

STATE OF INDIANA

BEFORE THE BOARD OF CLARK COUNTY COMMISSIONERS

RESOLUTION NO. 3-2023

**A RESOLUTION ADOPTING DELINQUENT PROPERTY TAX PENALTY POLICY
FOR THE CLARK COUNTY TREASURER**

WHEREAS, the Board of Commissioners of Clark County, Indiana (the “Board”), is the executive body of Clark County government pursuant to the provisions of I.C. 36-2-2-2; and,

WHEREAS, the Board is also the legislative body of Clark County government pursuant to the provisions of I.C. 36-1-2-9; and,

WHEREAS, the Clark County Treasurer has received a recommendation from the Indiana State Board of Accounts that the County should adopt a policy for delinquent property tax penalties; and

WHEREAS, the Board now desires to adopt Indiana Code 6-1.1-37-10 in its entirety as the County’s policy for delinquent property tax penalties as fully set forth in the attached **Exhibit “A”**.

NOW, THEREFORE, BE IT RESOLVED by the Board of Clark County Commissioners as follows:

1. The Board hereby Adopts the Delinquent Property Tax Penalty Policy for the Clark County Treasurer as fully set forth in Indiana Code 6-1.1-37-10 in the attached **Exhibit “A”**.

2. This Resolution shall be in full force and effect upon its passage and promulgation as evidenced by the affirmative signatures of the undersigned as the majority of the duly elected and serving members of the Board.

So Resolved this 14 day of September, 2023.

Members voting "NO":

Bryan Glover, Commissioner

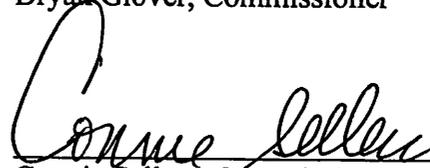
Connie Sellers, Commissioner

Jack Coffman, Commissioner

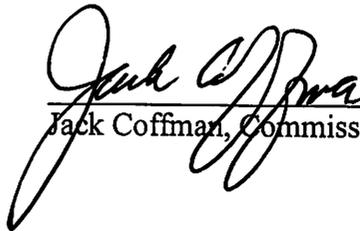
Members voting "YES":



Bryan Glover, Commissioner



Connie Sellers, Commissioner



Jack Coffman, Commissioner

Attested by:



Danny Yost, Clark County Auditor

EXHIBIT "A"

IC 6-1.1-37-10 Penalties for delinquent taxes; amount; application of amounts paid; when payments considered to be made; initial penalty period

Sec. 10. (a) If property taxes due and payable are not completely paid on or before the due date, a penalty shall be added to the unpaid portion in the year of the initial delinquency. The penalty is equal to an amount determined as follows:

(1) If:

(A) subject to subsection (g), the real property taxes due and payable are completely paid on or before the date thirty (30) days after the due date; and

(B) the taxpayer is not liable for:

(i) delinquent property taxes first due and payable in a previous tax payment for the same parcel; or

(ii) a penalty that is owed from a previous tax payment for the same parcel;

the amount of the penalty is equal to five percent (5%) of the amount of delinquent taxes.

(2) If:

(A) subject to subsection (g), personal property taxes due and payable are not completely paid on or before the date thirty (30) days after the due date; and

(B) the taxpayer is not liable for:

(i) delinquent property taxes first due and payable in a previous tax payment for a personal property tax return for property in the same taxing district; or

(ii) a penalty that is owed from a previous tax payment;

the amount of the penalty is equal to five percent (5%) of the amount of delinquent taxes.

(3) If subdivision (1) or (2) does not apply, the amount of the penalty is equal to ten percent (10%) of the amount due and payable as of the tax date.

A payment received under this subsection shall be applied first to the delinquent tax amount and then to any associated penalties.

(b) With respect to property taxes due in two (2) equal installments under IC 6-1.1-22-9(a), on the day immediately following the due dates of the first and second installments in each year following the year of the initial delinquency, an additional penalty equal to ten percent (10%) of any taxes remaining unpaid shall be added. With respect to property taxes due in installments under IC 6-1.1-22-9.5, an additional penalty equal to ten percent (10%) of any taxes remaining unpaid shall be added on the day immediately following each date that succeeds the last installment due date by:

(1) six (6) months; or

(2) a multiple of six (6) months.

(c) The penalties under subsection (b) are imposed only on the principal amount of the delinquent taxes.

(d) If the department of local government finance determines that an emergency has occurred which precludes the mailing of the tax statement in any county at the time set forth in IC 6-1.1-22-8.1, the department shall establish by order a new date on which the installment of taxes in that county is due and no installment is delinquent if paid by the date so established.

(e) If any due date falls on a Saturday, a Sunday, a national legal holiday recognized by the federal government, or a statewide holiday, the act that must be performed by that date is timely if performed by the next succeeding day that is not a Saturday, a Sunday, or one (1) of those holidays.

(f) Subject to subsections (h) and (i), a payment to the county treasurer is considered to have been paid by the due date if the payment is:

(1) received on or before the due date by the county treasurer or a collecting agent appointed by the county treasurer;

- (2) deposited in United States first class mail:
 - (A) properly addressed to the principal office of the county treasurer;
 - (B) with sufficient postage; and
 - (C) postmarked by the United States Postal Service as mailed on or before the due date;
- (3) deposited with a nationally recognized express parcel carrier and is:
 - (A) properly addressed to the principal office of the county treasurer; and
 - (B) verified by the express parcel carrier as:
 - (i) paid in full for final delivery; and
 - (ii) received by the express parcel carrier on or before the due date;
- (4) deposited to be mailed through United States registered mail, United States certified mail, or United States certificate of mailing:
 - (A) properly addressed to the principal office of the county treasurer;
 - (B) with sufficient postage; and
 - (C) with a date of registration, certification, or certificate, as evidenced by any record authenticated by the United States Postal Service, on or before the due date;
- (5) deposited in United States first class mail:
 - (A) properly addressed to the principal office of the county treasurer;
 - (B) with sufficient metered postage from a meter postage provider approved by the United States Postal Service; and
 - (C) with a postage meter stamp affixed to the envelope that must bear the actual date the postage meter stamp was affixed to the envelope, which must be on or before the due date;and the payment is received by the county treasurer not later than five (5) business days after the due date; or
- (6) made by an electronic funds transfer and the taxpayer's bank account is charged on or before the due date.

(g) As used in this subsection, "initial penalty period" means the period after the due date and not later than thirty (30) days after the due date. A person who makes a payment within the initial penalty period is subject to a penalty equal to five percent (5%) of the amount of the delinquent taxes as provided in subsection (a)(1) or (a)(2). A payment to the county treasurer is considered to have been paid within the initial penalty period and subject to the five percent (5%) penalty if the payment is:

- (1) received within the penalty period by the county treasurer or a collecting agent appointed by the county treasurer;
- (2) deposited in United States first class mail:
 - (A) properly addressed to the principal office of the county treasurer;
 - (B) with sufficient postage; and
 - (C) postmarked by the United States Postal Service as mailed on or before the thirtieth day after the due date;
- (3) deposited with a nationally recognized express parcel carrier and is:
 - (A) properly addressed to the principal office of the county treasurer; and
 - (B) verified by the express parcel carrier as:
 - (i) paid in full for final delivery; and
 - (ii) received by the express parcel carrier on or before the thirtieth day after the due date;
- (4) deposited to be mailed through United States registered mail, United States certified mail, or United States certificate of mailing:
 - (A) properly addressed to the principal office of the county treasurer;
 - (B) with sufficient postage; and
 - (C) with a date of registration, certification, or certificate, as evidenced by any record authenticated by the United States Postal Service, on or before the thirtieth day after the due date;or

(5) deposited in United States first class mail:

(A) properly addressed to the principal office of the county treasurer;

(B) with sufficient metered postage from a meter postage provider approved by the United States Postal Service; and

(C) with a postage meter stamp affixed to the envelope that must bear the actual date the postage meter stamp was affixed to the envelope, which must be on or before the thirtieth day after the due date;

and the payment is received by the county treasurer not later than five (5) business days after the thirtieth day after the due date.

(h) As used in this subsection, "initial penalty period" has the meaning set forth in subsection (g). If a payment is mailed through the United States mail and is physically received after the due date or after the initial penalty period without a legible correct postmark, the person who mailed the payment is considered to have made the payment:

(1) on or before the due date if the person can show by reasonable evidence that the payment was deposited in the United States mail on or before the due date; or

(2) within the initial penalty period, if the person can show by reasonable evidence that the payment was deposited in the United States mail on or before the thirtieth day after the due date.

(i) As used in this subsection, "initial penalty period" has the meaning set forth in subsection (g). This section applies if a payment is sent via the United States mail or a nationally recognized express parcel carrier but is not received by the designated recipient, the person who sent the payment is considered to have made the payment:

(1) on or before the due date if the person:

(A) can show by reasonable evidence that the payment was deposited in the United States mail, or with the express parcel carrier, on or before the due date; and

(B) makes a duplicate payment within thirty (30) days after the date the person is notified that the payment was not received; or

(2) within the initial penalty period, if the person:

(A) can show by reasonable evidence that the payment was deposited in the United States mail, or with the express parcel carrier, on or before the thirtieth day after the due date; and

(B) makes a duplicate payment within thirty (30) days after the date the person is notified that the payment was not received.

[Pre-1975 Property Tax Recodification Citation: 6-1-52-3 part.]

Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.55, SEC.1. As amended by Acts 1978, P.L.35, SEC.1; Acts 1981, P.L.71, SEC.4; P.L.23-1984, SEC.9; P.L.88-1995, SEC.9; P.L.154-1999, SEC.1; P.L.90-2002, SEC.262; P.L.1-2004, SEC.46 and P.L.23-2004, SEC.49; P.L.154-2006, SEC.55; P.L.67-2006, SEC.11; P.L.1-2007, SEC.50; P.L.219-2007, SEC.82; P.L.3-2008, SEC.58; P.L.56-2012, SEC.17; P.L.149-2016, SEC.28; P.L.232-2017, SEC.39; P.L.209-2019, SEC.7; P.L.95-2021, SEC.1.