

Printed: 3/29/2016

Deeded Owner: Buchan, Daniel S

IF THERE ARE NO PRIOR DELINQUENCIES, A FIVE PERCENT (5%) PENALTY WILL BE ADDED IF THE INSTALLMENT OF THE TAX BILL IS PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE. A TEN PERCENT (10%) PENALTY WILL BE ADDED IF AN INSTALLMENT OF THE TAX BILL IS NOT PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE OR THERE ARE PRIOR DELINQUENCIES. NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS FOR YOUR 2015 PAY 2016 TAXES. PLEASE NOTE THAT FOR MOBILE HOMES ASSESSED UNDER IC 6-1.1-7, THIS BILL REFLECTS TAXES ASSESSED AND DUE IN 2016.

Acreage: 0.43

Location Address: E 450 N

Delinquent after:

May 10, 2016

1st INSTALLMENT - A

DECATUR IN 46733

Property Taxes Due: \$13.00

Other Charges (See Table 4) \$12.50

Delinquent Tax: \$0.00

Delinquent Penalty: \$0.00

LESS PAYMENTS: \$0.00

STATE PARCEL NUMBER: 01-06-08-100-003.700-015

+00001201516223241431

Pay This Amount For 1st Installment \$25.50

+00001201516223241431

Check here if a change of address is indicated on back of form

NAME AND ADDRESS OF TAXPAYER

Daniel S Buchan

3333 E 600 N

DECATUR IN 46733

Remit By Mail To: ADAMS COUNTY TREASURER

313 W JEFFERSON ST

DECATUR IN 46733

00000120151622324143010000000025504

Printed: 3/29/2016

Deeded Owner: Buchan, Daniel S

IF THERE ARE NO PRIOR DELINQUENCIES, A FIVE PERCENT (5%) PENALTY WILL BE ADDED IF THE INSTALLMENT OF THE TAX BILL IS PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE. A TEN PERCENT (10%) PENALTY WILL BE ADDED IF AN INSTALLMENT OF THE TAX BILL IS NOT PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE OR THERE ARE PRIOR DELINQUENCIES. NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS FOR YOUR 2015 PAY 2016 TAXES. PLEASE NOTE THAT FOR MOBILE HOMES ASSESSED UNDER IC 6-1.1-7, THIS BILL REFLECTS TAXES ASSESSED AND DUE IN 2016.

Acreage: 0.43

Location Address: E 450 N

Delinquent after:

November 10, 2016

2nd INSTALLMENT - B

DECATUR IN 46733

Property Taxes Due: \$0.00

Other Charges (See Table 4) \$0.00

Delinquent Tax: \$0.00

Delinquent Penalty: \$0.00

LESS PAYMENTS: \$0.00

STATE PARCEL NUMBER: 01-06-08-100-003.700-015

+00001201516223241432

Pay This Amount for 2nd Installment \$0.00

+00001201516223241432

Check here if a change of address is indicated on back of form

NAME AND ADDRESS OF TAXPAYER

Daniel S Buchan

3333 E 600 N

DECATUR IN 46733

Remit By Mail To: ADAMS COUNTY TREASURER

313 W JEFFERSON ST

DECATUR IN 46733

00000120151622324143020000000000003

LEGAL DESCRIPTION: 35' STRIP E SIDE W/2 NW S OF OLD RR SEC 8 (.433A)

NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS OF YOUR PROPERTY TAX.

TAXPAYER NAME: Daniel S Buchan

PROPERTY NUMBER 01-06-08-100-003.700-015

The validity of the tax - The time at which the tax is payable or any subsequent proceeding instituted for the collection of the tax is not affected by the failure of a person to receive his tax bill.

If any circumstances have changed that would make you ineligible for a deduction that you have been allowed in the deduction block in Table 5 on the TS-1, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you will be liable for taxes and penalties on the amount deducted.

You must have sufficient funds in your checking account at the time we present your check to the bank or your tax payment is void.

For Questions Concerning Tax Amounts, Please call the County Treasurer's office at 260-724-5353

Mailed payments must have a Postal Service postmark on or before the due date printed on the front of the statement. The payment envelope must be properly addressed and must have sufficient postage.

Payments may be made on line at https://payments.adams-county.com.

Credit cards are now accepted in the office or by phone at 260-724-5353.

A convenience fee will be applied.

Payment plans may be arranged through the Adams County Treasurer's Office.

To notify this office of any ADDRESS CHANGE, check the box on the front of the payment coupon and complete and sign the form, which appears on the reverse side of the payment coupon. To ensure prompt posting of your tax payment, please detach and return the payment coupon with your check.

Thank you for your cooperation

Important Note: If your mortgage company is responsible for the payment of your taxes, please forward this statement intact to them immediately.

Address Change: (Please print using blue or black ink.)

Mailing Addressee: _____

New Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Phone Number: _____

Signed (by property owner): _____

Address Change: (Please print using blue or black ink.)

Mailing Addressee: _____

New Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Phone Number: _____

Signed (by property owner): _____

FOR YOUR RECORDS

1st INSTALLMENT PAYMENT

Check number	Date sent	Amount

2nd INSTALLMENT PAYMENT

Check number	Date sent	Amount

SPECIAL MESSAGE TO PROPERTY OWNER

Property taxes are constitutionally capped at 1% of property values for homesteads (owner-occupied), 2% for other residential property and farmland, and 3% for all other property. Please note that local government unit annual budget notices are now available online at www.budgetnotices.in.gov.

TAXPAYER AND PROPERTY INFORMATION

<u>Taxpayer Name</u>	<u>Property Address</u>	<u>Date of Notice</u>	<u>Parcel Number</u>	<u>Taxing District</u>
Daniel S Buchan	E 450 N DECATUR IN 46733	03/16/2016	01-06-08-100-003.700-015	015-St. Marys Township
Legal Description: 35' STRIP E SIDE W/2 NW S OF OLD RR SEC 8 (.433A)				

**Spring installment due on or before May 10, 2016 and
 Fall installment due on or before November 10, 2016.**

TABLE 1: SUMMARY OF YOUR TAXES

ASSESSED VALUE AND TAX SUMMARY	2014 pay 2015	2015 pay 2016
1a. Gross assessed value of homestead property (capped at 1%)	\$ 0	\$ 0
1b. Gross assessed value of other residential property and farmland (capped at 2%)	\$ 900	\$ 900
1c. Gross assessed value of all other property, including personal property (capped at 3%)	\$ 0	\$ 0
2. Equals total gross assessed value of property	\$ 900	\$ 900
2a. Minus deductions (see Table 5 below)	\$ 0	\$ 0
3. Equals subtotal of net assessed value of property	\$ 900	\$ 900
3a. Multiplied by your local tax rate	1.4408	1.4447
4. Equals gross tax liability (see Table 3 below)	\$ 12.96	\$ 13.00
4a. Minus local property tax credits	\$ 0.00	\$ 0.00
4b. Minus savings due to property tax cap (see Table 2 and footnotes below)	\$ 0.00	\$ 0.00
4c. Minus savings due to 65 years & older cap	\$ 0.00	\$ 0.00
5. Total property tax liability (see remittance coupon for total amount due)	\$ 12.96	\$ 13.00

Please see Table 4 for a summary of other charges to this property.

TABLE 2: PROPERTY TAX CAP INFORMATION

Property tax cap (1%, 2%, or 3%, depending upon combination of property types) ¹	\$ 18.00	\$ 18.00
Adjustment to cap due to voter-approved projects and charges ²	\$ 0.00	\$ 0.00
Maximum tax that may be imposed under cap	\$ 18.00	\$ 18.00

TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS APPLICABLE TO THIS PROPERTY

TAXING AUTHORITY	TAX RATE 2015	TAX RATE 2016	TAX AMOUNT 2015	TAX AMOUNT 2016	TAX DIFFERENCE 2015-2016	PERCENT DIFFERENCE
COUNTY	0.6029	0.6064	\$5.42	\$5.46	\$0.04	0.74 %
TOWNSHIP	0.0621	0.0615	\$0.56	\$0.55	\$(0.01)	(1.79)%
SCHOOL DISTRICT	0.7316	0.7323	\$6.58	\$6.59	\$0.01	0.15 %
CITY	0.0000	0.0000	\$0.00	\$0.00	\$0.00	0.00 %
LIBRARY	0.0000	0.0000	\$0.00	\$0.00	\$0.00	0.00 %
TAX INCREMENT	0.0000	0.0000	\$0.00	\$0.00	\$0.00	0.00 %
SPECIAL DISTRICT	0.0442	0.0445	\$0.40	\$0.40	\$0.00	0.00 %
TOTAL	1.4408	1.4447	\$12.96	\$13.00	\$0.04	0.31 %

TABLE 4: OTHER CHARGES/ADJUSTMENTS TO THIS PROPERTY

LEVYING AUTHORITY	2015	2016	% Change
LENHART	\$12.50	\$12.50	0.0 %
TOTAL ADJUSTMENTS	\$12.50	\$12.50	0.0 %

TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY ³

TYPE OF DEDUCTION	2015	2016
Homestead/Standard		
Supplemental Standard		
Mortgage		
Blind/Disabled		
Geothermal		
Over 65		
Veterans		
Abatement		
Enterprise Zone		
Investment		
Other		
TOTAL DEDUCTIONS	\$0	\$0

1. The property tax cap is calculated separately for each class of property owned by the taxpayer. It is possible, therefore, that you may receive credit for the tax cap on line 4b even if your net property tax bill is lower than this amount.

2. Charges not subject to the property tax caps include property tax levies approved by voters through a referendum. In Lake County and St. Joseph County, this line also reflects debt obligations incurred prior to the creation of the property tax caps. When added to the base property tax cap amount for your property, this creates the effective tax cap rate. For more information, see the back of this document.

3. If any circumstances have changed that would make you ineligible for a deduction that you have been granted per Table 5 of this tax bill, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you may be liable for taxes and penalties on the amount deducted.

NOTICE OF PROPERTY TAX ASSESSMENTS

Name and Address of Taxpayer - The owner and mailing address of the owner of record as of the date of this notice.

Date of Notice/Due Date - Date that the property tax bill was mailed and the date by which payment must be made in order to avoid late charges.

Property Number (State/Local) - State mandated property number of the taxable real estate and the local parcel number, if applicable.

Taxing District - The number assigned by the Department of Local Government Finance to the taxing district in which this property is located.

TABLE 1: SUMMARY OF YOUR TAXES

Tax Summary Item - The amounts involved with calculating your real estate property taxes.

Taxes 2014 pay 2015 - The summary of calculations based on tax rates for taxes payable last year.

Taxes 2015 pay 2016 - The summary of calculations based on this year's tax rates.

Tax Relief Credits - Credits are determined annually and are used to reduce property tax liabilities applicable to properties in this table.

- **Local Property Tax Credits** - Relief credit as paid by the City/Town and/or County. Revenue generated by the local option income tax may be used to reduce property tax bills.
- **Over 65 Circuit Breaker Credit** - Credit for a calendar year if homestead qualifies and age, adjusted gross income, homestead assessed value, and other eligibility requirements are met. The credit caps the increase of the homestead property tax liability of credit recipient at two percent (2%).

TABLE 2: PROPERTY TAX CAP INFORMATION

Property Tax Cap - Property may not be taxed above caps prescribed by law, unless voters approve additional taxes. Those caps are 1% for homesteads, 2% for other residential property and farm land, and 3% for all other classes of property. When voters approve additional spending in a referendum, an **adjustment to the cap** is made to reflect the additional expense. This excess revenue is calculated as a separate value and added to the cap figure. This new value is considered your effective property tax cap, or the **maximum liability that may be imposed under the cap**. Taxpayers should note that the circuit breaker cap amount is the combined cap amount for all classes of property applicable to a parcel.

TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS APPLICABLE TO THIS PROPERTY

Taxing Authority - The name of the unit levying the taxes.

Tax Rate 2015 - The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2015.

Tax Rate 2016 - The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.

Tax Amount 2015 - The amount of taxes for this property allocated to each taxing authority for 2015.

Tax Amount 2016 - The amount of taxes for this property allocated to each taxing authority for the current year.

Tax Difference 2015-2016 - The difference in dollars between current taxes and prior year taxes for each taxing authority.

Percent Difference - The percent change between last year's tax amount and this year's tax amount for each taxing authority.

TABLE 4: OTHER CHARGES / ADJUSTMENTS TO THIS PROPERTY

Levying Authority - The type of additional charge added to your property tax bill such as sewer, ditch or other special assessment.

Amount 2015 - The total amount of other charges added to your tax bill in 2015.

Amount 2016 - The total amount of other charges added to your tax bill for the current year.

TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY

Type of Deduction - No deduction is automatic. All must be applied for with the appropriate office by the applicable due date. Various restrictions apply. For more information, call the County Auditor at 260-724-5303 or visit www.adams-county.com.

Deductions documented in this bill can include the following:

- **Abatement** - Deduction for eligible properties where taxes have been lowered or eliminated, generally through the action of the City Council or County Council.
- **Blind/Disabled** - Deduction for blind or disabled. Must supply proof from a doctor or Social Security awards letter.
- **Enterprise Zone** - Deduction for eligible properties located within a designated enterprise zone.
- **Geothermal** - Deduction for eligible properties using geothermal devices.
- **Homestead Standard Deduction** - Deduction for owner-occupied primary residence.
- **Supplemental Standard Deduction** - Additional deduction for homesteads after the application of the Homestead Standard Deduction.
- **Mortgage** - Deduction for mortgaged property for eligible persons.
- **Nonprofit** - Exemption for eligible properties. See IC 6-1.1-10.
- **Over 65** - Deduction for individuals over 65 years of age; subject to income, residency, and assessed value limits.
- **Veterans** - Deduction for disabled veterans. Must supply proof of service, honorable discharge, and disability.

Amount 2015 - The amount deducted from your bill in 2015 for each benefit.

Amount 2016 - The amount deducted from your bill this year for each benefit.

Information on the valuation of your property and a copy of the property record card can be obtained from your Assessor.

To obtain a review of an assessment, the taxpayer must file an appeal not later than forty-five (45) days after the date of the required notice (Form 11). If the assessing official fails to send proper notice (Form 11) as required, the taxpayer's tax bill serves as notice of the taxpayer's right to appeal. The appeal filed by a taxpayer (optional Form 130) must include: (1) the name of the taxpayer; (2) address and parcel or key number of the property; and (3) address and telephone number of the taxpayer. The assessing official who receives an appeal filed by a taxpayer must: (1) immediately forward the notice to the county board; and (2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible. A taxpayer may file a Correction of Error (Form 133) appeal with the County Auditor to allege objective errors only (e.g., math error committed in computing an assessment). The taxpayer's right to appeal an assessment or petition for correction of error can be found at Indiana Code 6-1.1-15 (found at <http://www.in.gov/legislative/ic/code/title6/ar1.1/ch15.html>). For further instructions on filing an appeal or correction of error, contact your County Assessor at 260-724-5301.

Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 15, 2016 for mobile homes assessed under IC 6-1.1-7 and March 1, 2015 for real property).