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Wanda Taylor
Fountain County Recorder IN
Recorded as Presented


RESOLUTION 2018- 8

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 Fountain County Council believes it would be fair and reasonable to implement a policy allowing the County Treasurer and County Auditor to waive, negotiate, or settle penalties when the Treasurer and Auditor determine the penalties are wholly or partly due to: 1) a clerical error made in the office of the Treasurer or the Auditor, 2) when any such error involves issues with the mailing of tax billing statements (as per IC § 6-1.1-22-8.1), 3) when any such error is involved with the entry of payment information (including, but not limited to, date and time of payment or identification of the parcel for which payment is being made) or when any such error involves a similar clerical mistake or oversight.

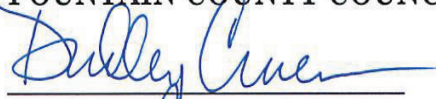
WHEREAS, the Fountain County Council further believes it would be fair and reasonable to implement a policy allowing the County Treasurer and Auditor to waive, negotiate, or settle penalties when the Treasurer and Auditor determine, after diligent inquiry, the penalties are the result of unforeseen and unavoidable circumstances encountered by the property tax obligor which prevented the timely payment of the property tax payment.

NOW, THEREFORE, BE IT RESOLVED by the Fountain County Council that the policy attached hereto, marked as *Exhibit A*, which policy allows the County Treasurer and the

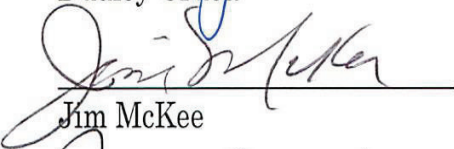
This resolution shall be in full force and effect after its adoption by the Fountain County Council.

Adopted this 26th day of February, 2018.

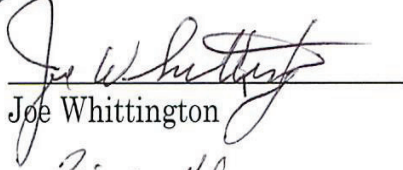
FOUNTAIN COUNTY COUNCIL



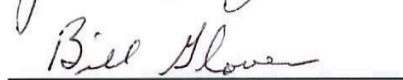
Dudley Cruce



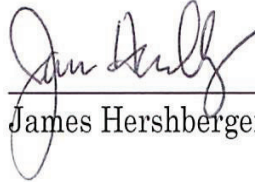
Jim McKee



Joe Whittington

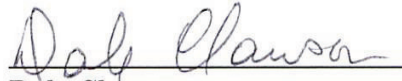


Bill Glover



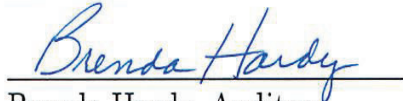
James Hershberger

Tom Booe



Dale Clawson

ATTEST



Brenda Hardy, Auditor

This instrument prepared by Teryl D. Martin, Fountain County Attorney, Covington, Indiana.

I affirm under the penalties of perjury I have taken reasonable care to redact each Social Security number in this document, unless required by law. /s/ Teryl D. Martin

EXHIBIT A
FOUNTAIN COUNTY POLICY REGARDING WAIVER, NEGOTIATION, OR
SETTLEMENT OF CERTAIN DELINQUENT PROPERTY TAX PENALTIES

Section 1. The Fountain County Treasurer and Fountain County Auditor may waive, negotiate, or settle penalties when the Treasurer and Auditor determine the penalties are wholly or partly due to: 1) a clerical error made in the office of the Treasurer or the Auditor, 2) when any such error involves issues with the mailing of tax billing statements (as per IC § 6-1.1-22-8.1), 3) when any such error is involved with the entry of payment information (including, but not limited to, date and time of payment or identification of the parcel for which payment is being made) or when any such error involves a similar clerical mistake or oversight.

In addition, the Fountain County Treasurer and Fountain County Auditor may waive, negotiate, or settle penalties when the Treasurer and Auditor determine, after diligent inquiry, the penalties are the result of unforeseen and unavoidable circumstances encountered by the taxpayer which prevented the timely payment of the property tax payment.

Section 2. Any agreement to resolve delinquent property tax penalties 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 Fountain County Auditor, the Fountain County Treasurer, and 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 Fountain County Auditor in the manner prescribed by the Indiana Department of Local Government Finance.

Section 4. The Fountain County 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.

DELINQUENT PROPERTY TAX PENALTIES AGREEMENT

The following is an Agreement between _____ (taxpayer), and the Auditor and Treasurer of Fountain County, Indiana, pursuant to Indiana Code 6-1.1-37-15, to waive/negotiate/settle penalties on delinquent property taxes owed by taxpayer for the following property tax bills past due:

Parcel No:

Description:

(Describe the manner in which delinquent tax penalties are to be waived, negotiated or settled)

_____	_____
_____	_____
_____	_____

The County affirms that the County has a policy to waive, negotiate, or settle penalties pursuant to Indiana Code 6-1.1-37-15, approved by the county fiscal body on February 26, 2018 via Resolution 2018 ____.

Pursuant to this Agreement, The County Auditor must also provide a copy of this Agreement, signed by all parties, to the Taxpayer or the Taxpayer's representative.

This Agreement entered into this 26th day of February, 2018.

Taxpayer

County Auditor

County Treasurer