

**ITCA GUIDE FOR COMPLETING THE
PROPERTY TAX CLEARANCE SCHEDULE FORM NO. 1
STATE FORM 1462**

Issued September 22, 2015

This guide is being provided as a temporary measure to assist Treasurers' offices in completing the Property Tax Clearance Schedule Form No. 1. Different scenarios and questions remain and we are seeking final official guidance from the ATC and the State Board of Accounts. As always, if the situation warrants, seek guidance from your county attorney.

1) Is this a NEW application? If yes, continue; if no, go to 2) or 3)

- Search all tax records, including Innkeepers, by:
 - ✓ "Name" on schedule
 - ✓ "Permit Location" on schedule
- If all taxes are current by due date, sign the permit; if taxes are unpaid, do not sign the permit.

2) Is this a RENEWAL application? If yes, continue; if no, go to 1) or 3).

- Search all tax records, including Innkeepers, by:
 - ✓ "Name" on schedule
 - ✓ "Permit Location" on schedule
- If all taxes are current by due date, sign the permit; if taxes are unpaid, do not sign the permit.

3) Is this a TRANSFER application? If yes, continue; if no, go to 1) or 2).

- Search all tax records, including Innkeepers, by:
 - ✓ "Name" on schedule
 - ✓ "Permit Location" on schedule
- Taxes for TRANSFERS should be paid current through the Assessment Date. E.g. If application is dated July 2014, then all (spring and fall) installments due in 2014 are due AND estimated taxes due in 2015 should be collected.

ICTA Best Practice is to research the Alcohol License Commission database at IN.gov/atc/. The database contains extensive information on county applications. The database would assist the Treasurer's office in identifying all county applications and would be helpful in monitoring upcoming renewals and applications processed without the County Treasurer's Property Tax Clearance Schedule 1.