

Montgomery County Board of Commissioners

Ordinance 2023-31

Adopting a Policy for Recording Receipt of Real Estate and Personal Property Tax Payments

Whereas, the Montgomery County Treasurer is responsible for collecting real estate and personal property tax payments; and

Whereas, the Indiana State Board of Accounts has issued a directive that county treasurers adopt a policy to effectively implement the statutory requirements of Indiana Code 6-1.1-37-10 related to receipt of tax payments and the issuance of penalties in the cases of late payments; and

Whereas, the County Treasurer has procedures in place and now desires to adopt them into the County Code of Ordinances as official policy; and

Whereas, the Board finds that is in the best interest of the County to add a new section to the County Code to establish a policy for the procedure of receipt and notation or recording of all real estate and personal property tax payments received; and

It is further ordained that a new section of the Montgomery County Code, Section 36.42, is hereby added and this new section shall read as follows:

“§ 36.42 Receipt and Date Notation/Recordation of Real Estate and Personal Property Tax Payments Policy

For receiving and notating or recording real estate tax payments, the following procedure shall be followed:

- (A) **In-Person Payments.** For payments made in person at the Treasurer’s office, the Treasurer or Treasurer’s employee receipting payment will notate in the software system and by written receipt the date of payment.
- (B) **Drop-Box Payments.** For payments made at the drop-box located at the Montgomery County Government Center, the Treasurer or Treasurer’s employee will check the drop-box daily and use a “dated received” stamp to notate the date the payment was dropped off and notate in the software system the date of payment.

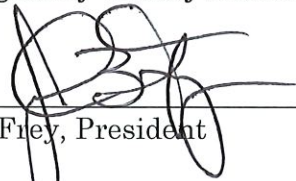
- (C) **Mail-In Payments.** For payments made by mail, the Treasurer or Treasurer's employee will notate the date of payment in the software system as of the postmarked date and keep the envelope. If payment is received by mail without a postmarked date the Treasurer or Treasurer's employee will notate the date of payment in the software system as of the date written on the check, and if the date written on the check is dated with a date after the due date the Treasurer or Treasurer's employee will make a copy of the check, highlight the date on the check, and keep the envelope in the Treasurer's records. If payment is received by mail without a postmarked date or dated check, the Treasurer or Treasurer's employee will make a copy of the check and keep the copy with the envelope in the Treasurer's records and will notate the date of payment in the software system as of the date received by the Treasurer's office.
- (D) **Bank-Made and Online Payments.** For payments made through local banks or online the Treasurer or Treasurer's employee will notate the date of payment in the software system as of the date provided by the bank or receipt from online.
- (E) **Compliance.** This policy is designed to comply with State Examiner Directive 2023-1 and to implement the requirements of this directive, Indiana Code §6-1.1-37-10, and any other applicable law."

It is further ordained that this ordinance shall become effective upon adoption.

It is further ordained that all other provisions of the Code of Ordinances which are not specifically amended by this ordinance shall remain in full force and effect.

Ordained this 11th day of December, 2023.

Montgomery County Board of Commissioners:



John Frey, President




James D. Fulwider, Vice President

N/A

Dan Guard, Member

Attest:



Mindy Byers, Auditor