

# Tracts 1-4

STATE FORM 53569 (R25 / 11-24)  
APPROVED BY STATE BOARD OF ACCOUNTS, 2024

TREASURER FORM TS-1A  
PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE IC 6-1.1-22-8.1

## COUNTY: 43 - KOSCIUSKO

## SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-15-05-100-001.000-001	DUPLICATE NUMBER 781	TAX YEAR 2024 Payable 2025	<b>Late Payment Penalty:</b> 5% penalty after May 12, 2025, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 11, 2025
TAXING UNIT NAME 001-Clay	LEGAL DESCRIPTION 001-017-001 Lot 1 In NE Less 7.11A Mdl Pt 5-31-6 60.25A		

PROPERTY ADDRESS  
2198 W Union St Warsaw IN 46580



**SPRING AMOUNT DUE**  
by May 12, 2025: **\$1,493.87**

Scan QR Code to pay



T10 P1

533-4605-1  
\*\*\*\*\*AUTO\*\*5-DIGIT 46580  
Wolf Bret W & Sue E  
407 S High St  
Warsaw IN 46580-4415



0000000781 000000149387

Pay by Phone: (574) 652-5830  
Pay Online at:  
www.kosciusko.in.gov

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

FOLD AND TEAR HERE

## COUNTY: 43 - KOSCIUSKO

## FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-15-05-100-001.000-001	DUPLICATE NUMBER 781	TAX YEAR 2024 Payable 2025	<b>Late Payment Penalty:</b> 5% penalty after November 10, 2025, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2025
TAXING UNIT NAME 001-Clay	LEGAL DESCRIPTION 001-017-001 Lot 1 In NE Less 7.11A Mdl Pt 5-31-6 60.25A		

PROPERTY ADDRESS  
2198 W Union St Warsaw IN 46580



**FALL AMOUNT DUE**  
by November 10, 2025: **\$1,493.87**

Scan QR Code to pay



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## COUNTY: 43 - KOSCIUSKO

## TAXPAYERS' COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 43-15-05-100-001.000-001	DUPLICATE NUMBER 781	TAX YEAR 2024 Payable 2025	DUE DATES
TAXING UNIT NAME 001-Clay	LEGAL DESCRIPTION 001-017-001 Lot 1 In NE Less 7.11A Mdl Pt 5-31-6 60.25A		SPRING - May 12, 2025 FALL - November 10, 2025

DATE OF STATEMENT: 04/02/2025

PROPERTY ADDRESS 2198 W Union St Warsaw IN 46580	
PROPERTY TYPE Real	TOWNSHIP Claypool
ACRES 60.2500	

TOTAL DUE FOR 24 PAY 25: **\$2,987.74**

ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$1,399.58	\$1,399.58
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Other Assessment (OA)	\$94.29	\$94.29
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Adjustments	\$0.00	\$0.00
<b>Amount Due</b>	<b>\$1,493.87</b>	<b>\$1,493.87</b>
Payment Received	\$0.00	\$0.00
<b>Balance Due</b>	<b>\$1,493.87</b>	<b>\$1,493.87</b>

Wolf Bret W & Sue E  
407 S High St  
Warsaw IN 46580-4415



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

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 Your cancelled check is your receipt.  
**IN PERSON:** Please bring entire statement to Kosciusko County Treasurer Courthouse 100 W. Center St., Rm 215, 2nd Floor, 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.kosciusko.in.gov](http://www.kosciusko.in.gov), "Taxes", "Pay Taxes". Subject to a convenience fee charged by payment processor.  
**BY PHONE ON OR BEFORE DUE DATE:** (574) 652-5830

**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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2025.01

### 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 agricultural land, and 3% for all other property. Beginning with 2023 Pay 2024, the Mortgage Deduction is no longer available. 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](http://www.in.gov/dlgf/understanding-your-tax-bill/tax-bill-101).

## TAXPAYER AND PROPERTY INFORMATION

<b>Taxpayer Name</b> Wolf Bret W & Sue E 407 S High St Warsaw IN 46580-4415	<b>Address</b> 2198 W Union St Warsaw IN 46580	<b>Date of Notice</b> 04/02/2025 <b>Duplicate Number</b> 781	<b>Parcel Number</b> 43-15-05-100-001.000-001 <b>Tax ID Number</b> 001-725001-70	<b>Taxing District</b> 001-Clay
<b>Legal Description</b> 001-017-001 Lot 1 In NE Less 7.11A Mdl Pt 5-31-6 60.25A		<b>Billed Mortgage Company</b>		<b>Property Type</b> Real



**Spring installment due on or before May 12, 2025, and Fall installment due on or before November 10, 2025.**

**TABLE 1: SUMMARY OF YOUR TAXES**

ASSESSED VALUE AND TAX SUMMARY	2023 Pay 2024	2024 Pay 2025
1a. Gross assessed value of homestead property	\$0.00	\$0.00
1b. Gross assessed value of other residential property and agricultural land	\$184,500.00	\$218,900.00
1c. Gross assessed value of all other property, including personal property	\$14,100.00	\$11,200.00
<b>2. Equals total gross assessed value of property</b>	<b>\$198,600.00</b>	<b>\$230,100.00</b>
2a. Minus deductions (see Table 5 below)	\$0.00	\$0.00
<b>3. Equals subtotal of net assessed value of property</b>	<b>\$198,600.00</b>	<b>\$230,100.00</b>
3a. Multiplied by your local tax rate	1.2377	1.2165
<b>4. Equals gross tax liability (see Table 3 below)</b>	<b>\$2,458.08</b>	<b>\$2,799.16</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 <sup>1</sup>	\$0.00	\$0.00
4d. Minus savings due to County Option Circuit Breaker Credit	\$0.00	\$0.00
<b>5. Total property tax liability (see remittance coupon for total amount due)</b>	<b>\$2,458.08</b>	<b>\$2,799.16</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>2</sup>	\$4,113.00	\$4,714.00
Upward adjustment due to voter-approved projects and charges (e.g., referendum) <sup>3</sup>	\$152.72	\$152.79
<b>Maximum tax that may be imposed under cap</b>	<b>\$4,265.72</b>	<b>\$4,866.79</b>

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

TAXING AUTHORITY	TAX RATE 2024	TAX RATE 2025	TAX AMOUNT 2024	TAX AMOUNT 2025	TAX DIFFERENCE 2024-2025	PERCENT DIFFERENCE
COUNTY	0.2122	0.2021	\$421.43	\$465.03	\$43.60	10.35%
SCHOOL	0.9200	0.9159	\$1,827.12	\$2,107.48	\$280.36	15.34%
SOLID WASTE	0.0001	0.0001	\$0.20	\$0.23	\$0.03	15.00%
TOWNSHIP	0.1054	0.0984	\$209.33	\$226.42	\$17.09	8.16%
<b>TOTAL</b>	<b>1.2377</b>	<b>1.2165</b>	<b>\$2,458.08</b>	<b>\$2,799.16</b>	<b>\$341.08</b>	<b>13.88%</b>

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

LEVYING AUTHORITY	2024	2025	% Change
WALNUT CREEK (617)	\$188.58	\$188.58	0.00%
<b>TOTAL ADJUSTMENTS</b>	<b>\$188.58</b>	<b>\$188.58</b>	<b>0.00%</b>

**TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY<sup>4</sup>**

TYPE OF DEDUCTION	2024	2025
<b>TOTAL DEDUCTIONS</b>	<b>\$0.00</b>	<b>\$0.00</b>

1. A taxpayer can only receive the Over 65 Circuit Breaker Credit or the County Option Circuit. Indiana Code § 6-1.1-49-6 specifies that a taxpayer cannot receive both.  
 2. The property tax cap is calculated separately for each class of property owned by the taxpayer.  
 3. 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](http://www.in.gov/dlgf/referendum-information).  
 4. 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 2023 Pay 2024** – The summary of calculations based on tax rates for taxes payable last year.

**Taxes 2024 Pay 2025** – 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 limits the increase of the homestead property tax liability of credit recipient at two percent (2%). (IC 6-1.1-20.6-8.5)
- **County Option Circuit Breaker Credit** – Credit for a calendar year adopted by the county fiscal body if homestead qualifies and age, adjusted gross income, and other eligibility requirements are met. The credit limits the increase of the homestead property tax liability of credit recipient at an amount between two percent (2%) and five percent (5%). (IC 6-1.1-49)

### **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 agricultural 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 2024** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2024.

**Tax Rate 2025** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.

**Tax Amount 2024** – The amount of taxes for this property allocated to each taxing authority for 2024.

**Tax Amount 2025** – The amount of taxes for this property allocated to each taxing authority for the current year.

**Tax Difference 2024-2025** – 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 2024** – The total amount of other charges added to your tax bill in 2024.

**Amount 2025** – 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 visit [www.kosciusko.in.gov](http://www.kosciusko.in.gov). 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) [Deduction will no longer apply to tax bills beginning with 2023 Pay 2024]
- **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 2024** – The amount deducted from your bill in 2024 for each benefit.

**Amount 2025** – 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.kosciusko.in.gov](http://www.kosciusko.in.gov). 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.kosciusko.in.gov](http://www.kosciusko.in.gov).

**Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 1, 2025, for mobile homes assessed under IC 6-1.1-7 and January 1, 2024, for real property).**

# Tract 5

STATE FORM 53569 (R25 / 11-24)

APPROVED BY STATE BOARD OF ACCOUNTS, 2024

**COUNTY: 43 - KOSCIUSKO**

TREASURER FORM TS-1A

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE IC 6-1.1-22-8.1

**SPRING INSTALLMENT REMITTANCE COUPON**

PARCEL NUMBER 43-15-05-100-045.000-001	DUPLICATE NUMBER 783	TAX YEAR 2024 Payable 2025	<b>Late Payment Penalty:</b> 5% penalty after May 12, 2025, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 11, 2025
TAXING UNIT NAME 001-Clay	LEGAL DESCRIPTION 001-017-019 LOT 6 PART'D IN NE 5-31-6 16.00A		

PROPERTY ADDRESS  
Sr 15 Claypool IN 46510



**SPRING AMOUNT DUE**  
by May 12, 2025: **\$200.82**

Scan QR Code to pay



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533-4609-1  
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407 S High St  
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**COUNTY: 43 - KOSCIUSKO**

**FALL INSTALLMENT REMITTANCE COUPON**

PARCEL NUMBER 43-15-05-100-045.000-001	DUPLICATE NUMBER 783	TAX YEAR 2024 Payable 2025	<b>Late Payment Penalty:</b> 5% penalty after November 10, 2025, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2025
TAXING UNIT NAME 001-Clay	LEGAL DESCRIPTION 001-017-019 LOT 6 PART'D IN NE 5-31-6 16.00A		

PROPERTY ADDRESS  
Sr 15 Claypool IN 46510



**FALL AMOUNT DUE**  
by November 10, 2025: **\$200.82**

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DATE OF STATEMENT: 04/02/2025

PROPERTY ADDRESS Sr 15 Claypool IN 46510	
PROPERTY TYPE Real	TOWNSHIP Claypool
ACRES 16.0000	

**TOTAL DUE FOR 24 PAY 25: \$401.64**

ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$175.78	\$175.78
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Other Assessment (OA)	\$25.04	\$25.04
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Adjustments	\$0.00	\$0.00
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Payment Received	\$0.00	\$0.00
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**CREDIT/DEBIT CARD or ECHECK:** Online at [www.kosciusko.in.gov](http://www.kosciusko.in.gov), "Taxes", "Pay Taxes". Subject to a convenience fee charged by payment processor.  
**BY PHONE ON OR BEFORE DUE DATE:** (574) 652-5830

**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.

2025.01

### 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 agricultural land, and 3% for all other property. Beginning with 2023 Pay 2024, the Mortgage Deduction is no longer available. 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](http://www.in.gov/dlgf/understanding-your-tax-bill/tax-bill-101).**

## TAXPAYER AND PROPERTY INFORMATION

<u>Taxpayer Name</u> Wolf Bret W & Sue E 407 S High St Warsaw IN 46580-4415	<u>Address</u> Sr 15 Claypool IN 46510	<u>Date of Notice</u> 04/02/2025	<u>Parcel Number</u> 43-15-05-100-045.000-001	<u>Taxing District</u> 001-Clay
		<u>Duplicate Number</u> 783	<u>Tax ID Number</u> 001-725001-72	
<u>Legal Description</u> 001-017-019 LOT 6 PART'D IN NE 5-31-6 16.00A	<u>Billed Mortgage Company</u>			<u>Property Type</u> Real

**Spring installment due on or before May 12, 2025, and Fall installment due on or before November 10, 2025.**

**TABLE 1: SUMMARY OF YOUR TAXES**

ASSESSED VALUE AND TAX SUMMARY	2023 Pay 2024	2024 Pay 2025
1a. Gross assessed value of homestead property	\$0.00	\$0.00
1b. Gross assessed value of other residential property and agricultural land	\$24,100.00	\$28,900.00
1c. Gross assessed value of all other property, including personal property	\$0.00	\$0.00
<b>2. Equals total gross assessed value of property</b>	<b>\$24,100.00</b>	<b>\$28,900.00</b>
2a. Minus deductions (see Table 5 below)	\$0.00	\$0.00
<b>3. Equals subtotal of net assessed value of property</b>	<b>\$24,100.00</b>	<b>\$28,900.00</b>
3a. Multiplied by your local tax rate	1.2377	1.2165
<b>4. Equals gross tax liability (see Table 3 below)</b>	<b>\$298.28</b>	<b>\$351.56</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 <sup>1</sup>	\$0.00	\$0.00
4d. Minus savings due to County Option Circuit Breaker Credit	\$0.00	\$0.00
<b>5. Total property tax liability (see remittance coupon for total amount due)</b>	<b>\$298.28</b>	<b>\$351.56</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>2</sup>	\$482.00	\$578.00
Upward adjustment due to voter-approved projects and charges (e.g., referendum) <sup>3</sup>	\$18.53	\$19.19
<b>Maximum tax that may be imposed under cap</b>	<b>\$500.53</b>	<b>\$597.19</b>

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

TAXING AUTHORITY	TAX RATE 2024	TAX RATE 2025	TAX AMOUNT 2024	TAX AMOUNT 2025	TAX DIFFERENCE 2024-2025	PERCENT DIFFERENCE
COUNTY	0.2122	0.2021	\$51.14	\$58.41	\$7.27	14.22%
SCHOOL	0.9200	0.9159	\$221.72	\$264.68	\$42.96	19.38%
SOLID WASTE	0.0001	0.0001	\$0.02	\$0.03	\$0.01	50.00%
TOWNSHIP	0.1054	0.0984	\$25.40	\$28.44	\$3.04	11.97%
<b>TOTAL</b>	<b>1.2377</b>	<b>1.2165</b>	<b>\$298.28</b>	<b>\$351.56</b>	<b>\$53.28</b>	<b>17.86%</b>

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

LEVYING AUTHORITY	2024	2025	% Change
WALNUT CREEK (617)	\$50.08	\$50.08	0.00%
<b>TOTAL ADJUSTMENTS</b>	<b>\$50.08</b>	<b>\$50.08</b>	<b>0.00%</b>

**TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY <sup>4</sup>**

TYPE OF DEDUCTION	2024	2025
<b>TOTAL DEDUCTIONS</b>	<b>\$0.00</b>	<b>\$0.00</b>

1. A taxpayer can only receive the Over 65 Circuit Breaker Credit or the County Option Circuit. Indiana Code § 6-1.1-49-6 specifies that a taxpayer cannot receive both.  
 2. The property tax cap is calculated separately for each class of property owned by the taxpayer.  
 3. 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](http://www.in.gov/dlgf/referendum-information).  
 4. 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 2023 Pay 2024** – The summary of calculations based on tax rates for taxes payable last year.

**Taxes 2024 Pay 2025** – 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 limits the increase of the homestead property tax liability of credit recipient at two percent (2%). (IC 6-1.1-20.6-8.5)
- **County Option Circuit Breaker Credit** – Credit for a calendar year adopted by the county fiscal body if homestead qualifies and age, adjusted gross income, and other eligibility requirements are met. The credit limits the increase of the homestead property tax liability of credit recipient at an amount between two percent (2%) and five percent (5%). (IC 6-1.1-49)

### **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 agricultural 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 2024** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2024.

**Tax Rate 2025** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.

**Tax Amount 2024** – The amount of taxes for this property allocated to each taxing authority for 2024.

**Tax Amount 2025** – The amount of taxes for this property allocated to each taxing authority for the current year.

**Tax Difference 2024-2025** – 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 2024** – The total amount of other charges added to your tax bill in 2024.

**Amount 2025** – 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 visit [www.kosciusko.in.gov](http://www.kosciusko.in.gov). 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) [Deduction will no longer apply to tax bills beginning with 2023 Pay 2024]
- **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 2024** – The amount deducted from your bill in 2024 for each benefit.

**Amount 2025** – 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.kosciusko.in.gov](http://www.kosciusko.in.gov). 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.kosciusko.in.gov](http://www.kosciusko.in.gov).

**Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 1, 2025, for mobile homes assessed under IC 6-1.1-7 and January 1, 2024, for real property).**

# Tract 6

STATE FORM 53569 (R25 / 11-24)

APPROVED BY STATE BOARD OF ACCOUNTS, 2024

COUNTY: 43 - KOSCIUSKO

TREASURER FORM TS-1A

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE IC 6-1.1-22-8.1

## SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-15-05-100-018.000-001	DUPLICATE NUMBER 782	TAX YEAR 2024 Payable 2025	<b>Late Payment Penalty:</b> 5% penalty after May 12, 2025, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 11, 2025
TAXING UNIT NAME 001-Clay	LEGAL DESCRIPTION 001-017-010 N PT LOT 5 5-31-6 28.00A		

PROPERTY ADDRESS  
Sr 15 Claypool IN 46510



**SPRING AMOUNT DUE**  
by May 12, 2025: **\$371.06**

Scan QR Code to pay



Pay by Phone: (574) 652-5830  
Pay Online at:  
www.kosciusko.in.gov

533-4607-1  
Wolf Bret W & Sue E  
407 S High St  
Warsaw IN 46580-4415

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

0000000782 000000037106

FOLD AND TEAR HERE

## COUNTY: 43 - KOSCIUSKO

## FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-15-05-100-018.000-001	DUPLICATE NUMBER 782	TAX YEAR 2024 Payable 2025	<b>Late Payment Penalty:</b> 5% penalty after November 10, 2025, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2025
TAXING UNIT NAME 001-Clay	LEGAL DESCRIPTION 001-017-010 N PT LOT 5 5-31-6 28.00A		

PROPERTY ADDRESS  
Sr 15 Claypool IN 46510



**FALL AMOUNT DUE**  
by November 10, 2025: **\$371.06**

Scan QR Code to pay



Wolf Bret W & Sue E  
407 S High St  
Warsaw IN 46580-4415

Pay by Phone: (574) 652-5830  
Pay Online at:  
www.kosciusko.in.gov

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

0000000782 000000037106

FOLD AND TEAR HERE

## COUNTY: 43 - KOSCIUSKO

## TAXPAYERS' COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 43-15-05-100-018.000-001	DUPLICATE NUMBER 782	TAX YEAR 2024 Payable 2025	DUE DATES
TAXING UNIT NAME 001-Clay	LEGAL DESCRIPTION 001-017-010 N PT LOT 5 5-31-6 28.00A		<b>SPRING - May 12, 2025</b> <b>FALL - November 10, 2025</b>

DATE OF STATEMENT: 04/02/2025

PROPERTY ADDRESS Sr 15 Claypool IN 46510	
PROPERTY TYPE Real	TOWNSHIP Claypool
ACRES 28.0000	

TOTAL DUE FOR 24 PAY 25: **\$742.12**

ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$327.24	\$327.24
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Other Assessment (OA)	\$43.82	\$43.82
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Adjustments	\$0.00	\$0.00
<b>Amount Due</b>	<b>\$371.06</b>	<b>\$371.06</b>
Payment Received	\$0.00	\$0.00
<b>Balance Due</b>	<b>\$371.06</b>	<b>\$371.06</b>

Wolf Bret W & Sue E  
407 S High St  
Warsaw IN 46580-4415



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., Rm 215, 2nd Floor, 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.kosciusko.in.gov](http://www.kosciusko.in.gov), "Taxes", "Pay Taxes". Subject to a convenience fee charged by payment processor.

**BY PHONE ON OR BEFORE DUE DATE:** (574) 652-5830

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**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.

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 Fall

### 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., Rm 215, 2nd Floor, 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.kosciusko.in.gov](http://www.kosciusko.in.gov), "Taxes", "Pay Taxes". Subject to a convenience fee charged by payment processor.

**BY PHONE ON OR BEFORE DUE DATE:** (574) 652-5830

**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.

2025.01

### 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 agricultural land, and 3% for all other property. Beginning with 2023 Pay 2024, the Mortgage Deduction is no longer available. 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](http://www.in.gov/dlgf/understanding-your-tax-bill/tax-bill-101).

## TAXPAYER AND PROPERTY INFORMATION

<b>Taxpayer Name</b> Wolf Bret W & Sue E 407 S High St Warsaw IN 46580-4415	<b>Address</b> Sr 15 Claypool IN 46510	<b>Date of Notice</b> 04/02/2025	<b>Parcel Number</b> 43-15-05-100-018.000-001	<b>Taxing District</b> 001-Clay
		<b>Duplicate Number</b> 782	<b>Tax ID Number</b> 001-725001-71	
<b>Legal Description</b> 001-017-010 N PT LOT 5 5-31-6 28.00A	<b>Billed Mortgage Company</b>			<b>Property Type</b> Real

**Spring installment due on or before May 12, 2025, and Fall installment due on or before November 10, 2025.**

**TABLE 1: SUMMARY OF YOUR TAXES**

ASSESSED VALUE AND TAX SUMMARY	2023 Pay 2024	2024 Pay 2025
1a. Gross assessed value of homestead property	\$0.00	\$0.00
1b. Gross assessed value of other residential property and agricultural land	\$44,900.00	\$53,800.00
1c. Gross assessed value of all other property, including personal property	\$0.00	\$0.00
<b>2. Equals total gross assessed value of property</b>	<b>\$44,900.00</b>	<b>\$53,800.00</b>
2a. Minus deductions (see Table 5 below)	\$0.00	\$0.00
<b>3. Equals subtotal of net assessed value of property</b>	<b>\$44,900.00</b>	<b>\$53,800.00</b>
3a. Multiplied by your local tax rate	1.2377	1.2165
<b>4. Equals gross tax liability (see Table 3 below)</b>	<b>\$555.72</b>	<b>\$654.48</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 <sup>1</sup>	\$0.00	\$0.00
4d. Minus savings due to County Option Circuit Breaker Credit	\$0.00	\$0.00
<b>5. Total property tax liability (see remittance coupon for total amount due)</b>	<b>\$555.72</b>	<b>\$654.48</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>2</sup>	\$898.00	\$1,076.00
Upward adjustment due to voter-approved projects and charges (e.g., referendum) <sup>3</sup>	\$34.53	\$35.72
<b>Maximum tax that may be imposed under cap</b>	<b>\$932.53</b>	<b>\$1,111.72</b>

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

TAXING AUTHORITY	TAX RATE 2024	TAX RATE 2025	TAX AMOUNT 2024	TAX AMOUNT 2025	TAX DIFFERENCE 2024-2025	PERCENT DIFFERENCE
COUNTY	0.2122	0.2021	\$95.28	\$108.73	\$13.45	14.12%
SCHOOL	0.9200	0.9159	\$413.08	\$492.76	\$79.68	19.29%
SOLID WASTE	0.0001	0.0001	\$0.04	\$0.05	\$0.01	25.00%
TOWNSHIP	0.1054	0.0984	\$47.32	\$52.94	\$5.62	11.88%
<b>TOTAL</b>	<b>1.2377</b>	<b>1.2165</b>	<b>\$555.72</b>	<b>\$654.48</b>	<b>\$98.76</b>	<b>17.77%</b>

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

LEVYING AUTHORITY	2024	2025	% Change
WALNUT CREEK (617)	\$87.64	\$87.64	0.00%
<b>TOTAL ADJUSTMENTS</b>	<b>\$87.64</b>	<b>\$87.64</b>	<b>0.00%</b>

**TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY<sup>4</sup>**

TYPE OF DEDUCTION	2024	2025
<b>TOTAL DEDUCTIONS</b>	<b>\$0.00</b>	<b>\$0.00</b>

1. A taxpayer can only receive the Over 65 Circuit Breaker Credit or the County Option Circuit. Indiana Code § 6-1.1-49-6 specifies that a taxpayer cannot receive both.  
 2. The property tax cap is calculated separately for each class of property owned by the taxpayer.  
 3. 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](http://www.in.gov/dlgf/referendum-information).  
 4. 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 2023 Pay 2024** – The summary of calculations based on tax rates for taxes payable last year.

**Taxes 2024 Pay 2025** – 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 limits the increase of the homestead property tax liability of credit recipient at two percent (2%). (IC 6-1.1-20.6-8.5)
- **County Option Circuit Breaker Credit** – Credit for a calendar year adopted by the county fiscal body if homestead qualifies and age, adjusted gross income, and other eligibility requirements are met. The credit limits the increase of the homestead property tax liability of credit recipient at an amount between two percent (2%) and five percent (5%). (IC 6-1.1-49)

### **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 agricultural 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 2024** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2024.

**Tax Rate 2025** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.

**Tax Amount 2024** – The amount of taxes for this property allocated to each taxing authority for 2024.

**Tax Amount 2025** – The amount of taxes for this property allocated to each taxing authority for the current year.

**Tax Difference 2024-2025** – 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 2024** – The total amount of other charges added to your tax bill in 2024.

**Amount 2025** – 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 visit [www.kosciusko.in.gov](http://www.kosciusko.in.gov). 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)
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- **Veterans** – Deduction for disabled veterans. Must supply proof of service, honorable discharge, and disability. (IC 6-1.1-12-13, 14, 15)

**Amount 2024** – The amount deducted from your bill in 2024 for each benefit.

**Amount 2025** – 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.kosciusko.in.gov](http://www.kosciusko.in.gov). 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.kosciusko.in.gov](http://www.kosciusko.in.gov).

**Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 1, 2025, for mobile homes assessed under IC 6-1.1-7 and January 1, 2024, for real property).**

# Tract 7 & 8

STATE FORM 53569 (R25 / 11-24)

APPROVED BY STATE BOARD OF ACCOUNTS, 2024

COUNTY: 43 - KOSCIUSKO

TREASURER FORM TS-1A

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE IC 6-1.1-22-8.1

## SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-15-05-200-031.000-001	DUPLICATE NUMBER 530	TAX YEAR 2024 Payable 2025	<b>Late Payment Penalty:</b> 5% penalty after May 12, 2025, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 11, 2025
TAXING UNIT NAME 001-Clay	LEGAL DESCRIPTION 001-020-002 PT MDL PT E 1/2 5-31-6 43.10A PER DEED		

PROPERTY ADDRESS  
Sr 15 Claypool IN 46510



**SPRING AMOUNT DUE**  
by May 12, 2025: **\$269.39**

Scan QR Code to pay



T29 P1

8954-20109-1

Wolf Bret W & Sue E Tbe  
407 S High St  
Warsaw IN 46580-4415

Pay by Phone: (574) 652-5830  
Pay Online at:  
www.kosciusko.in.gov

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

0000000530 000000026939

FOLD AND TEAR HERE

## COUNTY: 43 - KOSCIUSKO

## FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-15-05-200-031.000-001	DUPLICATE NUMBER 530	TAX YEAR 2024 Payable 2025	<b>Late Payment Penalty:</b> 5% penalty after November 10, 2025, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2025
TAXING UNIT NAME 001-Clay	LEGAL DESCRIPTION 001-020-002 PT MDL PT E 1/2 5-31-6 43.10A PER DEED		

PROPERTY ADDRESS  
Sr 15 Claypool IN 46510



**FALL AMOUNT DUE**  
by November 10, 2025: **\$269.39**

Scan QR Code to pay



Wolf Bret W & Sue E Tbe  
407 S High St  
Warsaw IN 46580-4415

Pay by Phone: (574) 652-5830  
Pay Online at:  
www.kosciusko.in.gov

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

0000000530 000000026939

FOLD AND TEAR HERE

## COUNTY: 43 - KOSCIUSKO

## TAXPAYERS' COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 43-15-05-200-031.000-001	DUPLICATE NUMBER 530	TAX YEAR 2024 Payable 2025	DUE DATES
TAXING UNIT NAME 001-Clay	LEGAL DESCRIPTION 001-020-002 PT MDL PT E 1/2 5-31-6 43.10A PER DEED		SPRING - May 12, 2025 FALL - November 10, 2025

DATE OF STATEMENT: 04/02/2025

PROPERTY ADDRESS Sr 15 Claypool IN 46510	
PROPERTY TYPE Real	TOWNSHIP Claypool
ACRES 43.1000	

TOTAL DUE FOR 24 PAY 25: **\$538.78**

ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$201.94	\$201.94
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Other Assessment (OA)	\$67.45	\$67.45
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Adjustments	\$0.00	\$0.00
<b>Amount Due</b>	<b>\$269.39</b>	<b>\$269.39</b>
Payment Received	\$0.00	\$0.00
<b>Balance Due</b>	<b>\$269.39</b>	<b>\$269.39</b>

Wolf Bret W & Sue E Tbe  
407 S High St  
Warsaw IN 46580-4415



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., Rm 215, 2nd Floor, 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.kosciusko.in.gov](http://www.kosciusko.in.gov), "Taxes", "Pay Taxes". Subject to a convenience fee charged by payment processor.  
**BY PHONE ON OR BEFORE DUE DATE:** (574) 652-5830

**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.

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 Fall

### 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., Rm 215, 2nd Floor, 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.kosciusko.in.gov](http://www.kosciusko.in.gov), "Taxes", "Pay Taxes". Subject to a convenience fee charged by payment processor.  
**BY PHONE ON OR BEFORE DUE DATE:** (574) 652-5830

**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.

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#### 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.

2025.01

### 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 agricultural land, and 3% for all other property. Beginning with 2023 Pay 2024, the Mortgage Deduction is no longer available. 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](http://www.in.gov/dlgf/understanding-your-tax-bill/tax-bill-101).

## TAXPAYER AND PROPERTY INFORMATION

<b>Taxpayer Name</b> Wolf Bret W & Sue E Tbe 407 S High St Warsaw IN 46580-4415	<b>Address</b> Sr 15 Claypool IN 46510	<b>Date of Notice</b> 04/02/2025	<b>Parcel Number</b> 43-15-05-200-031.000-001	<b>Taxing District</b> 001-Clay
		<b>Duplicate Number</b> 530	<b>Tax ID Number</b> 001-716002-10	
<b>Legal Description</b> 001-020-002 PT MDL PT E 1/2 5-31-6 43.10A PER DEED	<b>Billed Mortgage Company</b>			<b>Property Type</b> Real

**Spring installment due on or before May 12, 2025, and Fall installment due on or before November 10, 2025.**

**TABLE 1: SUMMARY OF YOUR TAXES**

ASSESSED VALUE AND TAX SUMMARY	2023 Pay 2024	2024 Pay 2025
1a. Gross assessed value of homestead property	\$0.00	\$0.00
1b. Gross assessed value of other residential property and agricultural land	\$27,700.00	\$33,200.00
1c. Gross assessed value of all other property, including personal property	\$0.00	\$0.00
<b>2. Equals total gross assessed value of property</b>	<b>\$27,700.00</b>	<b>\$33,200.00</b>
2a. Minus deductions (see Table 5 below)	\$0.00	\$0.00
<b>3. Equals subtotal of net assessed value of property</b>	<b>\$27,700.00</b>	<b>\$33,200.00</b>
3a. Multiplied by your local tax rate	1.2377	1.2165
<b>4. Equals gross tax liability (see Table 3 below)</b>	<b>\$342.84</b>	<b>\$403.88</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 <sup>1</sup>	\$0.00	\$0.00
4d. Minus savings due to County Option Circuit Breaker Credit	\$0.00	\$0.00
<b>5. Total property tax liability (see remittance coupon for total amount due)</b>	<b>\$342.84</b>	<b>\$403.88</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>2</sup>	\$554.00	\$664.00
Upward adjustment due to voter-approved projects and charges (e.g., referendum) <sup>3</sup>	\$21.30	\$22.04
<b>Maximum tax that may be imposed under cap</b>	<b>\$575.30</b>	<b>\$686.04</b>

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

TAXING AUTHORITY	TAX RATE 2024	TAX RATE 2025	TAX AMOUNT 2024	TAX AMOUNT 2025	TAX DIFFERENCE 2024-2025	PERCENT DIFFERENCE
COUNTY	0.2122	0.2021	\$58.78	\$67.10	\$8.32	14.15%
SCHOOL	0.9200	0.9159	\$254.83	\$304.08	\$49.25	19.33%
SOLID WASTE	0.0001	0.0001	\$0.03	\$0.03	\$0.00	0.00%
TOWNSHIP	0.1054	0.0984	\$29.20	\$32.67	\$3.47	11.88%
<b>TOTAL</b>	<b>1.2377</b>	<b>1.2165</b>	<b>\$342.84</b>	<b>\$403.88</b>	<b>\$61.04</b>	<b>17.80%</b>

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

LEVYING AUTHORITY	2024	2025	% Change
WALNUT CREEK (617)	\$134.90	\$134.90	0.00%
<b>TOTAL ADJUSTMENTS</b>	<b>\$134.90</b>	<b>\$134.90</b>	<b>0.00%</b>

**TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY<sup>4</sup>**

TYPE OF DEDUCTION	2024	2025
<b>TOTAL DEDUCTIONS</b>	<b>\$0.00</b>	<b>\$0.00</b>

1. A taxpayer can only receive the Over 65 Circuit Breaker Credit or the County Option Circuit. Indiana Code § 6-1.1-49-6 specifies that a taxpayer cannot receive both.  
 2. The property tax cap is calculated separately for each class of property owned by the taxpayer.  
 3. 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](http://www.in.gov/dlgf/referendum-information).  
 4. 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.

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**Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 1, 2025, for mobile homes assessed under IC 6-1.1-7 and January 1, 2024, for real property).**

# Tract 9

STATE FORM 53569 (R25 / 11-24)  
APPROVED BY STATE BOARD OF ACCOUNTS, 2024

COUNTY: 43 - KOSCIUSKO

TREASURER FORM TS-1A  
PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE IC 6-1.1-22-8.1

## SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-15-05-200-047.000-001	DUPLICATE NUMBER 2274997	TAX YEAR 2024 Payable 2025	<b>Late Payment Penalty:</b> 5% penalty after May 12, 2025, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 11, 2025
TAXING UNIT NAME 001-Clay	LEGAL DESCRIPTION 001-020-002.A PT MDL PT N 1/2 SE 5-31-6 4.00A PER SURVEY		

PROPERTY ADDRESS  
S Sr 15 Claypool IN 46510



**SPRING AMOUNT DUE**  
by May 12, 2025: **\$199.86**

Scan QR Code to pay



Pay by Phone: (574) 652-5830  
Pay Online at:  
www.kosciusko.in.gov

533-4611-1  
Wolf Bret W & Sue E  
407 S High St  
Warsaw IN 46580-4415

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

0002274997 000000019986

FOLD AND TEAR HERE

## COUNTY: 43 - KOSCIUSKO

## FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-15-05-200-047.000-001	DUPLICATE NUMBER 2274997	TAX YEAR 2024 Payable 2025	<b>Late Payment Penalty:</b> 5% penalty after November 10, 2025, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2025
TAXING UNIT NAME 001-Clay	LEGAL DESCRIPTION 001-020-002.A PT MDL PT N 1/2 SE 5-31-6 4.00A PER SURVEY		

PROPERTY ADDRESS  
S Sr 15 Claypool IN 46510



**FALL AMOUNT DUE**  
by November 10, 2025: **\$187.34**

Scan QR Code to pay



Wolf Bret W & Sue E  
407 S High St  
Warsaw IN 46580-4415

Pay by Phone: (574) 652-5830  
Pay Online at:  
www.kosciusko.in.gov

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

0002274997 000000018734

FOLD AND TEAR HERE

## COUNTY: 43 - KOSCIUSKO

## TAXPAYERS' COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 43-15-05-200-047.000-001	DUPLICATE NUMBER 2274997	TAX YEAR 2024 Payable 2025	DUE DATES
TAXING UNIT NAME 001-Clay	LEGAL DESCRIPTION 001-020-002.A PT MDL PT N 1/2 SE 5-31-6 4.00A PER SURVEY		SPRING - May 12, 2025 FALL - November 10, 2025

DATE OF STATEMENT: 04/02/2025

PROPERTY ADDRESS S Sr 15 Claypool IN 46510	
PROPERTY TYPE Real	TOWNSHIP Claypool
ACRES 4.0000	

TOTAL DUE FOR 24 PAY 25: **\$387.20**

ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$187.34	\$187.34
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Other Assessment (OA)	\$12.52	\$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
<b>Amount Due</b>	<b>\$199.86</b>	<b>\$187.34</b>
Payment Received	\$0.00	\$0.00
<b>Balance Due</b>	<b>\$199.86</b>	<b>\$187.34</b>

Wolf Bret W & Sue E  
407 S High St  
Warsaw IN 46580-4415



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

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**IN PERSON:** Please bring entire statement to Kosciusko County Treasurer Courthouse 100 W. Center St., Rm 215, 2nd Floor, Warsaw, IN.  
**BUSINESS HOURS:** 8:00 am - 4:30 pm (Monday - Friday)  
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**CREDIT/DEBIT CARD or ECHECK:** Online at [www.kosciusko.in.gov](http://www.kosciusko.in.gov), "Taxes", "Pay Taxes". Subject to a convenience fee charged by payment processor.  
**BY PHONE ON OR BEFORE DUE DATE:** (574) 652-5830

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#### WHO DO I CONTACT WITH MY QUESTIONS?

• Tax Payments:	Treasurer (574) 372-2370
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• Personal Property and Mobile Homes Assessments:	Assessor (574) 372-2379

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## Kosciusko County Fall

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2025.01

### 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 agricultural land, and 3% for all other property. Beginning with 2023 Pay 2024, the Mortgage Deduction is no longer available. 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](http://www.in.gov/dlgf/understanding-your-tax-bill/tax-bill-101).

## TAXPAYER AND PROPERTY INFORMATION

<b>Taxpayer Name</b> Wolf Bret W & Sue E 407 S High St Warsaw IN 46580-4415	<b>Address</b> S Sr 15 Claypool IN 46510	<b>Date of Notice</b> 04/02/2025	<b>Parcel Number</b> 43-15-05-200-047.000-001	<b>Taxing District</b> 001-Clay
		<b>Duplicate Number</b> 2274997	<b>Tax ID Number</b> 001-726003-33	
<b>Legal Description</b> 001-020-002.A PT MDL PT N 1/2 SE 5-31-6 4.00A PER SURVEY	<b>Billed Mortgage Company</b>			<b>Property Type</b> Real

**Spring installment due on or before May 12, 2025, and Fall installment due on or before November 10, 2025.**

**TABLE 1: SUMMARY OF YOUR TAXES**

ASSESSED VALUE AND TAX SUMMARY	2023 Pay 2024	2024 Pay 2025
1a. Gross assessed value of homestead property	\$0.00	\$0.00
1b. Gross assessed value of other residential property and agricultural land	\$22,400.00	\$30,800.00
1c. Gross assessed value of all other property, including personal property	\$7,900.00	\$0.00
<b>2. Equals total gross assessed value of property</b>	<b>\$30,300.00</b>	<b>\$30,800.00</b>
2a. Minus deductions (see Table 5 below)	\$0.00	\$0.00
<b>3. Equals subtotal of net assessed value of property</b>	<b>\$30,300.00</b>	<b>\$30,800.00</b>
3a. Multiplied by your local tax rate	1.2377	1.2165
<b>4. Equals gross tax liability (see Table 3 below)</b>	<b>\$375.02</b>	<b>\$374.68</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 <sup>1</sup>	\$0.00	\$0.00
4d. Minus savings due to County Option Circuit Breaker Credit	\$0.00	\$0.00
<b>5. Total property tax liability (see remittance coupon for total amount due)</b>	<b>\$375.02</b>	<b>\$374.68</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>2</sup>	\$685.00	\$616.00
Upward adjustment due to voter-approved projects and charges (e.g., referendum) <sup>3</sup>	\$23.31	\$20.45
<b>Maximum tax that may be imposed under cap</b>	<b>\$708.31</b>	<b>\$636.45</b>

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

TAXING AUTHORITY	TAX RATE 2024	TAX RATE 2025	TAX AMOUNT 2024	TAX AMOUNT 2025	TAX DIFFERENCE 2024-2025	PERCENT DIFFERENCE
COUNTY	0.2122	0.2021	\$64.30	\$62.25	(\$2.05)	(3.19%)
SCHOOL	0.9200	0.9159	\$278.75	\$282.09	\$3.34	1.20%
SOLID WASTE	0.0001	0.0001	\$0.03	\$0.03	\$0.00	0.00%
TOWNSHIP	0.1054	0.0984	\$31.94	\$30.31	(\$1.63)	(5.10%)
<b>TOTAL</b>	<b>1.2377</b>	<b>1.2165</b>	<b>\$375.02</b>	<b>\$374.68</b>	<b>(\$0.34)</b>	<b>(0.09%)</b>

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

LEVYING AUTHORITY	2024	2025	% Change
WALNUT CREEK (617)	\$12.52	\$12.52	0.00%
<b>TOTAL ADJUSTMENTS</b>	<b>\$12.52</b>	<b>\$12.52</b>	<b>0.00%</b>

**TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY <sup>4</sup>**

TYPE OF DEDUCTION	2024	2025
<b>TOTAL DEDUCTIONS</b>	<b>\$0.00</b>	<b>\$0.00</b>

1. A taxpayer can only receive the Over 65 Circuit Breaker Credit or the County Option Circuit. Indiana Code § 6-1.1-49-6 specifies that a taxpayer cannot receive both.  
 2. The property tax cap is calculated separately for each class of property owned by the taxpayer.  
 3. 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](http://www.in.gov/dlgf/referendum-information).  
 4. 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 2023 Pay 2024** – The summary of calculations based on tax rates for taxes payable last year.

**Taxes 2024 Pay 2025** – 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 limits the increase of the homestead property tax liability of credit recipient at two percent (2%). (IC 6-1.1-20.6-8.5)
- **County Option Circuit Breaker Credit** – Credit for a calendar year adopted by the county fiscal body if homestead qualifies and age, adjusted gross income, and other eligibility requirements are met. The credit limits the increase of the homestead property tax liability of credit recipient at an amount between two percent (2%) and five percent (5%). (IC 6-1.1-49)

### **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 agricultural 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 2024** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2024.

**Tax Rate 2025** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.

**Tax Amount 2024** – The amount of taxes for this property allocated to each taxing authority for 2024.

**Tax Amount 2025** – The amount of taxes for this property allocated to each taxing authority for the current year.

**Tax Difference 2024-2025** – 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 2024** – The total amount of other charges added to your tax bill in 2024.

**Amount 2025** – 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 visit [www.kosciusko.in.gov](http://www.kosciusko.in.gov). 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) [Deduction will no longer apply to tax bills beginning with 2023 Pay 2024]
- **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 2024** – The amount deducted from your bill in 2024 for each benefit.

**Amount 2025** – 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.kosciusko.in.gov](http://www.kosciusko.in.gov). 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.kosciusko.in.gov](http://www.kosciusko.in.gov).

**Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 1, 2025, for mobile homes assessed under IC 6-1.1-7 and January 1, 2024, for real property).**

# Tract 10

STATE FORM 53569 (R25 / 11-24)  
APPROVED BY STATE BOARD OF ACCOUNTS, 2024

TREASURER FORM TS-1A

## SPRING INSTALLMENT REMITTANCE COUPON

COUNTY: 43 - KOSCIUSKO

PARCEL NUMBER 43-11-08-300-170.000-032	DUPLICATE NUMBER 10256	TAX YEAR 2024 Payable 2025	<b>Late Payment Penalty:</b> 5% penalty after May 12, 2025, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 11, 2025
TAXING UNIT NAME 032-Warsaw	LEGAL DESCRIPTION 004-043-490 N 25 FT LOT 137 KNOTTS ADD		

PROPERTY ADDRESS  
407 S High St Warsaw IN 46580



**SPRING AMOUNT DUE**  
by May 12, 2025: **\$401.56**

Scan QR Code to pay



T17 P1

5210-11931-1  
Wolf Sue E Revocable Trust  
407 S High St  
Warsaw IN 46580-4415

Pay by Phone: (574) 652-5830  
Pay Online at:  
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Warsaw, IN 46581

FOLD AND TEAR HERE

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COUNTY: 43 - KOSCIUSKO

## FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-11-08-300-170.000-032	DUPLICATE NUMBER 10256	TAX YEAR 2024 Payable 2025	<b>Late Payment Penalty:</b> 5% penalty after November 10, 2025, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2025
TAXING UNIT NAME 032-Warsaw	LEGAL DESCRIPTION 004-043-490 N 25 FT LOT 137 KNOTTS ADD		

PROPERTY ADDRESS  
407 S High St Warsaw IN 46580



**FALL AMOUNT DUE**  
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COUNTY: 43 - KOSCIUSKO

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TAXING UNIT NAME 032-Warsaw	LEGAL DESCRIPTION 004-043-490 N 25 FT LOT 137 KNOTTS ADD		SPRING - May 12, 2025 FALL - November 10, 2025

DATE OF STATEMENT: 04/02/2025

PROPERTY ADDRESS 407 S High St Warsaw IN 46580	
PROPERTY TYPE Real	TOWNSHIP Wayne
ACRES	

TOTAL DUE FOR 24 PAY 25: **\$803.12**

ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$401.56	\$401.56
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
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Payment Received	\$0.00	\$0.00
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Wolf Sue E Revocable Trust  
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## Kosciusko County Spring

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## Kosciusko County Fall

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2025.01

### 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 agricultural land, and 3% for all other property. Beginning with 2023 Pay 2024, the Mortgage Deduction is no longer available. 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](http://www.in.gov/dlgf/understanding-your-tax-bill/tax-bill-101).

## TAXPAYER AND PROPERTY INFORMATION

<b>Taxpayer Name</b> Wolf Sue E Revocable Trust 407 S High St Warsaw IN 46580-4415	<b>Address</b> 407 S High St Warsaw IN 46580	<b>Date of Notice</b> 04/02/2025 <b>Duplicate Number</b> 10256	<b>Parcel Number</b> 43-11-08-300-170.000-032 <b>Tax ID Number</b> 004-719038-90	<b>Taxing District</b> 032-Warsaw
<b>Legal Description</b> 004-043-490 N 25 FT LOT 137 KNOTTS ADD	<b>Billed Mortgage Company</b>			<b>Property Type</b> Real

**Spring installment due on or before May 12, 2025, and Fall installment due on or before November 10, 2025.**

### TABLE 1: SUMMARY OF YOUR TAXES

ASSESSED VALUE AND TAX SUMMARY	2023 Pay 2024	2024 Pay 2025
1a. Gross assessed value of homestead property	\$92,800.00	\$100,800.00
1b. Gross assessed value of other residential property and agricultural land	\$0.00	\$0.00
1c. Gross assessed value of all other property, including personal property	\$0.00	\$0.00
<b>2. Equals total gross assessed value of property</b>	<b>\$92,800.00</b>	<b>\$100,800.00</b>
2a. Minus deductions (see Table 5 below)	(\$65,920.00)	(\$67,800.00)
<b>3. Equals subtotal of net assessed value of property</b>	<b>\$26,880.00</b>	<b>\$33,000.00</b>
3a. Multiplied by your local tax rate	2.4673	2.4337
<b>4. Equals gross tax liability (see Table 3 below)</b>	<b>\$663.20</b>	<b>\$803.12</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 <sup>1</sup>	\$0.00	\$0.00
4d. Minus savings due to County Option Circuit Breaker Credit	\$0.00	\$0.00
<b>5. Total property tax liability (see remittance coupon for total amount due)</b>	<b>\$663.20</b>	<b>\$803.12</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>2</sup>	\$928.00	\$1,008.00
Upward adjustment due to voter-approved projects and charges (e.g., referendum) <sup>3</sup>	\$20.67	\$21.91
<b>Maximum tax that may be imposed under cap</b>	<b>\$948.67</b>	<b>\$1,029.91</b>

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

TAXING AUTHORITY	TAX RATE 2024	TAX RATE 2025	TAX AMOUNT 2024	TAX AMOUNT 2025	TAX DIFFERENCE 2024-2025	PERCENT DIFFERENCE
CITY/TOWN	1.2197	1.2060	\$327.85	\$397.98	\$70.13	21.39%
COUNTY	0.2122	0.2021	\$57.04	\$66.69	\$9.65	16.92%
LIBRARY	0.1083	0.1032	\$29.11	\$34.06	\$4.95	17.00%
SCHOOL	0.9200	0.9159	\$247.29	\$302.25	\$54.96	22.22%
SOLID WASTE	0.0001	0.0001	\$0.03	\$0.03	\$0.00	0.00%
TOWNSHIP	0.0070	0.0064	\$1.88	\$2.11	\$0.23	12.23%
<b>TOTAL</b>	<b>2.4673</b>	<b>2.4337</b>	<b>\$663.20</b>	<b>\$803.12</b>	<b>\$139.92</b>	<b>21.10%</b>

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

LEVYING AUTHORITY	2024	2025	% Change
TOTAL ADJUSTMENTS	\$0.00	\$0.00	0.00%

#### TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY <sup>4</sup>

TYPE OF DEDUCTION	2024	2025
STD_EX	\$48,000	\$48,000
SUPPLEMENTAL HC	\$17,920	\$19,800
<b>TOTAL DEDUCTIONS</b>	<b>\$65,920</b>	<b>\$67,800</b>

1. A taxpayer can only receive the Over 65 Circuit Breaker Credit or the County Option Circuit. Indiana Code § 6-1.1-49-6 specifies that a taxpayer cannot receive both.  
 2. The property tax cap is calculated separately for each class of property owned by the taxpayer.  
 3. 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](http://www.in.gov/dlgf/referendum-information).  
 4. 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 2023 Pay 2024** – The summary of calculations based on tax rates for taxes payable last year.

**Taxes 2024 Pay 2025** – 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 limits the increase of the homestead property tax liability of credit recipient at two percent (2%). (IC 6-1.1-20.6-8.5)
- **County Option Circuit Breaker Credit** – Credit for a calendar year adopted by the county fiscal body if homestead qualifies and age, adjusted gross income, and other eligibility requirements are met. The credit limits the increase of the homestead property tax liability of credit recipient at an amount between two percent (2%) and five percent (5%). (IC 6-1.1-49)

### **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 agricultural 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 2024** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2024.

**Tax Rate 2025** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.

**Tax Amount 2024** – The amount of taxes for this property allocated to each taxing authority for 2024.

**Tax Amount 2025** – The amount of taxes for this property allocated to each taxing authority for the current year.

**Tax Difference 2024-2025** – 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 2024** – The total amount of other charges added to your tax bill in 2024.

**Amount 2025** – 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 visit [www.kosciusko.in.gov](http://www.kosciusko.in.gov). 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) [Deduction will no longer apply to tax bills beginning with 2023 Pay 2024]
- **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 2024** – The amount deducted from your bill in 2024 for each benefit.

**Amount 2025** – 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.kosciusko.in.gov](http://www.kosciusko.in.gov). 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.kosciusko.in.gov](http://www.kosciusko.in.gov).

**Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 1, 2025, for mobile homes assessed under IC 6-1.1-7 and January 1, 2024, for real property).**

# Tract 11

STATE FORM 53569 (R25 / 11-24)  
APPROVED BY STATE BOARD OF ACCOUNTS, 2024

TREASURER FORM TS-1A  
PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE IC 6-1.1-22-8.1

## COUNTY: 43 - KOSCIUSKO

## SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-07-26-400-171.000-016	DUPLICATE NUMBER 48876	TAX YEAR 2024 Payable 2025	<b>Late Payment Penalty:</b> 5% penalty after May 12, 2025, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 11, 2025
TAXING UNIT NAME 016-Plain	LEGAL DESCRIPTION 029-102-022 Lots 1 & 2 Island Park 1st Add		

PROPERTY ADDRESS  
5 Ems C27b1 Ln Warsaw IN 46582



**SPRING AMOUNT DUE**  
by May 12, 2025: **\$1,022.85**

Scan QR Code to pay



2421-5647-1  
Wolf Bret W Rev Trust Agreement 1/2 & Su  
407 S High St  
Warsaw IN 46580-4415

Pay by Phone: (574) 652-5830  
Pay Online at:  
www.kosciusko.in.gov

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

0000048876 000000102285

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## COUNTY: 43 - KOSCIUSKO

## FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-07-26-400-171.000-016	DUPLICATE NUMBER 48876	TAX YEAR 2024 Payable 2025	<b>Late Payment Penalty:</b> 5% penalty after November 10, 2025, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2025
TAXING UNIT NAME 016-Plain	LEGAL DESCRIPTION 029-102-022 Lots 1 & 2 Island Park 1st Add		

PROPERTY ADDRESS  
5 Ems C27b1 Ln Warsaw IN 46582



**FALL AMOUNT DUE**  
by November 10, 2025: **\$1,016.60**

Scan QR Code to pay



Wolf Bret W Rev Trust Agreement 1/2 & Su  
407 S High St  
Warsaw IN 46580-4415

Pay by Phone: (574) 652-5830  
Pay Online at:  
www.kosciusko.in.gov

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

0000048876 000000101660

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## COUNTY: 43 - KOSCIUSKO

## TAXPAYERS' COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 43-07-26-400-171.000-016	DUPLICATE NUMBER 48876	TAX YEAR 2024 Payable 2025	DUE DATES
TAXING UNIT NAME 016-Plain	LEGAL DESCRIPTION 029-102-022 Lots 1 & 2 Island Park 1st Add		SPRING - May 12, 2025 FALL - November 10, 2025

DATE OF STATEMENT: 04/02/2025

PROPERTY ADDRESS 5 Ems C27b1 Ln Warsaw IN 46582	
PROPERTY TYPE Real	TOWNSHIP Plain
ACRES	

TOTAL DUE FOR 24 PAY 25: **\$2,039.45**

ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$1,016.60	\$1,016.60
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Other Assessment (OA)	\$6.25	\$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
<b>Amount Due</b>	<b>\$1,022.85</b>	<b>\$1,016.60</b>
Payment Received	\$0.00	\$0.00
<b>Balance Due</b>	<b>\$1,022.85</b>	<b>\$1,016.60</b>

Wolf Bret W Rev Trust Agreement 1/2 & Su  
407 S High St  
Warsaw IN 46580-4415



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., Rm 215, 2nd Floor, 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.kosciusko.in.gov](http://www.kosciusko.in.gov), "Taxes", "Pay Taxes". Subject to a convenience fee charged by payment processor.  
**BY PHONE ON OR BEFORE DUE DATE:** (574) 652-5830

**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.

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 Fall

### 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., Rm 215, 2nd Floor, 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.kosciusko.in.gov](http://www.kosciusko.in.gov), "Taxes", "Pay Taxes". Subject to a convenience fee charged by payment processor.  
**BY PHONE ON OR BEFORE DUE DATE:** (574) 652-5830

**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.

2025.01

### 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 agricultural land, and 3% for all other property. Beginning with 2023 Pay 2024, the Mortgage Deduction is no longer available. 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](http://www.in.gov/dlgf/understanding-your-tax-bill/tax-bill-101).**

## TAXPAYER AND PROPERTY INFORMATION

<b>Taxpayer Name</b> Wolf Bret W Rev Trust Agreement 1/2 & Su 407 S High St Warsaw IN 46580-4415	<b>Address</b> 5 Ems C27b1 Ln Warsaw IN 46582	<b>Date of Notice</b> 04/02/2025 <b>Duplicate Number</b> 48876	<b>Parcel Number</b> 43-07-26-400-171.000-016 <b>Tax ID Number</b> 029-708021-50	<b>Taxing District</b> 016-Plain
<b>Legal Description</b> 029-102-022 Lots 1 & 2 Island Park 1st Add	<b>Billed Mortgage Company</b>			<b>Property Type</b> Real

**Spring installment due on or before May 12, 2025, and Fall installment due on or before November 10, 2025.**

**TABLE 1: SUMMARY OF YOUR TAXES**

ASSESSED VALUE AND TAX SUMMARY	2023 Pay 2024	2024 Pay 2025
1a. Gross assessed value of homestead property	\$0.00	\$0.00
1b. Gross assessed value of other residential property and agricultural land	\$164,300.00	\$174,000.00
1c. Gross assessed value of all other property, including personal property	\$1,200.00	\$0.00
<b>2. Equals total gross assessed value of property</b>	<b>\$165,500.00</b>	<b>\$174,000.00</b>
2a. Minus deductions (see Table 5 below)	\$0.00	\$0.00
<b>3. Equals subtotal of net assessed value of property</b>	<b>\$165,500.00</b>	<b>\$174,000.00</b>
3a. Multiplied by your local tax rate	1.1849	1.1685
<b>4. Equals gross tax liability (see Table 3 below)</b>	<b>\$1,961.00</b>	<b>\$2,033.20</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 <sup>1</sup>	\$0.00	\$0.00
4d. Minus savings due to County Option Circuit Breaker Credit	\$0.00	\$0.00
<b>5. Total property tax liability (see remittance coupon for total amount due)</b>	<b>\$1,961.00</b>	<b>\$2,033.20</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>2</sup>	\$3,322.00	\$3,480.00
Upward adjustment due to voter-approved projects and charges (e.g., referendum) <sup>3</sup>	\$127.27	\$115.54
<b>Maximum tax that may be imposed under cap</b>	<b>\$3,449.27</b>	<b>\$3,595.54</b>

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

TAXING AUTHORITY	TAX RATE 2024	TAX RATE 2025	TAX AMOUNT 2024	TAX AMOUNT 2025	TAX DIFFERENCE 2024-2025	PERCENT DIFFERENCE
COUNTY	0.2122	0.2021	\$351.19	\$351.66	\$0.47	0.13%
SCHOOL	0.9200	0.9159	\$1,522.59	\$1,593.67	\$71.08	4.67%
SOLID WASTE	0.0001	0.0001	\$0.17	\$0.17	\$0.00	0.00%
TOWNSHIP	0.0526	0.0504	\$87.05	\$87.70	\$0.65	0.75%
<b>TOTAL</b>	<b>1.1849</b>	<b>1.1685</b>	<b>\$1,961.00</b>	<b>\$2,033.20</b>	<b>\$72.20</b>	<b>3.68%</b>

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

LEVYING AUTHORITY	2024	2025	% Change
DEEDS CREEK (625)	\$6.25	\$6.25	0.00%
<b>TOTAL ADJUSTMENTS</b>	<b>\$6.25</b>	<b>\$6.25</b>	<b>0.00%</b>

**TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY<sup>4</sup>**

TYPE OF DEDUCTION	2024	2025
<b>TOTAL DEDUCTIONS</b>	<b>\$0.00</b>	<b>\$0.00</b>

1. A taxpayer can only receive the Over 65 Circuit Breaker Credit or the County Option Circuit. Indiana Code § 6-1.1-49-6 specifies that a taxpayer cannot receive both.  
 2. The property tax cap is calculated separately for each class of property owned by the taxpayer.  
 3. 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](http://www.in.gov/dlgf/referendum-information).  
 4. 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 2023 Pay 2024** – The summary of calculations based on tax rates for taxes payable last year.

**Taxes 2024 Pay 2025** – 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 limits the increase of the homestead property tax liability of credit recipient at two percent (2%). (IC 6-1.1-20.6-8.5)
- **County Option Circuit Breaker Credit** – Credit for a calendar year adopted by the county fiscal body if homestead qualifies and age, adjusted gross income, and other eligibility requirements are met. The credit limits the increase of the homestead property tax liability of credit recipient at an amount between two percent (2%) and five percent (5%). (IC 6-1.1-49)

### **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 agricultural 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 2024** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2024.

**Tax Rate 2025** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.

**Tax Amount 2024** – The amount of taxes for this property allocated to each taxing authority for 2024.

**Tax Amount 2025** – The amount of taxes for this property allocated to each taxing authority for the current year.

**Tax Difference 2024-2025** – 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 2024** – The total amount of other charges added to your tax bill in 2024.

**Amount 2025** – 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 visit [www.kosciusko.in.gov](http://www.kosciusko.in.gov). 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) [Deduction will no longer apply to tax bills beginning with 2023 Pay 2024]
- **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 2024** – The amount deducted from your bill in 2024 for each benefit.

**Amount 2025** – 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.kosciusko.in.gov](http://www.kosciusko.in.gov). 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.kosciusko.in.gov](http://www.kosciusko.in.gov).

**Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 1, 2025, for mobile homes assessed under IC 6-1.1-7 and January 1, 2024, for real property).**