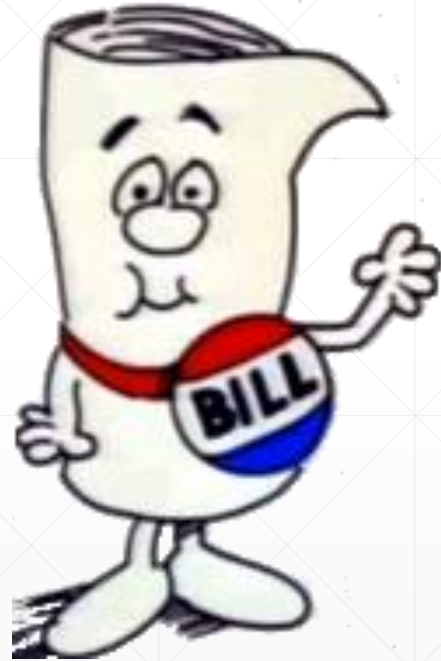


ICTA Legislative Committee

Jamesi F. Lemon
LaGrange County Treasurer
ICTA Legislative Chair



ICTA Legislative Committee

- Jamesi F. Lemon, LaGrange County, Chair
 - Bill Royce, Allen County, ICTA President
 - Kitty Merkley, Dubois County, ICTA Vice President
 - Jessica McClellan, Monroe County, ICTA Treasurer
 - Nicole Stahl, Greene County, ICTA Secretary
 - Angie Birchmeier, Marshall County
 - Kathy Easterday, Fulton County
 - Rhonda J. Helser, Kosciusko County
-

SB 195

- Considers metered mail on time if it is stamped on or before the due date and received within five days of the due date.
 - If the payment has a postmark on or before 30 days past the due date, a 5% penalty applies as long as no prior delinquencies exist.
-

SB 275

- Waives penalties and interest added before January 1, 2021
 - First due and payable before January 1, 2021
 - Before November 1, 2022 all delinquent taxes and special assessments are paid, as well as all taxes and special assessments first due and payable after December 31, 2020.
 - Does not apply to interest and penalties to any delinquent property tax installments or special assessments on a property that was purchased or sold in any prior tax sale.
-

What should you do if you have a problem or concern?

- Reach out to the ICTA first not your local legislator.
 - Send an email to me at jlemon@lagrangecounty.org or to Bill at William.Royce@co.allen.in.us.
 - Allows the ICTA to see how the issue affects all counties. It allows us to work together to work out the details and make sure bills work for the majority.
 - Sometimes we find current code may solve an issue you are having.
 - We are stronger together!
-

Where is session this year?

- Session is just past the halfway point.
 - 166 bills left the Senate
 - 148 bills left the House
 - Two have passed both the Senate and the House and have been signed by Governor Holcomb.
 - HB 1056 – Records bill correcting some language passed last year.
 - SB 1 – Civil immunity related to COVID-19
-

Indiana General Assembly www.iga.in.gov

The screenshot shows the Indiana General Assembly website for the 2021 session. The browser address bar shows 'iga.in.gov'. The main navigation menu includes 'Information', 'Session', 'Committees', 'Legislation', 'Laws', and 'Publications'. A dropdown menu is open under 'Legislation', with 'Bills' circled in red. Other options in the dropdown are 'By Legislator', 'Resolutions', and 'By Subject'. The search bar is located in the top right, with tabs for 'Code', 'Bills', and 'Legislators'. The 'Upcoming Meetings' section shows 'Friday Feb 26 2021' and 'No meetings scheduled for this day.' The 'Watch Live' and 'Video Archive' buttons are also visible. The footer contains links for 'Site Map', 'Contact Us', 'Find Your Legislator', 'Accessibility', 'Agency Reports Portal', 'in.gov', 'Find an Agency', and 'Find a Person'.

Indiana General Assembly
2021 Session

Information Session Committees Legislation Laws Publications

Search Code Bills Legislators

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Upcoming Meetings Friday
View calendar details + < Feb 26 2021 >

No meetings scheduled for this day.

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Notices Find Your Legislator Senate House of Representatives Interim Committees

FAQs
Learn about past and present members of the Indiana General Assembly
How are topics chosen for summer study committees?
Find and watch a recorded Session or Committee meeting
Accessibility Support

Archives
Interim (2000 - 2013)
Session (2000 - 2013)
Indiana Code (2009 - present)

Publications
Administrative Code
Property Tax Studies
Reports from Agencies
Indiana Tax Incentive Review
Submit Agency Reports

Site Map Contact Us Find Your Legislator Accessibility Agency Reports Portal in.gov Find an Agency Find a Person



Indiana General Assembly

2021 Session

- Information
- Session
- Committees
- Legislation
- Laws
- Publications

- Search
- Code
- Bills**
- Legislators

Enter bill number

All
 Senate
 House
 Enrolled

- Bills**
- Resolutions
- By Legislator
- By Subject

Current 2021 Session ▾

Bills for 2021 Session



As bills are introduced during the legislative session, the bill number and short description are included in the list below. Active bills are displayed in blue. All bills must achieve certain milestones within specific deadlines throughout the legislative process in order to remain active. Those bills that do not are displayed in gray once the milestone has passed, and a label of "Inactive" is applied for use by screen reader adaptive technologies.

Senate:

- SB 1:** Civil immunity related to COVID-19.
- SB 2:** Funding for virtual instruction in public schools.
- SB 3:** Telehealth matters.
- SB 4:** Health care provider immunity.
- SB 5:** Appeal of local health enforcement actions.
- SB 6:** State house monument to suffragists.
- SB 7:** Forensic nurses.
- SB 8:** Traffic enforcement in residential complexes and on property governed by homeowners associations.
- SB 9:** Indiana passenger rail commission.
- SB 10:** Statewide maternal mortality review committee.
- SB 11:** Collection of veteran status information.
- SB 12:** Service dog endorsement on operator's license.
- SB 13:** Lake County judicial nominating commission.
- SB 14:** Criminal court magistrate for Lake County.
- SB 15:** Driver instructions of law enforcement procedures.
- SB 16:** Tax credit for teachers' classroom supplies.
- SB 17:** Campground matters.
- SB 18:** Disabled veteran renter's deduction.
- SB 19:** Required information on student ID cards.
- SB 20:** Regulation of micro market food sales.
- SB 21:** Sheriff reimbursement rate.
- SB 23:** Sessions of the general assembly.
- SB 24:** Forfeiture.
- SB 25:** Grocery and drug store cold beer sales.
- SB 26:** Direct wine seller's permit

House:

- HB 1001:** State budget.
- HB 1002:** Civil immunity related to COVID-19.
- HB 1003:** Tuition support.
- HB 1004:** Small business restart grant program.
- HB 1005:** School choice matters.
- HB 1006:** Law enforcement officers.
- HB 1007:** State health improvement and grant program.
- HB 1008:** Student learning recovery grant program.
- HB 1009:** TANF program.
- HB 1010:** Health officers and local health departments.
- HB 1011:** Equal pay; wage disclosure protection.
- HB 1012:** Health care consent for pelvic examinations.
- HB 1013:** Railroad crossings.
- HB 1014:** Hazardous materials facilities near waterways.
- HB 1015:** Law enforcement officer misconduct data base.
- HB 1016:** Criminal justice studies and reform.
- HB 1017:** Pilot program to fund educational attainment.
- HB 1018:** Interim study committee.
- HB 1019:** Unlawful slating.
- HB 1020:** Personal exemptions.
- HB 1021:** Health workforce student loan repayment program.
- HB 1022:** Minimum age for juvenile detention.
- HB 1023:** Summons to appear for a misdemeanor.
- HB 1024:** Property tax relief.
- HB 1025:** Enterprise zone renewals



Indiana General Assembly

2021 Session

- Information
- Session
- Committees
- Legislation**
- Laws
- Publications

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Enter bill number

Search for Bills...

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- ← Latest version >
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- Bill Details >
- Bill Actions >
- Senate Amendments +
- House Amendments +
- Senate Roll Calls +
- House Roll Calls +
- Bill Versions +
- Committee Reports +

Senate Bill 195



Senate Bill (S)

Authored by [Sen. Jeff Raatz](#), [Sen. Dennis Kruse](#).
 Co-Authored by [Sen. Mike Gaskill](#), [Sen. Linda Rogers](#).
 Sponsored by [Rep. Brad Barrett](#).

Authors / Co-Authors / Sponsors +

DIGEST

Proof of mailing date. Provides that payment mailed to the county treasurer with metered postage is timely received if: (1) the envelope is properly addressed to the principal office of the county treasurer; (2) the envelope has sufficient metered postage from a meter postage provider approved by the United States Postal Service; (3) the metered postage is affixed to the envelope and bears the actual date of when it was affixed and that date is on or before the due date; and (4) the envelope is received by the county treasurer not later than five days after the due date.

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2021 Session

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- Senate Roll Calls +
- House Roll Calls +
- Bill Versions +
- Committee Reports +

Actions for Senate Bill 195



Reverse

All Actions House Actions Senate Actions

H 03/01/2021 First reading: referred to Committee on [Local Government](#)

S 02/03/2021 Referred to the House

S 02/02/2021 House sponsor: Representative Barrett

S 02/02/2021 Third reading: passed; [Roll Call 49: yeas 47, nays 0](#)

S 02/01/2021 Second reading: ordered engrossed

S 01/28/2021 Committee report: amend do pass, adopted

S 01/25/2021 Senators Gaskill and Rogers added as coauthors

S 01/14/2021 Senator Kruse added as second author

S 01/05/2021 First reading: referred to Committee on [Local Government](#)

S 01/05/2021 Authored by Senator Raatz



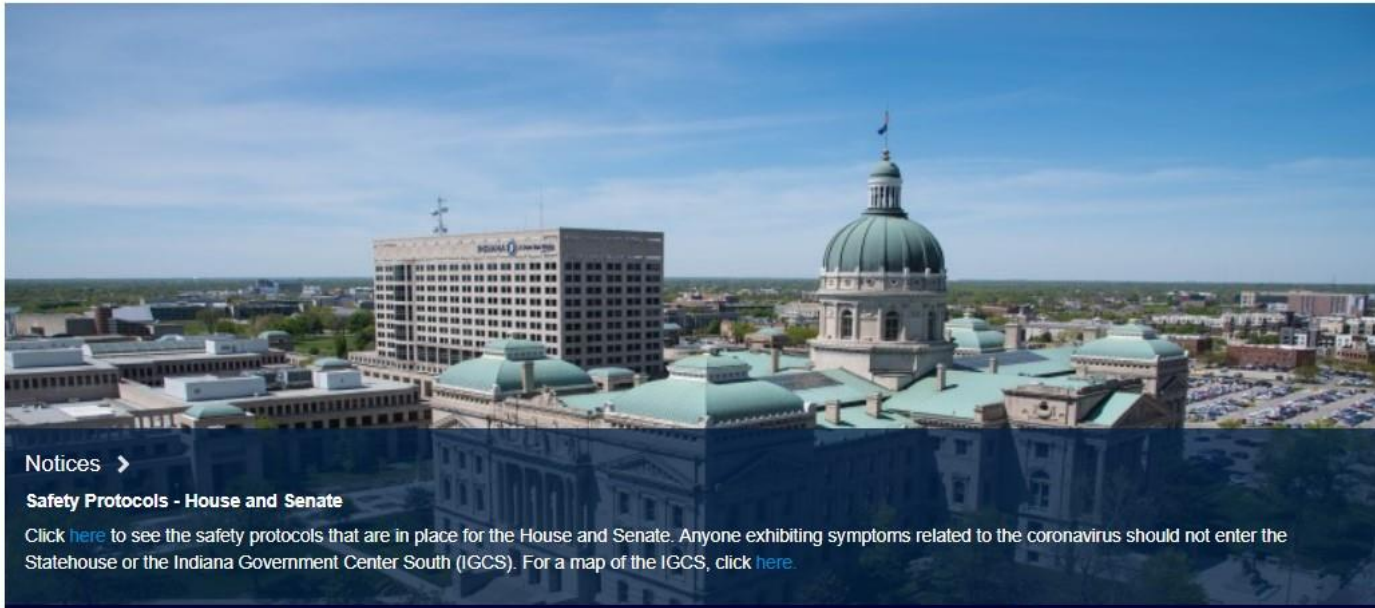
Indiana General Assembly 2021 Session

- Information
- Session
- Committees
- Legislation
- Laws
- Publications

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T A C S 🔍



Notices >

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Click [here](#) to see the safety protocols that are in place for the House and Senate. Anyone exhibiting symptoms related to the coronavirus should not enter the Statehouse or the Indiana Government Center South (IGCS). For a map of the IGCS, click [here](#).

- Notices
- Find Your Legislator
- Senate
- House of Representatives
- Interim Committees

Upcoming Meetings

Tuesday

View calendar details +

< Mar 2 >
2021

- 9:30 Room 233
(S) Homeland Security and Transportation
- 1:30 IGCS Chamber
(H) House Session
- 1:30 Senate Chamber
(S) Senate Session

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Learn about past and present members of the Indiana General Assembly
 How are topics chosen for summer study committees?
 Find and watch a recorded Session or Committee meeting
 Accessibility Support

Archives

Interim (2000 - 2013)
 Session (2000 - 2013)
 Indiana Code (2009 - present)

Publications

Administrative Code
 Property Tax Studies
 Reports from Agencies
 Indiana Tax Incentive Review
 Submit Agency Reports



Indiana General Assembly 2021 Session

- Information
- Session
- Committees
- Legislation
- Laws
- Publications

- Search
- Code
- Bills
- Legislators

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T A C S tax sale 🔍

Build Your Search | Enter search terms in at least one of the fields below

Keyword Contains

Add More Fields

Refine Your Search | Narrow your search using any of the filters below (Optional)

Enrolled

Filter by Year

Current Session to Current Session

NOTE: Years 2013-2009 only include results from the Indiana Code.

Filter by Chamber

Both

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- LAW (5021)
- Law
- ARTICLE (6)
- CHAPTER (535)
- SECTION (4480)
- Session year

5021 results Sort by: Relevance

- 1 2 3 ... 502 503

displaying 1 to 10 of 5021

IC 6-1.1-24-1.7 Properties not suitable for tax sale; notice

Session Year: 2020 IC 6-1.1 ARTICLE 1.1. PROPERTY TAXES TITLE 6. TAXATION
 IC 6-1.1-24 Chapter 24. Sale of Real Property When Taxes or Special Assessments Become Delinquent

IC 6-1.1-24-17 Assignment of a certificate of sale to a nonprofit entity

Session Year: 2020 IC 6-1.1 ARTICLE 1.1. PROPERTY TAXES TITLE 6. TAXATION
 IC 6-1.1-24 Chapter 24. Sale of Real Property When Taxes or Special Assessments Become Delinquent

IC 6-1.1-24 Chapter 24. Sale of Real Property When Taxes or Special Assessments Become Delinquent

Session Year: 2020 IC 6-1.1 ARTICLE 1.1. PROPERTY TAXES TITLE 6. TAXATION

Where do most of our laws come from?

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Information Session Committees Legislation Laws Publications

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Mar 2 2021

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9:30	Room 233
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1:30	IGCS Chamber
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FAQs

Learn about past and present members of the Indiana General Assembly
How are topics chosen for summer study committees?
Find and watch a recorded Session or Committee meeting
Accessibility Support

Archives

Interim (2000 - 2013)
Session (2000 - 2013)
Indiana Code (2009 - present)

Publications

Administrative Code
Property Tax Studies
Reports from Agencies
Indiana Tax Incentive Review
Submit Agency Reports

Site Map Contact Us Find Your Legislator Accessibility Agency Reports Portal in.gov Find an Agency Find a Person

Where do most of our laws come from? IC 6-1.1

Indiana General Assembly, 2021

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Indiana General Assembly 2021 Session

Information Session Committees Legislation **Laws** Publications

Search **Code** Bills Legislators

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6 1.1 C S Keyword

Upcoming Meetings

Tuesday
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2021

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FAQs

Learn about past and present members of the Indiana General Assembly
How are topics chosen for summer study committees?
Find and watch a recorded Session or Committee meeting
Accessibility Support

Archives

Interim (2000 - 2013)
Session (2000 - 2013)
Indiana Code (2009 - present)

Publications

Administrative Code
Property Tax Studies
Reports from Agencies
Indiana Tax Incentive Review
Submit Agency Reports

Site Map Contact Us Find Your Legislator Accessibility Agency Reports Portal in.gov Find an Agency Find a Person



Indiana General Assembly 2021 Session

Search Code Bills Legislators

Title required, Article, Chapter or Section optional

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- Information
- Session
- Committees
- Legislation
- Laws
- Publications

- Title 1. General Provisions
- Title 2. General Assembly
- Title 3. Elections
- Title 4. State Offices and Administration
- Title 5. State and Local Administration
- Title 6. Taxation**
 - Article 1. Repealed
 - Article 1.1. Property Taxes
 - Chapter 1. General Definitions and Rules of C...
 - Chapter 2. Imposition of Tax
 - Chapter 3. Procedures for Personal Property A...
 - Chapter 4. Procedures for Real Property Asse...
 - Chapter 5. Real Property Assessment Records
 - Chapter 5.5. Sales Disclosure Forms
 - Chapter 6. Assessment of Certain Forest Lands
 - Chapter 6.2. Assessment of Certain Windbreaks
 - Chapter 6.5. Repealed
 - Chapter 6.7. Assessment of Filter Strips
 - Chapter 6.8. Assessment of Cemetery Land
 - Chapter 7. Taxation of Mobile Homes
 - Chapter 8. Taxation of Public Utility Companies

2020 Code Title 6 Article 1.1

Reference Material Print Version tax sale 1 of 185

IC 6	TITLE 6. TAXATION
Art. 1.	REPEALED
Art. 1.1.	PROPERTY TAXES
Art. 1.5.	INDIANA BOARD OF TAX REVIEW
Art. 2.	REPEALED
Art. 2.1.	REPEALED
Art. 2.3.	UTILITY RECEIPTS TAX
Art. 2.5.	STATE GROSS RETAIL AND USE TAXES
Art. 3.	STATE INCOME TAXES
Art. 3.1.	STATE TAX LIABILITY CREDITS
Art. 3.5.	LOCAL TAXATION
Art. 3.6.	LOCAL INCOME TAXES
Art. 4.	REPEALED
Art. 4.1.	DEATH TAXES
Art. 5.	REPEALED
Art. 5.1.	REPEALED
Art. 5.5.	TAXATION OF FINANCIAL INSTITUTIONS
Art. 6.	MOTOR FUEL AND VEHICLE EXCISE TAXES
Art. 7.	TOBACCO TAXES
Art. 8.	MISCELLANEOUS
Art. 8.1.	DEPARTMENT OF STATE REVENUE, TAX ADMINISTRATION
Art. 9.	DUNKEEPER'S TAXES; OTHER LOCAL TAXES
Art. 10.	TAXATION OF INTERNET ACCESS
IC 6-1	ARTICLE 1. REPEALED
	<i>Repealed by P.L. 1-1993, SEC. 27.</i>
IC 6-1.1	ARTICLE 1.1. PROPERTY TAXES
Ch. 1.	General Definitions and Rules of Construction
Ch. 2.	Imposition of Tax
Ch. 3.	Procedures for Personal Property Assessment
Ch. 4.	Procedures for Real Property Assessment
Ch. 5.	Real Property Assessment Records
Ch. 5.5.	Sales Disclosure Forms
Ch. 6.	Assessment of Certain Forest Lands
Ch. 6.2.	Assessment of Certain Windbreaks
Ch. 6.5.	Repealed
Ch. 6.7.	Assessment of Filter Strips
Ch. 6.8.	Assessment of Cemetery Land
Ch. 7.	Taxation of Mobile Homes
Ch. 8.	Taxation of Public Utility Companies
Ch. 8.2.	Credit for Railroad Car Maintenance and Improvements
Ch. 8.5.	Assessment of Industrial Facilities in Lake County
Ch. 8.7.	Assessment of Industrial Facilities
Ch. 9.	Assessment of Omitted or Undervalued Tangible Property
Ch. 10.	Exemptions
Ch. 10.1.	Repealed
Ch. 10.3.	County Option Exemption of Business Personal Property
Ch. 11.	Exemption Procedures
Ch. 12.	Assessed Value Deductions and Deduction Procedures
Ch. 12.1.	Deduction for Rehabilitation or Redevelopment of Real Property in Economic Revitalization Areas
Ch. 12.2.	Repealed
Ch. 12.3.	Repealed
Ch. 12.4.	Investment Deduction
Ch. 12.5.	Infrastructure Development Zones
Ch. 12.6.	Deduction for Model Residence
Ch. 12.7.	Deduction for Personal Property Within a Certified Technology Park
Ch. 12.8.	Deduction for Residence in Inventory



Indiana General Assembly 2021 Session

- Information
- Session
- Committees
- Legislation
- Laws
- Publications

- Search
- Code
- Bills
- Legislators

Title required, Article, Chapter or Section optional

- Title 1. General Provisions
- Title 2. General Assembly
- Title 3. Elections
- Title 4. State Offices and Administration
- Title 5. State and Local Administration
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 - Chapter 6.8. Assessment of Cemetery Land
 - Chapter 7. Taxation of Mobile Homes
 - Chapter 8. Taxation of Public Utility Companie...

2020 Code Title 6 Article 1.1

Reference Material Print Version tax sale 1 of 185

- (2) local unit of government (as defined in IC 14-22-31.5-1), but only if the local unit of government:
 - (A) acquired the land in a **tax sale** procedure under IC 6-1.1; or
 - (B) has held the land for not less than three (3) years prior to the date on which the for-profit land developer acquires it from the local unit of government.

Land in inventory to which this subsection applies shall be assessed on the first assessment date immediately following the date on which the land developer acquires title to the land in inventory. Notwithstanding section 13(a) of this chapter, land in inventory to which this subsection applies is considered to be devoted to agricultural use and shall be assessed at the agricultural land base rate. After the initial assessment under this subsection, land in inventory to which this subsection applies shall be reassessed in accordance with subsection (i).

[Pre-1975 Property Tax Recodification Citation: 6-1-26-9 part.]

Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.49, SEC.1. As amended by P.L.90-2002, SEC.35; P.L.154-2006, SEC.1; P.L.118-2013, SEC.2; P.L.85-2019, SEC.1; P.L.257-2019, SEC.13; P.L.154-2020, SEC.2.

IC 6-1.1-4-12.4 "Oil or gas interest"; assessment

Sec. 12.4. (a) For purposes of this section, the term "oil or gas interest" includes but is not limited to:

- (1) royalties;
- (2) overriding royalties;
- (3) mineral rights; or
- (4) working interest;

in any oil or gas located on or beneath the surface of land which lies within this state.

(b) Oil or gas interest is subject to assessment and taxation as real property. Notwithstanding section 4.2 of this chapter, each oil or gas interest shall be assessed annually by the assessor of the township in which the oil or gas is located, or the county assessor if there is no township assessor for the township. The township or county assessor shall assess the oil or gas interest to the person who owns or operates the interest.

(c) A piece of equipment is an appurtenance to land if it is incident to and necessary for the production of oil and gas from the land covered by the oil or gas interest. This equipment includes but is not limited to wells, pumping units, lines, treaters, separators, tanks, and secondary recovery facilities. These appurtenances are subject to assessment as real property. Notwithstanding section 4.2 of this chapter, each of these appurtenances shall be assessed annually by the assessor of the township in which the appurtenance is located, or the county assessor if there is no township assessor for the township. The township or county assessor shall assess the appurtenance to the person who owns or operates the working interest in the oil or gas interest.

Formerly: Acts 1975, P.L.48, SEC.2. As amended by P.L.146-2008, SEC.66; P.L.112-2012, SEC.8; P.L.86-2018, SEC.29.

IC 6-1.1-4-12.5 Repealed

Formerly: Acts 1975, P.L.48, SEC.3. Repealed by P.L.198-2001, SEC.122.

IC 6-1.1-4-12.6 Assessed value of oil or gas interests; schedule; penalty

Sec. 12.6. (a) For purposes of this section, the term "secondary recovery method" includes but is not limited to the stimulation of oil production by means of the injection of water, steam, hydrocarbons, or chemicals, or by means of in situ combustion.

- (b) The total assessed value of all interests in the oil located on or beneath the surface of a particular tract of land equals the product of:
 - (1) the average daily production of the oil; multiplied by
 - (2) three hundred sixty-five (365); and multiplied by
 - (3) the posted price of oil on the assessment date.

However, if the oil is being extracted by use of a secondary recovery method, the total assessed value of all interests in the oil equals one-half (1/2) the assessed value computed under the formula prescribed in this subsection. The appropriate township assessor (if any), or the county assessor if there is no township assessor for the township, shall, in the manner prescribed by the department of local government finance, apportion the total assessed value of all interests in the oil among the owners of those interests.

(c) The appropriate township assessor, or the county assessor if there is no township assessor for the township, shall, in the manner prescribed by the department of local government finance, determine and apportion the total assessed value of all interests in the gas located beneath the surface of a particular tract of land.

(d) The department of local government finance shall prescribe a schedule for township and county assessors to use in assessing the oil or gas interests described in section 12.4(a) of this chapter and the appurtenances described in section 12.4(c) of this chapter. The owner or owner's agent of the oil or gas interests or appurtenances described in section 12.4 of this chapter must file the schedule by May 15 each year with the appropriate township assessor (if any), or the county assessor if there is no township assessor for the township.

(e) If a person fails to file the schedule required by subsection (d) on or before the due date, the county auditor shall add a penalty of twenty-five dollars (\$25) to the person's next property tax installment. The county auditor shall also add an additional penalty to the taxes payable by the person if the person fails to file the schedule within thirty (30) days after the due date. The amount of the additional penalty is ten percent (10%) of the taxes finally determined to be due with respect to the property which should have been reported on the schedule.

Jamesi F. Lemon

jlemon@lagrangecounty.org

(260) 499-6315
