SPECIAL MESSAGE TO PROPERTY OWNER

_____ County has elected to send provisional tax statements. This bill was calculated based on _____% of your 2009 property tax liability. This is not your final bill. When you receive your final bill, it will include a detailed comparison statement.

HOW YOUR PROPERTY TAX BILL IS CALCULATED

Taxpayer Name	Property Address	Date of Notice	Parcel Number	Taxing District
A1	A2	A3	A4	A5

Space reserved for county data purposes

TABLE 1: SUMMARY OF YOUR PROVISIONAL TAXES

TAX SUMMARY ITEM	PROVISIONAL AMOUNT
1. Total gross assessed value for 2009	**1A1**
2. Total net property tax due last year	**1A2**
2a. Adjustments for 2010 (If applicable. See reverse for more information)	1A3
3. Equals subtotal provisional property tax liability	**1A4**
3a. Minus adjustment for property tax cap	1A5
3b. Minus adjustment for 65 years & over cap (If applicable)	1A6
4. Equals total provisional property tax due - your payment below includes 1/2 of this amount	**1A7**

Under Indiana law, _____ County (insert county) has sent provisional statements because the county did not complete the abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in (insert year) in each taxing district before _____. The statement is due to be paid in installments on _____ (insert date) and _____ (insert date). The statement is based on _____ percent (___%) (insert percentage) of your tax liability for taxes payable in _____ (insert year), subject to adjustment to the tax liability as prescribed by the department of local government finance and adjustment for any new construction on your property or any damage to your property. After the abstract of property is complete, you will receive a reconciling statement in the amount of your actual tax liability for taxes payable in (insert year), minus the amount you pay under this provisional statement.

*Charges not subject to the property tax cap include property tax levies approved by voters through referendum. In Lake County and St. Joseph County, this line also reflects debt obligations incurred prior to the creation of property tax caps. When added to the base property tax cap amount for your property, this creates the maximum effective tax cap rate.

RECEIPT

DEDUCTIONS APPLICABLE TO THIS PROPERTY [1]		OTHER CHARGES	SUMMARY OF CHARGES
1	5	1	**TAX DUE FOR THIS INSTALLMENT:**
2	6	2	**OTHER CHARGES:**
3	7	3	**PENALTIES AND INTEREST:**
4	8	4	
DUE DATE:			TOTAL PROVISIONAL AMT. DUE:

1. If any circumstances have changed that would make you ineligible for a deduction that you have been allowed in the deductions block above, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you will be liable for taxes and penalties on the amount deducted.

A FIVE PERCENT (5%) PENALTY WILL BE ADDED IF THE INSTALLMENT OF THE TAX BILL IS PAID WITHIN THIRTY (30) DAYS AFTER THE DUE DATE. A TEN PERCENT (10%) PENALTY WILL BE ADDED IF AN INSTALLMENT OF THE TAX BILL IS NOT PAID WITHIN THIRTY (30) DAYS AFTER THE DUE DATE. YOU WILL RECEIVE A SECOND NOTICE FOR PAYMENT OF THE BALANCE OF YOUR 2009 PROPERTY TAXES PAYABLE IN 2010.

PROVISIONAL INSTALLMENT

DELINQUENT AFTER:

PROPERTY NUMBER

LEGAL DESCRIPTION

NAME AND ADDRESS OF PROPERTY OWNER

SUMMARY OF CHARGES

TAX DUE FOR THIS INSTALLMENT:

OTHER CHARGES:

PENALTIES AND INTEREST:

PAY THIS AMOUNT FOR PROVISIONAL PAYMENT

MAKE CHECKS PAYABLE TO:_____ COUNTY TREASURER. RETURN THIS PORTION WITH YOUR CHECK. IF RECEIPT IS REQUESTED, SEND WITH SELF ADDRESSED, STAMPED ENVELOPE.