STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH 100 NORTH SENATE AVENUE N1058(B) INDIANAPOLIS, IN 46204 PHONE (317) 232-3777 FAX (317) 974-1629

TO: County Treasurers, Software Providers, and Print Vendors

FROM: Scott Maitland, Acting Commissioner

RE: Treasurer's Tax Statement (TS-1) for 2025

DATE: December 20, 2024

Under Ind. Code § 6-1.1-22-8.1, the Department of Local Government Finance ("Department") is required to prescribe the treasurer's property tax comparison statement, more commonly referred to as the property tax bill or "TS-1."

Under the statute, the TS-1 is required to contain important information about a taxpayer's current and historical tax liability. The form is designed to supply taxpayers with basic information about their assessed value, gross tax rate, deductions, and related information for the current and prior years. This form also contains information included in the Notice of Assessment, also known as the Form 11 notice. The Department also considers the remittance coupon page part of the TS-1 information. All taxpayers are to receive a copy of their bill, even if there is a zero balance due.

As explained below, counties must use the boilerplate language prescribed in this TS-1 packet. Although the TS-1 is designed to accommodate certain local variations, such as treasurer office hours and payment location information, the underlying boilerplate is to be used as-is. Only those portions of the TS-1 marked as "space reserved for county-specific information" or "county specific information" may be altered by the county. Vendors should ensure that the TS-1 they are using reflects the attached TS-1 for 2024 Pay 2025. The Department will review each county's TS-1. <u>All counties are required to submit their TS-1 to the Department prior to the printing/posting of tax bills. Copies are to be submitted to Jenny Banks at jbanks@dlgf.in.gov. Please allow ten (10) business days for review of the templates.</u>

County treasurers are ultimately responsible for ensuring that they use the correct TS-1. If the Department is notified of or becomes aware of forms or coupon pages that are not in compliance with the requirements as set forth in the attached documents, the Department may declare tax bills invalid and require new tax bills to be created at the county's expense.

2025 Payment Due Dates

The Department emphasizes that the 2024 Pay 2025 installment due dates are May 12, 2025, and November 10, 2025, respectively.

Online Tax Statements

It is the responsibility of the county treasurer to ensure that online tax statements are identical to the TS-1 mailed template. Similar to the mailed tax statements, online tax statements must be in compliance with the requirements set forth in the attached documents.

Changes

The Department has attached a copy of the 2023 Pay 2024 TS-1 that includes the hand-made revisions for 2024 Pay 2025. The Department is providing this document so that vendors can more easily identify the changes. The revisions are all technical in nature with the exception of the remittance coupon, which is discussed in more detail below; there are no new fields or data points.

Tax Statement Formatting

The TS-1 is to be printed on white paper. The attached document has been prepared in standard (8.5x11) format.

The TS-1 is to be printed in black ink or with the designated colors and black ink.

State-approved calculation methods for all of the fields in the document are included with the document format.

Remittance Coupons

The attached unified coupon page contains no substantive changes from the 2023 Pay 2024 TS-1 packet.

Again, the underlying boilerplate language is not to be altered, and only those sections marked "space reserved for county-specific information" or "county specific information" may be altered by the county.

COUNTY: XX - NAME			NT REMITTANCE COUPON		
FARCEL NUMBER XX-XX-XX-XXX-XXX-XXX	COUNTY PARCEL MUMBER 307-307-307-3007-3007-3017	2024 Payable 2025	Late Payment Penalty: 5% penalty after May 12, 2025, if there is no		
TAXING UNIT NAME	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	DESCRIPTION XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	delinquent enount; 10% penalty for previous delinquency or if payment is made after June 12, 2025		
NOPET	ADDRESS				
(Bar Code)		SPRING AMOUNT DUE by May 12, 2025:	\$XXX.XX		
Property Owner Name Mailing Address Mailing City, State Zip Code		Pay by Phone: (XXX) XXX-XXXX Pay Online at: (Website) / (Phone) Remit Payment and Make Check Payable to: XXXXX County Treasurer Address Treasurer City, State Zip Code			
(OCR Code)			-		
COUNTY: XX - NAME		FALL INSTALLME	NT REMITTANCE COUPON		
FARCEL MIMBER XX-XX-XX-XXX-XXX-XXX	COUNTY FARCEL MARKER ICC-XX-XX-XXX-XXX-XXX	2024 Payable 2025	Late Payment Penalty: 5% penalty		
TAXING UNIT NAME	LIGAL	DESCRIPTION	after November 10, 2025, if there is no delinquent amount, 10% penalty for		
		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	previous delinquency or if payment is made after December 11, 2025		
PROPERT	ADDRESS				
(Bar Code)		FALL AMOUNT DUE by November 10, 2025:	\$\$\$\$		
Property Owner Name Mailing Address Mailing City, State Zip Code (OCR.Code)		Pay by Phone: (XXX) XXX-XXXX Pay Online at: (Website) / (Phone) Remit Payment and Make Check Payable to: XXXXX County Treasurer Address Treasurer City, State Zip Code			
COUNTY: XX - NAME		TANDAVEDS' CODY -	EEP FOR YOUR RECORDS		
PARCEL NUMBER	COUNTY PARCEL NUMBER	TAX YEAR	DIE DATES		
XX-XX-XX-XXX-XXX-XXX TAXING UNIT NAME	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	2024 Payable 2025 BROCKEPHON CXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	SPRING – May 12, 2025 FALL – November 10, 2025		
DATE OF STATEMENT: XX/X	xx/xxxx	TOTAL DUE FOR 24 PAY 25:	\$XXX.XX		
PROPERTY ADD	TOWNSHIP	TTEMIZED CHARGES Tax Delinquent Tax Delinquent Penalty Other Assessment (OA)	SPRING TOTAL FALL TOTAL SXXX XX SXXXXX SXXX XX SXXXXX SXXX XX SXXXXX SXXX XX SXXXXX		

Property Owner Name Mailing Address Mailing City, State Zip Code

Delinquent Penalty Other Assessment (OA) Delinquent OA Tax Delinquent OA Penalty \$XXXXX \$XXX.XX \$XXXXX \$XXX.XX \$XXXXX \$XXXXX Fees \$XXXXX \$XXX.XX (County Specific Charge) Amount Due \$XXXXX \$XXXXX \$XXX.XX \$XXX.XX \$XXX.XX \$XXX.XX Payment Received Balance Due \$XXX.XX \$XXX.XX

Spring Coupon

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 2024 Pavable 2025	Late Payment Penalty: 5% penalty after May 12, 2025, if there is no	
TAXING UNIT NAME		ESCRIPTION		
			previous deiniquency of it payment is	
PROPERTY	ADDRESS			
***************************************	*****	-		
(Bar (Code)	SPRING AMOUNT DUE by May 12, 2025:	\$XXX.XX	
Property Owner Name		Pay by Phone: (XXX) XXX-XXXX Pay Online at: (Website) / (Phone)		
Mailing Address Mailing City, State Zip Code		XXXXX Cou Address	ent and Make Check Payable to: mty Treasurer y, State Zip Code	
(OCR Code)				

Field Descriptions

(OCR Code)

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- County: XX Name (county number and name i.e. 01 Adams)
- Parcel Number (18-digit state parcel number)
 - County Parcel Number (county parcel number)
- Taxing Unit Name (taxing district i.e. 015 St. Mary's Township)
- Legal Description (limit description to 72 characters)
 - Property Address (limit address to 53 characters)
 - (Bar Code) (scannable bar code, if not used, may omit)
 - \$XXX.XX (total bill amount for Spring Installment)
 - Pay online at: (online/phone payment information, if not available, may omit)
 - (OCR Code, if not used, may omit)
- **Field Formatting** _ County: XX – Name (Times New Roman – 12 pt./Bold) Spring Installment Title (Times New Roman – 12 pt./Bold) Parcel Numbers (Field Title: Times New Roman – 6 pt./Bold) _ (Parcel Number: Times New Roman – 10 pt.) **County Parcel Number** (Field Title: Times New Roman – 6 pt./Bold) _ (County/Duplicate Number: Times New Roman – 10 pt.) Tax Year (Field Title: Times New Roman – 6 pt./Bold) _ (Tax Year: Times New Roman – 10 pt.) (Times New Roman - 9 pt./ Bold "Late Payment Penalty:") Late Payment Penalty Spring Amount Due (Times New Roman – 11 pt./Bold) _ Property Owner Information (Times New Roman – 10 pt.) **Payment Information** _ (Times New Roman -10 pt.)

Fall Coupon

COUNTY: XX - NAME		FALL INSTALLME	INSTALLMENT REMITTANCE COUPON		
PARCEL NUMBER	COUNTY PARCEL NUMBER	TAX YEAR	Late Payment Penalty: 5% penalty		
XX-XX-XXX-XXX-XXX.XXX-XXX	XX-XX-XX-XXX-XXX-XXX	2024 Payable 2025	after November 10, 2025, if there is no		
TAXING UNIT NAME	LEGAL DESCRIPTION		delinquent amount; 10% penalty for		
	*****		previous delinquency or if payment is made after December 11, 2025		
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
PROPERTY					
*****	*****	c			
(Bar Code)		FALL AMOUNT DUE	63-74-7 A-74		
		by November 10, 2025:	\$XXX.XX		
Property Owner Name		Pay by Phone: (XXX) XXX-XXXX Pay Online at: (Website) / (Phone)			
Mailing Address Mailing City, State Zip Code		XXXXX C Address	nent and Make Check Payable to: ounty Treasurer äty, State Zip Code		
(OCR Code)					

Field Descriptions

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- County: XX Name (county number and name i.e. 01 Adams)
- Parcel Number (18-digit state parcel number)
 - County Parcel Number (county parcel number)
- Taxing Unit Name (taxing district i.e. 015 St. Mary's Township)
- Legal Description (limit description to 72 characters)
- Property Address (limit address to 53 characters)
- (Bar Code)
- \$XXX.XX
- Pay online at:
- (OCR Code)

Field Formatting

- County: XX Name
- Spring Installment Title
- Parcel Numbers
- County Parcel Number
- Tax Year
- Late Payment Penalty
- Fall Amount Due
- Property Owner Information
- Payment Information

- (Times New Roman 12 pt./Bold)
- (Times New Roman 12 pt./Bold)

(scannable bar code, if not used, may omit)

(total bill amount for Spring Installment)

(OCR Code, if not used, may omit)

- (Field Title: Times New Roman 6 pt./Bold)
- (Parcel Number: Times New Roman 0 pt./ Bold) (Parcel Number: Times New Roman – 10 pt.)

(online/phone payment information, if not available, may omit)

- (Farcer Number, Times New Koman To pt.)
- (Field Title: Times New Roman 6 pt./Bold)
- (County/Duplicate Number: Times New Roman 10 pt.)
- (Field Title: Times New Roman 6 pt./Bold)
- (Tax Year: Times New Roman 10 pt.)
- (Times New Roman 9 pt./ Bold "Late Payment Penalty")
- (Times New Roman 11 pt./Bold)
- (Times New Roman 10 pt.)
- (Times New Roman 10 pt.)

Information Section

COUNTY: XX - NAME	TAXPAYERS' COPY - KEEP FOR YOUR RECORDS					
PARCEL NUMBER XX-XX-XX-XXX-XXX	COUNTY PARCEL NUMBER XX-XX-XX-XXX-XXX-XXX-X		TAX YEAR 2024 Payable 2025	DUE DATES		
TAXING UNIT NAME	LEGAL DESCRIPTION XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			SPRING - May 12, 2025 FALL - November 10, 2025		
DATE OF STATEMENT: XX/XX/XXXX TOTAL DUE FOR 24 PAY 25: \$XXX.XX						
PROPERTY AI	DDRESS		ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL	
			Tax	\$XXX.XX	\$XXX.XX	
PROPERTY TYPE	TOWNSHIP		Delinquent Tax	\$XXX.XX	\$XXX.XX	
			Delinquent Penalty	\$XXX.XX	\$XXX.XX	
ACRES	COUNTY SPECIFIC RATE/CREDIT		Other Assessment (OA)	\$XXX.XX	\$XXX.XX	
			Delinquent OA Tax	\$XXX.XX	\$XXX.XX	
•			Delinquent OA Penalty	\$XXX.XX	\$XXX.XX	
Property Owner Name			Fees	\$XXX.XX	\$XXX.XX	
Mailing Address			(County Specific Charge)	\$XXX.XX	\$XXX.XX	
Mailing City, State Zip Code			Amount Due	\$XXX.XX	\$XXX.XX	
			Payment Received	\$XXX.XX	\$XXX.XX	
			Balance Due	\$XXX.XX	\$XXX.XX	

Field Descriptions

- County: XX Name
- Parcel Numbers
- County Parcel Number
- Taxing Unit Name
- Legal Description
- Date of Statement
- Property Address
- Property Type
- Township
- Acres
- County Specific Rate/Credit
- Total Due for 23 Pay 24
- Other Assessment (OA)
- Delinquent OA Tax
- Delinquent OA Penalty
- County Specific Charge
- Amount Due
- Balance Due

Field Formatting

- County: XX Name
- Taxpayers' Copy Title
- Field Titles
- Field Information
- Date of Statement

(18-digit state parcel number)
(county parcel number)
(taxing district – i.e. 015 – St. Mary's Township)
(limit description to 72 characters)
(statement date)
(property address)
(property type; if not used, may leave blank)
(township name)

(county number and name -i.e. 01 - Adams)

- (acreage; if not used, can leave blank)
- (county specific rate/credit i.e. local homestead credit,
- CEDIT credit, LIT rate, etc.; if not used, can leave blank)
- (overall tax liability for 23 Pay 24)
- (other assessment amount)
- (delinquent other assessment tax)
- (delinquent other assessment penalty)
- (county specific charge i.e. stormwater fee, solid
- waste fee, ditch fee, etc.; if not used, can omit)
- (amount due prior to receipt of any payments)
- (outstanding tax liability, minus any payments received)
- (Times New Roman 12 pt./Bold)
- (Times New Roman 12 pt./Bold)
- (Times New Roman 6 pt./Bold)
- (Times New Roman 10 pt./Bold Due Dates)
- (Times New Roman 10 pt./Bold)

Total Due for 23 Pay 24 (Times New Roman – 12 pt./Bold and Small Caps) _ (Times New Roman – 10 pt./Bold and All Caps)

(Times New Roman – 10 pt.)

(Times New Roman – 10 pt.)

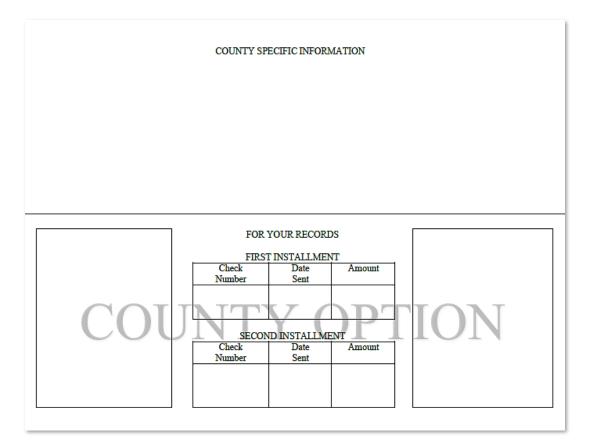
(Times New Roman – 10 pt.)

(Times New Roman – 10 pt./Bold)

(Times New Roman – 10 pt./Bold)

- **Itemized Charges** _
- Specific Charges _
- Amount Due -
- Payment Received _
- Balance Due _
- Property Owner Information

Back of Coupon



Field Descriptions

- **County Specific Information** _
- First Installment _
- Second Installment _
- Large Boxes _

Field Formatting

- **County Specific Information**
- Installment Fields _
- Large Boxes _

(space for any additional county-specific information) (receipt for Spring Installment payment) (receipt for Fall Installment payment)

(space for county to stamp/ mark payment confirmation)

(Times New Roman – 10 pt.) (Times New Roman – 10 pt.) (Box Size: 0.5" x 0.5") (Box Size: 2.4" x 2.0")

Watermark/Information for Taxpayers with Escrow Payments

Similar to the 2023 Pay 2024 TS-1 Coupon Page, counties have the option of including either "For Informational Purposes Only" or "In Escrow" as a watermark for those taxpayers that have property tax payments that are made from their respective financial institutions. In an effort to avoid having taxpayers submit property tax payments in addition to the payments that will be made by their respective financial institutions, counties may also include a cover letter with tax bills further instructing taxpayers with payments in escrow that the tax bills have been sent to them to ensure that they have a copy and clarifying that no additional payments are necessary.

For questions about the TS-1, please contact Jenny Banks at (317) 234-4376 or jbanks@dlgf.in.gov.