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## **How Property Taxes are Collected and Distributed**

The past year's property tax reassessment or annual adjustments of assessed values has caused questions about property taxes. It's helpful to have a basic understanding of property tax collection and distribution procedures and the deadlines established by Indiana code when we're not experiencing an extraordinary situation.

Before March 15 of each year, the county auditor prepares a tax roll of property taxes payable in that year for the county. The tax roll is also known as the tax duplicate and shows the value of all assessed property within the county the person liable for the taxes. The auditor delivers to the taxpayers by notice of publication of the tax rates for each taxing district. The county treasurer mails a statement of taxes and assessments to each liable person at least 15 days before the due date for the first property tax installment. Property taxes are due to the County Treasurer in two equal installments on May 10 and November 10.

On or before June 20 and December 20, the county treasurer makes a settlement with the county auditor for the amount of taxes and special assessments collected. After the auditor proofs the duplicate and verifies the collections, she prepares an apportionment sheet for each taxing district and a settlement sheet summarizing all of the apportionment sheets. This process determines the amount of taxes to distribute to each governmental unit.

The amounts distributed to the State, various county funds and all other local governmental units will equal the amounts shown on the settlement sheet, minus any amounts advanced throughout the year. A county auditor's Certificate of Tax Distribution (Form 22) is prepared for each local government unit due a distribution and warrant. County Form 22 is provided to the government unit along with the tax distribution and details the amounts paid for each governmental unit fund and the source of those funds. If you have any questions about this article please give me a call or stop by my office, I would be glad to discuss this in detail at your convenience.