

COUNTY: 43 - KOSCIUSKO

SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-11-20-300-151.000-032	DUPLICATE NUMBER 15381027	TAX YEAR 2021 Payable 2022	Late Payment Penalty: 5% penalty after May 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2022
TAXING UNIT NAME 032-Warsaw	LEGAL DESCRIPTION 004-103-124 LOT 40 1ST ADD TO EAGLE CREST		



SPRING AMOUNT DUE
 by May 10, 2022: **\$424.31**



5420-12907-1
 Mohan Sreemoy T17 P1
 205 Mockingbird Ln
 Warsaw IN 46580-2309

Office Phone: (574) 372-2370
 Pay Online at: www.kcgov.com
 (866) 480-8552 PLC#2793

Remit Payment and Make Check Payable to:
 Kosciusko County Treasurer
 PO Box 1764
 Warsaw, IN 46581

0015381027 000000042431

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COUNTY: 43 - KOSCIUSKO

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-11-20-300-151.000-032	DUPLICATE NUMBER 15381027	TAX YEAR 2021 Payable 2022	Late Payment Penalty: 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022
TAXING UNIT NAME 032-Warsaw	LEGAL DESCRIPTION 004-103-124 LOT 40 1ST ADD TO EAGLE CREST		



FALL AMOUNT DUE
 by November 10, 2022: **\$424.31**

Mohan Sreemoy
 205 Mockingbird Ln
 Warsaw IN 46580-2309

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COUNTY: 43 - KOSCIUSKO

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 43-11-20-300-151.000-032	DUPLICATE NUMBER 15381027	TAX YEAR 2021 Payable 2022	DUE DATES
TAXING UNIT NAME 032-Warsaw	LEGAL DESCRIPTION 004-103-124 LOT 40 1ST ADD TO EAGLE CREST		SPRING - May 10, 2022 FALL - November 10, 2022

DATE OF STATEMENT: 04/08/2022

PROPERTY ADDRESS	
PROPERTY TYPE Real	TOWNSHIP Wayne
ACRES	

TOTAL DUE FOR 21 PAY 22: \$848.62

ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$424.31	\$424.31
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Other Assessment (OA)	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Adjustments	\$0.00	\$0.00
Amount Due	\$424.31	\$424.31
Payment Received	\$0.00	\$0.00
Balance Due	\$424.31	\$424.31

Mohan Sreemoy
 205 Mockingbird Ln
 Warsaw IN 46580-2309



NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENTS OF BOTH INSTALLMENTS OF YOUR TAXES. IF YOU HAVE SOLD, SPLIT, OR COMBINED ANY OF THE PROPERTY ASSESSED TO YOU, CHECK TO SEE IF THIS BILL IS YOURS TO PAY, OR FORWARD TO THE NEW OWNERS.

Kosciusko County Spring

PAYMENT OPTIONS

MAIL: Payment with coupon to the Kosciusko County Treasurer PO Box 1764, Warsaw, IN 46581. Make check payable to Kosciusko County Treasurer.
Payment is considered on time when postmarked by the US Post Office by the due dates.
Your cancelled check is your receipt.

IN PERSON: Please bring entire statement to Kosciusko County Treasurer Courthouse 100 W. Center St. Warsaw, IN.

BUSINESS HOURS: 8:00 am - 4:30 pm (Monday - Friday)

BANKS: Lake City Bank will accept payment by cash or check with statement if no prior delinquencies. You do not need to be a customer of LCB to pay.

CREDIT/DEBIT CARD or ECHECK: Online at www.kcgov.com, "Taxes", "Pay Taxes". Subject to a convenience fee charged by payment processor.

BY PHONE ON OR BEFORE DUE DATE: (866) 480-8552, 7:00 am - 8:00 pm CST - PLC#2793

IN ESCROW: A tax bill watermarked with "IN ESCROW" indicates a lender has requested your billing. However, if you are responsible for payment of these taxes, please use this bill. No additional billings will be mailed.

Failure to receive a tax statement by mail does not relieve the taxpayer of the responsibility for payment and penalties when delinquent.

WHO DO I CONTACT WITH MY QUESTIONS?

• Tax Payments:	Treasurer (574) 372-2370
• Deductions, Tax Rates, and Address Changes:	Auditor (574) 372-2323
• Real Estate Assessments:	Assessor (574) 372-2310
• Personal Property and Mobile Homes Assessments:	Assessor (574) 372-2379

Deductions - If you are no longer eligible for a deduction that you have been allowed in the deduction block of the comparison TS-1A Form, you must notify the County Auditor. Failure to do so will make you liable for taxes and penalties on the amount deducted.

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Kosciusko County Fall

PAYMENT OPTIONS

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2022.01

FOR YOUR RECORDS

FIRST INSTALLMENT

Check Number	Date Sent	Amount


SECOND INSTALLMENT

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: <https://budgetnotices.in.gov>. Additional information for how to read your current tax bill can be located online at: www.in.gov/dlgf/understanding-your-tax-bill/tax-bill-101.

TAXPAYER AND PROPERTY INFORMATION

Taxpayer Name Mohan Sreemoy 205 Mockingbird Ln Warsaw IN 46580-2309	Address 004-103-124 LOT 40 1ST ADD TO EAGLE CREST	Date of Notice 04/08/2022 Duplicate Number 15381027	Parcel Number 43-11-20-300-151.000-032 Tax ID Number 004-726016-70	Taxing District 032-Warsaw Property Type Real
Legal Description 004-103-124 LOT 40 1ST ADD TO EAGLE CREST		Billed Mortgage Company Capital Real Estate Tax Serv #234		

Spring installment due on or before May 10, 2022 and Fall installment due on or before November 10, 2022.

TABLE 1: SUMMARY OF YOUR TAXES

ASSESSED VALUE AND TAX SUMMARY	2020 Pay 2021	2021 Pay 2022
1a. Gross assessed value of homestead property	\$0.00	\$0.00
1b. Gross assessed value of other residential property and farmland	\$600.00	\$40,600.00
1c. Gross assessed value of all other property, including personal property	\$0.00	\$0.00
2. Equals total gross assessed value of property	\$600.00	\$40,600.00
2a. Minus deductions (see Table 5 below)	\$0.00	\$0.00
3. Equals subtotal of net assessed value of property	\$600.00	\$40,600.00
3a. Multiplied by your local tax rate	2.4747	2.4956
4. Equals gross tax liability (see Table 3 below)	\$14.85	\$1,013.21
4a. Minus local property tax credits	\$0.00	\$0.00
4b. Minus savings due to property tax cap (see Table 2 and footnotes below)	(\$2.30)	(\$164.59)
4c. Minus savings due to over 65 circuit breaker credit	\$0.00	\$0.00
5. Total property tax liability (see remittance coupon for total amount due)	\$12.55	\$848.62

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	\$12.00	\$812.00
Upward adjustment due to voter-approved projects and charges (e.g., referendum) ²	\$0.55	\$36.62
Maximum tax that may be imposed under cap	\$12.55	\$848.62

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

TAXING AUTHORITY	TAX RATE 2021	TAX RATE 2022	TAX AMOUNT 2021	TAX AMOUNT 2022	TAX DIFFERENCE 2021-2022	PERCENT DIFFERENCE
CITY/TOWN	1.1967	1.2388	\$7.18	\$502.95	\$495.77	6904.87%
COUNTY	0.2415	0.2409	\$1.45	\$97.81	\$96.36	6645.52%
LIBRARY	0.1134	0.1174	\$0.68	\$47.66	\$46.98	6908.82%
SCHOOL	0.9200	0.8953	\$5.52	\$363.49	\$357.97	6484.96%
SOLID WASTE	0.0001	0.0001	\$0.00	\$0.04	\$0.04	0.00%
TOWNSHIP	0.0030	0.0031	\$0.02	\$1.26	\$1.24	6200.00%
TOTAL	2.4747	2.4956	\$14.85	\$1,013.21	\$998.36	6722.96%

TABLE 4: OTHER CHARGES / ADJUSTMENTS TO THIS PROPERTY

LEVYING AUTHORITY	2021	2022	% Change
TOTAL ADJUSTMENTS	\$0.00	\$0.00	0.00%

TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY³

TYPE OF DEDUCTION	2021	2022
TOTAL DEDUCTIONS	\$0.00	\$0.00

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/referendum-information.
 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 2020 Pay 2021 – The summary of calculations based on tax rates for taxes payable last year.
Taxes 2021 Pay 2022 – 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 2021 – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2021.
Tax Rate 2022 – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.
Tax Amount 2021 – The amount of taxes for this property allocated to each taxing authority for 2021.
Tax Amount 2022 – The amount of taxes for this property allocated to each taxing authority for the current year.
Tax Difference 2021-2022 – 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 2021 – The total amount of other charges added to your tax bill in 2021.
Amount 2022 – 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 (574) 372-2323 or www.kcgov.com. 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 2021 – The amount deducted from your bill in 2021 for each benefit.
Amount 2022 – 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 at (574) 372-2310 or www.kcgov.com. 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 of the required notice (Form 11). 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 (574) 372-2310 or visit www.kcgov.com.

Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 1, 2022, for mobile homes assessed under IC 6-1.1-7 and January 1, 2021, for real property).