

MONTGOMERY COUNTY BOARD OF COMMISSIONERS

ORDINANCE 2015-1

**ORDINANCE AUTHORIZING ELECTRONIC TRANSMISSION OF PROPERTY
TAXES AND SPECIAL ASSESSMENTS STATEMENTS**

WHEREAS, Indiana Code 6-1.1-22-8.1 ("Statute") allows a county legislative body to adopt an ordinance authorizing to electronically transmit property taxes statements and special assessments first due and payable after 2009;

AND WHEREAS, the Statute further allows a person; upon the county legislative body adopting of an authorizing ordinance, to direct the county treasurer and county auditor to transmit to the person by electronic mail the following documents:

1. A statement that would otherwise be sent by the county treasurer to the person by regular mail under Indiana Code 6-1.1-22-8.1(a)(1), including a statement that reflects instalment payment due dates under Indiana Code 6-1.1-22-9.5 or 9.7;
2. A provisional tax statement that would otherwise be sent by the county treasurer to the person by regular mail under Indiana Code 6-1.1-22.5-6;
3. A reconciling tax statement that would otherwise be sent by the county treasurer to the person by regular mail under any of the following: Indiana Code 6-1.1-22-9, Indiana Code 6-1.1-22-9.7, or Indiana Code 6-1.1-22.5-12, including a statement that reflect installment payment due dates;
4. A statement that would otherwise be sent by the county auditor to the person by regular mail under Indiana Code 6-1.1-17-3(b); and
5. Any other information that concerns the property taxes or special assessments, and would otherwise be sent by the county treasurer or the county auditor to

the person by regular mail before the last date the property taxes and special assessments may be paid without becoming delinquent.

AND WHEREAS, the Montgomery County Board of Commissioners desires to authorize the electronic transmission of statements and other information for property taxes and special assessments first due and payable after 2014, and to authorize a County taxpayer to direct the County Treasurer and County Auditor to transmit to him/her by electronic mail any of the documents identified in this Ordinance.

AND WHEREAS, the Montgomery County Board of Commissioners have reviewed the Ordinance and believes the provisions are necessary and appropriate.

NOW, THEREFORE, BE IT ORDAINED, by the Montgomery County Board of Commissioners, as follows:

A new section, Section 36.20, CHAPTER 36, is hereby added to the Montgomery County Code, and this section shall read as follows:

“Section 36.20, ELECTRONIC TRANSMISSION OF PROPERTY TAXES AND SPECIAL ASSESSMENT STATEMENTS

(A) *Authorization for Electronic Transmission.* The County Treasurer and County Auditor have the authority to electronically submit to County taxpayers their statements and other information for property taxes and special assessments (hereafter “E-billing”) first due and payable after 2014.

(B) *Documents That May be Transmitted Electronically.* Each County taxpayer may direct the County Treasurer and County Auditor to transmit the following to the taxpayer by electronic mail: (1) a statement that would otherwise be sent by the county treasurer to the person by regular mail under Indiana Code 6-1.1-22-8.1(a)(1), including a statement that reflects instalment payment due dates under Indiana Code 6-1.1-22-9.5 or 9.7; (2) a

provisional tax statement that would otherwise be sent by the County treasurer to the person by regular mail under Indiana Code 6-1.1-22.5-6; (3) a reconciling tax statement that would otherwise be sent by the County treasurer to the person by regular mail under any of the following: Indiana Code 6-1.1-22-9, Indiana Code 6-1.1-22- 9.7, or Indiana Code 6-1.1-22.5-12, including a statement that reflect installment payment due dates; (4) a statement that would otherwise be sent by the County auditor to the person by regular mail under Indiana Code 6-1.1-17-3(b); and (5) any other information that concerns the property taxes or special assessments, and would otherwise be sent by the County treasurer or the County auditor to the person by regular mail before the last date the property taxes and special assessments may be paid without becoming delinquent. After receiving a properly filled-out and timely filed Request form as outlined below, the County Auditor or County Treasurer will transmit the information listed in this section to the taxpayer by electronic mail that provides a secure Internet link to the information.

(C) *Manner of Request for E-Billing.* The taxpayer may submit request for E-billing by using a Request form “Request for Electronic Transmission of Statements and Other Information” available at offices of the County Auditor and County Treasurer or on Department of Local Government Finance (“DLGF”) website. The Request form may be submitted in person, by regular mail, or an online format developed by the County and approved by DLGF. The Request form must be submitted on or before March 15th of each year. The Request form is considered filed on the postmark date or on the date it is electronically submitted. The taxpayer must follow all additional instructions listed on the Request form that may be updated from time to time. The taxpayer must provide to the County Auditor or County Treasurer any changes in e-mail address provided in the original or last request for electronic transmission

(C) *Notice and Publicizing.* The County Treasurer and County Auditor must notify the County taxpayers of the option to request E-billing. The County Treasurer and County Auditor must make the Request form available to the public and publicize the availability of the E-billing option through appropriate media in a manner reasonably designed to reach members of the public.

(D) *Multiple Persons Liable for Property Taxes.* If more than one person is liable for property taxes, all such persons must designate one person authorized to secure the statements and other information via E-billing.

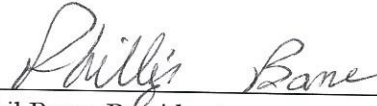
(E) *Record Keeping.* The County Treasurer must maintain a record that shows at least the following: (1) each person to whom a statement or other information is transmitted using E-billing; (2) the information included in the statement; and (3) whether the County Treasurer received a notice that the person's e-mail was undeliverable.

(F) *E-Billing Service.* The County Auditor and County Treasurer are authorized to negotiate and execute contracts with a provider necessary to obtain such administrative, technical, clerical and related services ("E-billing Services") to implement E-billing. Any E-billing Services contract shall provide for the delivery of such services by a contractor in compliance with all applicable statutory provisions for E-billing."

IT IS FURTHER ORDAINED that this Ordinance takes effect upon adoption and be available for the first installment of property taxes for 2014, payable in 2015 and shall continue indefinitely thereafter.

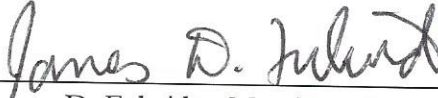
Adopted this 23 day of FEB, 2015.

BOARD OF COMMISSIONERS
OF MONTGOMERY COUNTY



Phil Bane, President

Terry Hockersmith, Vice President



James D. Fulwider, Member

Constituting a majority of the Montgomery
County Board of Commissioners

ATTEST:



Jennifer Andel, Auditor