ORDINANCE 2012-8
BOARD OF COMMISSIONERS OF GIBSON COUNTY, INDIANA

ORDINANCE AUTHORIZING ELECTRONIC TRANSMISSION OF STATEMENTS AND OTHER INFORMATION FOR PROPERTY TAXES AND SPECIAL ASSESSMENTS

WHEREAS, IC 6-1.1-22-8.1 permits a county legislative body to adopt an ordinance to authorize the electronic transmission of statements and other information for property taxes and special assessments first due and payable after 2009.

WHEREAS, IC 6-1.1-22-8.1 permits, upon the adoption of an authorizing ordinance by the county legislative body, a person to direct the county treasurer and county auditor to transmit the following to the person by electronic mail: (1) a statement that would otherwise be sent by the county treasurer to the person by regular mail under IC 6-1.1-22-8.1(a)(1), including a statement that reflects installment payment due dates under IC 6-1.1-22-9.5 or IC 6-1.1-22-9.7; (2) a provisional tax statement that would otherwise be sent by the county treasurer to the person by regular mail under IC 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:
(A) IC 6-1.1-22-9, (B) IC 6-1.1-22-9.7, (C) IC 6-1.1-22.5-12, including a statement that reflects installment payment due dates under IC 6-1.1-22.5-18.5; (4) a statement that would otherwise be sent by the county auditor to the person by regular mail under IC 6-1.1-17-3(b); (5) any other information that: (A) concerns the property taxes or special assessments, and (B) would otherwise be sent: (i) by the county treasurer or the county auditor to the person by regular mail; and (ii) before the last date the property taxes or special assessments may be paid without becoming delinquent.

WHEREAS, the Board of Commissioners of Gibson County ("County") desires to authorize the electronic transmission of statements and other information for property taxes and special assessments first due and payable after 2011 and to authorize a County taxpayer to direct the County Treasurer and County Auditor to transmit to the County taxpayer by electronic mail any and all of the items identified *supra*, recital paragraph two.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COMMISSIONERS:

1. The County hereby *authorizes* the electronic transmission of statements and other information for property taxes and special assessments first due and payable after 2011.

2. The County hereby *authorizes* each County taxpayer (hereafter the "person") to direct the County Treasurer and County Auditor to transmit the following to the person by electronic mail and as applicable: (1) a statement that would otherwise be sent by the County Treasurer to the person by regular mail under IC 6-1.1-22-8.1(a)(1), including a statement that reflects installment payment due dates under IC 6-1.1-22-9.5 or IC 6-1.1-22-9.7; (2) a provisional tax statement that would otherwise be sent by the County Treasurer to the person by regular mail under IC 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: (A)IC 6-1.1-22-9, (B) IC 6-1.1-22-9.7, (C) IC 6-1.1-22.5-12, including a statement that reflects installment payment due dates under IC 6-1.1-22.5-18.5; (4) a statement that would otherwise be sent by the County Auditor to the person by regular mail under IC 6-1.1-17-3(b); (5) any other information that: (A) concerns the property taxes or special assessments, and (B) would otherwise be sent: (i) by the County Treasurer or the County Auditor to the person by regular mail; and (ii) before the last date the property taxes or special assessments may be paid without becoming delinquent.

3. This ordinance takes effect with the FIRST **(select first or second)** installment of property taxes of 2013 **(select tax billing year for ordinance to be effective)** and shall continue indefinitely.

4. Notice shall be given to County taxpayers of the option to direct electronic transmission of statements and other information for property taxes and special assessments in compliance with all applicable statutory provisions.

5. The County Treasurer and County Auditor shall have the authority to electronically submit to County taxpayers their statements and other information for property taxes and special assessments first due and payable after 2011.

6. The County Auditor and County Treasurer are authorized to negotiate and execute a contract with a provider to obtain such administrative, technical, clerical and related services ("E-Billing Services") in order to implement a program for the electronic transmission of statements and other information for property taxes and special assessments.

7. The E-Billing Services contract shall provide for the delivery of such services by a contractor in compliance with all applicable statutory provisions for the electronic transmission of statements and other information for property taxes and special assessments. The E-Billing Services contract shall also provide for the payment of fee(s) for each parcel that a county taxpayer elects to participate in the electronic transmission of statements and other information for property taxes and special assessments.

Passed this 18TH day of SEPTEMBER 2012.

GIBSON COUNTY, INDIANA, by and through
the Board of Commissioners

Gerald L Eldridge
President

Alan Douglas
Commissioner

Bob Townsend
Commissioner

Attest: C. J. Montgomery
Auditor of Gibson County