

RESOLUTION 2022-06

A RESOLUTION APPROVING POLICY FOR WAIVER, NEGOTIATION, OR SETTLEMENT OF CERTAIN DELINQUENT PROPERTY TAX PENALTIES


WHEREAS, IC 6-1.1-37-15 provides that a policy may be implemented allowing the County Treasurer and the County Auditor to waive, negotiate, or settle penalties that have accrued on delinquent property taxes imposed in the County, if the policy is approved by the fiscal body of the County; and

WHEREAS, the LaPorte County Council believes that it would be fair and reasonable to implement a policy allowing the County Treasurer and the County Auditor to waive, negotiate, or settle penalties when the Treasurer or the Auditor determines that the penalties are wholly or partly due to an objective or clerical error made by the county in the office of the Treasurer or the Auditor and when any such error involves issues with the mailing of tax billing statements (as per IC 6-1.1-22-8.1) or with the entry of payment information (including, but not limited to, date and time of payment and identification of the parcel for which payment was made) or when any such error involves a similar clerical mistake or oversight (see list of Removal of Penalties attached).

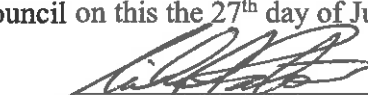
Now, **THEREFORE**, BE IT RESOLVED by the LaPorte County Council that the policy attached hereto as Exhibit A (which policy allows the County Treasurer and the County Auditor authority to waive, negotiate, or settle penalties when the Treasurer or the Auditor determines that the penalties are wholly or partly due to an objective or clerical error made in the office of the Treasurer or the Auditor and when any such error involves issues with the mailing of tax billing statements (as per IC 6-1.1-22-8.1) or with the entry of payment information, (including, but not limited to, date and time of payment and identification of the parcel for which payment was made or when any such error involves a similar clerical mistake or oversight) is **HEREBY APPROVED** and that the County Treasurer and the County Auditor are hereby authorized to implement the same immediately.

THIS RESOLUTION shall be in full force and effect on June 27th, 2022.

Passed and adopted by the LaPorte County Council on this the 27th day of June, 2022.



Randy Novak, President




Michael Rosenbaum, Vice President

ABSENT

Terry Garner



Mike Mollenhauer



Mark Yagelski



Earl Cunningham



Connie Gramarossa

ATTEST:


LaPorte County Auditor

**LAPORTE COUNTY POLICY
REGARDING WAIVER, NEGOTIATION, OR
SETTLEMENT OF CERTAIN DELINQUENT PROPERTY TAX PENALTIES**

Section 1. The County Treasurer or the County Auditor may waive, negotiate, or settle a delinquent property tax penalty if the Treasurer or the Auditor makes a determination (a) that the tax penalty accrued wholly or partly due to a clerical error made in the office of the Treasurer or the Auditor and/or (b) that the error involved issues with the mailing of tax billing statements (as per IC 6-1.1-22-8.1) or with the entry of payment information (including, but not limited to, date and time of payment and identification of the parcel for which payment was made) or that the error involved a similar clerical mistake or oversight (see attached Removal of Penalties).

Section 2. Any negotiated agreement or settlement agreement made pursuant to this policy and IC 6-1.1-37-15 shall be shown by a written agreement entered into by and between the county auditor, the county treasurer, and the taxpayer or the taxpayer's authorized representative. After concluding the agreement, the Auditor shall provide a copy of the agreement to the taxpayer or the taxpayer's authorized representative.

Section 3. Any waiver, negotiation agreement, or settlement agreement made pursuant to this policy and IC 6-1.1-37-15 shall be documented by the Auditor in the manner prescribed by Indiana Department of Local Government Finance.

Section 4. The Auditor shall provide all documentation related to a waiver, negotiation, or settlement of penalties pursuant to this policy and IC 6-1.1-37-15 to the Indiana State Board of Accounts upon request.

This policy is made in accordance with IC 6-1.1-37-15 and has been approved by the LaPorte County Council (Resolution 2022 - 06) adopted June 27th, 2022.



Randy Novak, President

ABSENT

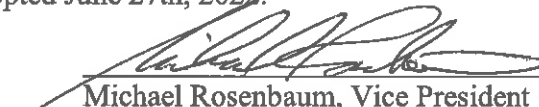
Terry Garner



Mark Yagelski



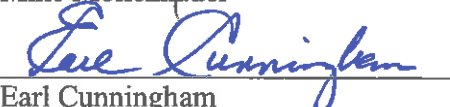
Connie Gramarossa



Michael Rosenbaum, Vice President



Mike Mollenhauer



Earl Cunningham

ATTEST:



LaPorte County Auditor

Addendum to Resolution 2022-06, dated June 27, 2022.

In accordance with the "LaPorte County Policy regarding waiver, negotiation, or settlement of certain delinquent property tax penalties" and in recognition of the current "reissued tax bills" problem in LaPorte County, the LaPorte County Council sets forth these guidelines:

Only those bills containing penalties as a result of non-payment of the Spring 2021 pay 2022 installment of taxes by the statutory deadline of May 10, 2022 may have their penalties removed by the LaPorte County Treasurer or the LaPorte County Auditor.

Penalties will be applied to the November 10th, 2022 payment for non-payment.

Properties having previous penalties due to non-payment of taxes are not eligible to have the prior penalties removed except as designated by law.

Removal of Penalties

In general, penalties **cannot** be removed. There are specific reasons outlined in Indiana law under IC 6-1.1-15-12 that will allow an objective error made by the county, to be corrected as follows:

- The description of the real property was in error.
- The assessment was against the wrong person.
- Taxes on the same property were charged more than one time in the same year.
- There was mathematical error in computing the taxes or penalties on the taxes.
- There was an error in carrying delinquent taxes forward from one tax duplicate to another.
- The taxes, as a matter of law, were illegal.
- There was a mathematical error in computing an assessment; or
- Through the error or omission by any state or county officer, the taxpayer was not given credit for the exemption or deduction permitted by law.

If the objection is based on anything other than the above, penalties will not be removed as it is illegal to do so.