

## 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](http://www.budgetnotices.in.gov). Additional information for how to read your current tax bill can be located online at [www.in.gov/dlgf/8527.htm](http://www.in.gov/dlgf/8527.htm).**

### TAXPAYER AND PROPERTY INFORMATION

Taxpayer Name and Property Address	Date of Notice	Parcel Number	Taxing District
Oth Mapleridge LLC Andrew S Greenwood  15405 Spring Winds Dr Carmel IN 46033	03/15/2021	State: 291018005028000015 Local: 08-10-18-00-05-028.000	09 Westfield
		<u>Legal Description</u> Acreage .50, Section 18, Township 18, Range 4, MAPLE RIDGE, Replat Information: Blocks B & C	

**Spring installment due on or before May 10, 2021 and Fall installment due on or before November 10, 2021.**

**TABLE 1: SUMMARY OF YOUR TAXES**

ASSESSED VALUE AND TAX SUMMARY	2019 Pay 2020	2020 Pay 2021
1a. Gross assessed value of homestead property	0.00	0.00
1b. Gross assessed value of other residential property and farmland	0.00	0.00
1c. Gross assessed value of all other property, including personal property	28,200.00	600.00
<b>2. Equals total gross assessed value of property</b>	<b>28,200.00</b>	<b>600.00</b>
2a. Minus deductions (see Table 5 below)	0.00	0.00
<b>3. Equals subtotal of net assessed value of property</b>	<b>28,200.00</b>	<b>600.00</b>
3a. Multiplied by your local tax rate	2.6967	2.5633
<b>4. Equals gross tax liability (see Table 3 below)</b>	<b>760.46</b>	<b>15.38</b>
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 over 65 circuit breaker credit	0.00	0.00
<b>5. Total property tax liability (see remittance coupon for total amount due)</b>	<b>760.46</b>	<b>15.38</b>
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) <sup>1</sup>	846.00	18.00
Upward adjustment due to voter-approved projects and charges (e.g., referendum) <sup>2</sup>	102.68	2.18
<b>Maximum tax that may be imposed under cap</b>	<b>948.68</b>	<b>20.18</b>

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

TAXING AUTHORITY	TAX RATE 2020	TAX RATE 2021	TAX AMOUNT 2020	TAX AMOUNT 2021	TAX DIFFERENCE 2020-2021	PERCENT DIFFERENCE
COUNTY	0.2754	0.2744	77.66	1.65	(76.01)	(97.88)
TOWNSHIP	0.0083	0.0083	2.34	0.05	(2.29)	(97.86)
SCHOOL DISTRICT	1.5998	1.4677	451.14	8.81	(442.33)	(98.05)
CITY	0.7779	0.7778	219.37	4.67	(214.70)	(97.87)
LIBRARY	0.0323	0.0321	9.11	0.19	(8.92)	(97.91)
TAX INCREMENT			0.00	0.00	0.00	0.00
SOLID WASTE	0.0030	0.0030	0.85	0.02	(0.83)	(97.65)
<b>TOTAL</b>	<b>2.6967</b>	<b>2.5633</b>	<b>760.46</b>	<b>15.38</b>	<b>(745.08)</b>	<b>(97.98)</b>

**TABLE 4: OTHER CHARGES/ADJUSTMENTS TO THIS PROPERTY**

LEVYING AUTHORITY	2020	2021	% Change
Ditch Assessments	25.00	25.00	0%
Sewer Liens	0.00	0.00	0%
Weed Liens	0.00	0.00	0%
Unsafe Buildings	0.00	0.00	0%
Barrett Law	0.00	0.00	0%
Other SPA Charges	0.00	0.00	0%
<b>TOTAL ADJUSTMENTS</b>	<b>25.00</b>	<b>25.00</b>	<b>0%</b>

**TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY**

TYPE OF DEDUCTION	2020	2021
Homestead Standard	0.00	0.00
Mortgage	0.00	0.00
Supplemental	0.00	0.00
Disabled	0.00	0.00
Veteran	0.00	0.00
Over 65	0.00	0.00
Other Deductions	0.00	0.00
<b>TOTAL DEDUCTIONS</b>	<b>0.00</b>	<b>0.00</b>

1. The property tax cap is calculated separately for each class of property owned by the taxpayer.

2. Charges not subject to the property tax caps include property tax levies approved by voters through a referendum. When added to the base property tax cap amount for your property, this creates the effective tax cap. For more information, see the back of this document. Information regarding the referendums proposed during the most recent elections can be located online at: [www.in.gov/dlgf/8789.htm](http://www.in.gov/dlgf/8789.htm).

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** - The amounts involved with calculating your real estate property taxes.  
**Taxes 2019 Pay 2020** - The summary of calculations based on tax rates for taxes payable last year.  
**Taxes 2020 Pay 2021** - 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 generated by the local income tax, which can 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 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 2020** - The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2020.  
**Tax Rate 2021** - The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.  
**Tax Amount 2020** - The amount of taxes for this property allocated to each taxing authority for 2020.  
**Tax Amount 2021** - The amount of taxes for this property allocated to each taxing authority for the current year.  
**Tax Difference 2020-2021** - 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 2020** - The total amount of other charges added to your tax bill in 2020.  
**Amount 2021** - 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 (317) 770-4412 or visit <http://www.hamiltoncounty.in.gov/368>. Deductions documented in this bill can include, but are not limited to, 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. (IC 6-1.1-12.1)
  - **Blind/Disabled** - Deduction for the blind or disabled. Must supply proof from a doctor or Social Security awards letter. (IC 6-1.1-12-11, 12)
  - **Enterprise Zone** - Deduction for eligible properties located within a designated enterprise zone. (IC 6-1.1-12-40)
  - **Geothermal** - Deduction for eligible properties using geothermal devices. (IC 6-1.1-12-34, 35.5)
  - **Homestead Standard Deduction** - Deduction for owner-occupied primary residence. (IC 6-1.1-12-37)
  - **Supplemental Standard Deduction** - Additional deduction for homesteads after the application of the Homestead Standard Deduction. (IC 6-1.1-12-37.5)
  - **Mortgage** - Deduction for mortgaged property for eligible persons. (IC 6-1.1-12-1, 2)
  - **Nonprofit** - Exemption for eligible properties. (IC 6-1.1-10)
  - **Over 65** - Deduction for individuals over 65 years of age; subject to income, residency, and assessed value limits. (IC 6-1.1-12-9, 10.1)
  - **Veterans** - Deduction for disabled veterans. Must supply proof of service, honorable discharge, and disability. (IC 6-1.1-12-13, 14, 15)
- Amount 2020** - The amount deducted from your bill in 2020 for each benefit.  
**Amount 2021** - The amount deducted from your bill this year for each benefit.

**Homestead Credits**

For more information about Homestead Credits, go to [www.hamiltoncounty.in.gov/376](http://www.hamiltoncounty.in.gov/376).

Information on the valuation of your property and a copy of the property record card can be obtained from your assessor at (317) 776-9617 or <http://www.hamiltoncounty.in.gov/taxes>. To obtain a review of an assessment, the taxpayer must file an appeal via a Form 130. If the Form 11 is mailed before May 1 of the assessment year, the filing deadline for real property is June 15 of that year. If the Form 11 is mailed after April 30 of the assessment year, the filing deadline for real property is June 15 in the year that the tax statements are mailed. For personal property assessments, the filing deadline is not later than forty-five (45) days after the date on which the county mails the notice under IC 6-1.1-3-20.

NOTE: Failure to file a timely Form 130 can be grounds for dismissal of this appeal. The assessing official who receives an appeal filed by a taxpayer must: (1) immediately forward the notice to the county board; and (2) schedule a preliminary informal meeting with the taxpayer in order to resolve the appeal.

For further instructions on filing an appeal or correction of error, contact your assessor at (317) 776-9617.

**Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 1, 2021, for mobile homes assessed under IC 6-1.1-7 and January 1, 2020, for real property).**