

## SPECIAL MESSAGE TO PROPERTY OWNER

\_\_\_\_\_ County has elected to send provisional tax statements. This is not your final bill. When you receive your final bill, it will include a detailed comparison statement. This provisional bill is based on your bill last year. Property taxes are constitutionally capped at 1% of property values for homesteads (owner-occupied), 2% for other residential property and agricultural land, and 3% for all other property. Please note that local government unit annual budget notices are now available online at: <https://budgetnotices.in.gov>. Additional information for how to read your current tax bill can be located online at: [www.in.gov/dlgf/understanding-your-tax-bill-101](http://www.in.gov/dlgf/understanding-your-tax-bill/tax-bill-101).

TAXPAYER AND PROPERTY INFORMATION				
Taxpayer Name	Property Address	Date of Notice	Parcel Number	Taxing District
A1	A2	A3	A4	A5
<i>Space reserved for county data purposes.</i>				

**Spring installment due on or before May 10, 2023, and Fall installment due on or before November 13, 2023.**

TABLE 1: SUMMARY OF YOUR PROVISIONAL TAXES	
ASSESSED VALUE AND TAX SUMMARY	2022 Pay 2023
<b>1. Total gross assessed value of property for 2022</b>	<b>1A1</b>
1a. Minus deductions	1B1
<b>2. Total net property tax due last year</b>	<b>1C1</b>
2a. Minus local property tax credits	1D1
2b. Minus savings due to property tax cap (see Table 2 and footnotes below)	1E1
2c. Minus savings due to over 65 circuit breaker credit	1F1
<b>3. Total provisional property tax liability (see remittance coupon for total amount due)</b>	<b>1G1</b>

TABLE 2: PROPERTY TAX CAP INFORMATION	
Property tax cap (1%, 2%, or 3% depending upon combination of property types) <sup>1</sup>	2A1
Upward adjustment due to voter-approved projects and charges (e.g., referendum) <sup>2</sup>	2B1
<b>Maximum tax that may be imposed under cap</b>	<b>2C1</b>

Under Indiana law, \_\_\_\_\_ County has elected to send provisional statement because the county did not complete the abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in \_\_\_\_\_ (insert date). The statement is due to be paid in installments on \_\_\_\_\_ (insert date) and \_\_\_\_\_ (insert date). The first installment is equal to fifty percent (50%) of your tax liability for taxes payable in \_\_\_\_\_ (insert year), subject to adjustment to the tax liability authorized by the department of local government finance and approved by the county treasurer. The second installment is either the amount specified in a reconciling statement that will be sent to you, or (if a reconciling statement is not sent until after the second installment is due) an amount equal to fifty percent (50%) of your tax liability for taxes payable in \_\_\_\_\_ (insert year), subject to adjustment to the tax liability authorized by the department of local government finance and approved by the county treasurer. After the abstract of the property is complete, you will receive a reconciling statement in the amount of your actual tax liability for taxes payable in 2023, minus the amount you pay under this provisional statement.

1. The property tax cap is calculated separately for each class of property owned by the taxpayer.
2. Charges not subject to the property tax cap include property tax levies approved by voters through referendum. When added to the base property tax cap amount for your property, this creates the effective tax cap. For more information, see the back of this documents. Information regarding the referendums proposed during the most recent elections can be located online at: [www.in.gov/dlgf/referendum-information](http://www.in.gov/dlgf/referendum-information).

**COUNTY: XX – NAME**

### SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER XX-XX-XX-XXX-XXX.XXX-XXX	COUNTY PARCEL NUMBER XX-XX-XX-XXX-XXX.XXX-XXX	TAX YEAR 2022 Payable 2023	<b>Late Payment Penalty:</b> 5% penalty after May 10, 2023, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2023.
TAXING UNIT NAME LEGAL DESCRIPTION XX XX			

(Bar Code)

<b>TOTAL AMOUNT DUE</b> By May 10, 2023:	<b>\$XXX.XX</b>
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Office Phone: (XXX) XXX-XXXX  
 Pay Online at: (Website) / (Phone)

Property Owner Name  
 Mailing Address  
 Mailing City, State Zip Code

Remit Payment and Make Check Payable to:  
 XXXXX County Treasurer  
 Address  
 Treasurer City, State Zip Code

(OCR Code)

