 234-4376 or jbanks@dlgf.in.gov.