

LAPORTE COUNTY COUNCIL
RESOLUTION NO: 2022-11

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 (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 November 28 2022.

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

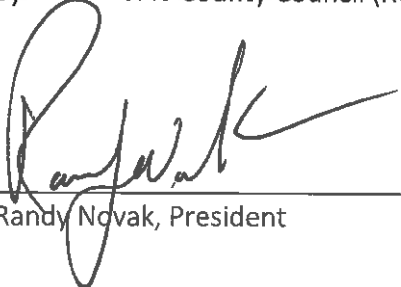
Section 1. The County Treasurer or the County Auditor may waive, negotiate, or settle a delinquent property tax penalty if the Treasurer or the Auditor makes a determination (a) that the tax penalty accrued wholly or partly due to a clerical error made in the office of the Treasurer or the Auditor and/or (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.

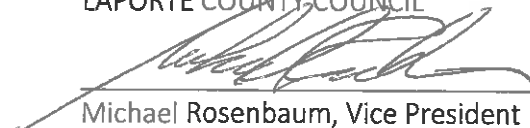
Section 3. Any waiver, negotiation agreement, or settlement agreement made pursuant to this policy and IC 6-1.1-37-15 shall be documented by the Auditor in the manner prescribed by Indiana Department of Local Government Finance.

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.

Section 5. This policy is made in accordance with IC 6-1.1-37-15 and has been approved by the LaPorte County Council (Resolution 2022-11) adopted November 30, 2022.

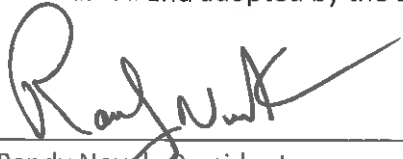


Randy Novak, President

LAPORTE COUNTY COUNCIL


Michael Rosenbaum, Vice President

Passed and adopted by the LaPorte County Council on this the 28 day of November 2022.



Randy Novak, President



Terry Garner



Mark Yagelski



Connie Gramarossa

LAPORTE COUNTY COUNCIL



Michael Rosenbaum, Vice President




Mike Mollenhauer



Earl Cunningham

ATTEST:



LaPorte County Auditor, *Chet Dooby*

Addendum to Resolution 2022-11, dated November 28, 2022

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

Only those bills containing penalties, reflecting the difference in payment made by a taxpayer, as a result of the taxpayer paying the original (incorrect) full year tax bill, and a higher amount due on the revised (corrected) tax bill, may have those specific penalties removed by the LaPorte County Treasurer and the LaPorte County Auditor.

The waiver, negotiation, or settlement of delinquent property tax penalties is not available to a taxpayer except for an improper payment because of the confusion generated with the issuance of the May 10, 2022 tax bills.

Penalties that were applied to the November 10, 2022 payment because of non-payment will not be waived.

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