STATE FORM 53569 (R27 / 01-26)
APPROVED BY STATE BOARD OF ACCOUNTS, 2025

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	DUPLICATE NUMBER	TAX YEAR
43-11-07-400-055.000-032	5801	2025 Payable 2026

TAXING UNIT NAME	LEGAL DESCRIPTION
032-Warsaw	004-038-063 PT SW SE NW 7-32-6 1.81A PER CALC

Late Payment Penalty: 5% penalty after May 11, 2026, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2026

PROPERTY ADDRESS
1420 Armstrong Rd Warsaw IN 46580

SPRING AMOUNT DUE by May 11, 2026: **$7,685.37**

Scan QR Code to pay

Pay by Phone: (574) 652-5830
Pay Online at:
lowtaxinfo.com/kosciuskocounty

9458-21365-1
Boggs Leasing Inc
PO Box 725
Warsaw IN 46581-0725
T31 P1

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

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COUNTY: 43 - KOSCIUSKO

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER	DUPLICATE NUMBER	TAX YEAR
43-11-07-400-055.000-032	5801	2025 Payable 2026

TAXING UNIT NAME	LEGAL DESCRIPTION
032-Warsaw	004-038-063 PT SW SE NW 7-32-6 1.81A PER CALC

Late Payment Penalty: 5% penalty after November 10, 2026, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2026

PROPERTY ADDRESS
1420 Armstrong Rd Warsaw IN 46580

FALL AMOUNT DUE by November 10, 2026: **$3,701.90**

Scan QR Code to pay

Boggs Leasing Inc
PO Box 725
Warsaw IN 46581-0725

Pay by Phone: (574) 652-5830
Pay Online at:
lowtaxinfo.com/kosciuskocounty

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

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COUNTY: 43 - KOSCIUSKO

TAXPAYERS' COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER	DUPLICATE NUMBER	TAX YEAR	DUE DATES
43-11-07-400-055.000-032	5801	2025 Payable 2026	**SPRING - May 11, 2026** **FALL - November 10, 2026**

TAXING UNIT NAME	LEGAL DESCRIPTION
032-Warsaw	004-038-063 PT SW SE NW 7-32-6 1.81A PER CALC

DATE OF STATEMENT: 04/10/2026

PROPERTY ADDRESS	
1420 Armstrong Rd Warsaw IN 46580	
PROPERTY TYPE	**TOWNSHIP**
Real	Wayne
ACRES	
1.8100	

Boggs Leasing Inc
PO Box 725
Warsaw IN 46581-0725

TOTAL DUE FOR 25 PAY 26: $11,387.27

ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL
Tax	$3,701.90	$3,701.90
Delinquent Tax	$3,621.34	$0.00
Delinquent Penalty	$362.13	$0.00
Other Assessment (OA)	$0.00	$0.00
Delinquent OA Tax	$0.00	$0.00
Delinquent OA Penalty	$0.00	$0.00
Fees	$0.00	$0.00
Adjustments	$0.00	$0.00
Amount Due	$7,685.37	$3,701.90
Payment Received	$0.00	$0.00
Balance Due	**$7,685.37**	**$3,701.90**

Scan the QR code for additional information about property tax deductions or contact the county auditor's office at: (574) 372-2323

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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.

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 lowtaxinfo.com/kosciuskocounty. Subject to a convenience fee charged by payment processor.
BY PHONE: (574) 652-5830

Kosciusko County Spring

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/Credits, 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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CREDIT/DEBIT CARD or ECHECK: Online at lowtaxinfo.com/kosciuskocounty. Subject to a convenience fee charged by payment processor.
BY PHONE: (574) 652-5830

Kosciusko County Fall

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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
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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.

2026.01

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 properties. Please note that local government unit annual budget notices are now available online at: https://budgetnotices.in.gov. Additional information on how to read your current tax bill can be located online at: www.in.gov/dlgf/understanding-your-tax-bill/tax-bill-101.

TAXPAYER AND PROPERTY INFORMATION

Taxpayer Name	Address	Date of Notice	Parcel Number	Taxing District
Boggs Leasing Inc PO Box 725 Warsaw IN 46581-0725	1420 Armstrong Rd Warsaw IN 46580	04/10/2026 Duplicate Number 5801	43-11-07-400-055.000-032 Tax ID Number 004-702034-00	032-Warsaw

Legal Description	Billed Mortgage Company	Property Type
004-038-063 PT SW SE NW 7-32-6 1.81A PER CALC		Real

Spring installment due on or before May 11, 2026, and Fall installment due on or before November 10, 2026.

TABLE 1: SUMMARY OF YOUR TAXES

ASSESSED VALUE AND TAX SUMMARY	2024 Pay 2025	2025 Pay 2026
1a. Gross assessed value of homestead property	$0.00	$0.00
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	$297,600.00	$301,900.00
2. Equals Total Gross Assessed Value of Property	**$297,600.00**	**$301,900.00**
2a. Minus deductions (see Table 5 below)	$0.00	$0.00
3. Equals Subtotal of Net Assessed Value of Property	**$297,600.00**	**$301,900.00**
3a. Multiplied by your local tax rate	2.4337	2.4524
4. Equals Gross Tax Liability (see Table 3 below)	**$7,242.68**	**$7,403.80**
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 Credit		$0.00
4d. Minus savings due to Blind/Disabled Credit		$0.00
4e. Minus savings due to Supplemental Homestead Credit		$0.00
4f. Minus savings due to Over 65 or County Option Circuit Breaker Credit[1]	$0.00	$0.00
4g. Minus savings due to County Option Homestead Relief Credit		$0.00
5. Total Property Tax Liability (see remittance coupon for total amount due)	**$7,242.68**	**$7,403.80**

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)[2]	$8,928.00	$9,057.00
Upward adjustment due to voter-approved projects and charges (e.g., referendum)[3]	$197.61	$181.14
Maximum Tax Under Property Tax Cap	**$9,125.61**	**$9,238.14**

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

TAXING AUTHORITY	TAX RATE 2025	TAX RATE 2026	TAX AMOUNT 2025	TAX AMOUNT 2026	TAX DIFFERENCE	% DIFFERENCE	% OF TOTAL TAX LIABILITY
COUNTY	0.2021	0.1952	$601.45	$589.31	($12.14)	(2.02%)	7.96%
CO DEBT	0.0000	0.0000	$0.00	$0.00	$0.00	0.00%	0.00%
TOWNSHIP	0.0064	0.0057	$19.05	$17.21	($1.84)	(9.66%)	0.23%
TWP DEBT	0.0000	0.0000	$0.00	$0.00	$0.00	0.00%	0.00%
SCHOOL	0.3932	0.3730	$1,170.16	$1,126.09	($44.07)	(3.77%)	15.21%
SCH DEBT	0.5227	0.5172	$1,555.55	$1,561.43	$5.88	0.38%	21.09%
CITY/TOWN	1.1939	1.2540	$3,553.04	$3,785.82	$232.78	6.55%	51.13%
CTY/TWN DEBT	0.0121	0.0101	$36.01	$30.49	($5.52)	(15.33%)	0.41%
LIBRARY	0.1032	0.0971	$307.12	$293.15	($13.97)	(4.55%)	3.96%
LIB DEBT	0.0000	0.0000	$0.00	$0.00	$0.00	0.00%	0.00%
SOLID WASTE	0.0001	0.0001	$0.30	$0.30	$0.00	0.00%	0.00%
TOTAL	**2.4337**	**2.4524**	**$7,242.68**	**$7,403.80**	**$161.12**	**2.22%**	

TABLE 4: OTHER CHARGES / ADJUSTMENTS TO THIS PROPERTY

LEVYING AUTHORITY	2025	2026	% Change
TOTAL ADJUSTMENTS	$0.00	$0.00	0.00%

TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY [4]

TYPE OF DEDUCTION	2025	2026
TOTAL DEDUCTIONS	$0.00	$0.00

1. A taxpayer can only receive the Over 65 Circuit Breaker Credit or the County Option Circuit Breaker Credit. 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 cap include property tax levies approved by voters through a referendum. When added to the base property tax cap amount for your property, this creates an 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.
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.

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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 2024 Pay 2025 – The summary of calculations based on tax rates for taxes payable last year.
Taxes 2025 Pay 2026 – 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 Credit** – $150 credit for individuals over 65 years of age; subject to income limits. (IC 6-1.1-51.3-1)
- **Blind/Disabled Credit** – $125 credit for the blind or disabled. Must supply proof from a doctor or Social Security awards letter. (IC 6-1.1-51.3-2)
- **Supplemental Homestead Credit** – Credit for individuals that receive the Homestead Standard Deduction. Amount is the lesser of $300 or 10% of the tax liability attributed to the homestead property. (IC 6-1.1-20.6-7.7)
- **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)
- **County Option Homestead Relief Credit** – Credit funded by a local option income tax rate adopted by the county fiscal body. The credit decreases the property tax liability on qualifying homesteads. (IC 6-3.6-6-3.1)

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 2025 – The tax rate per $100 of assessed value for this property allocated to each taxing authority for 2025.
Tax Rate 2026 – The tax rate per $100 of assessed value for this property allocated to each taxing authority for the current year.
Tax Amount 2025 – The amount of taxes for this property allocated to each taxing authority for 2025.
Tax Amount 2026 – The amount of taxes for this property allocated to each taxing authority for the current year.
Tax Difference 2025-2026 – 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.
Percent of Total Tax Liability – The percentage of the total tax liability assigned to 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 2025 – The total amount of other charges added to your tax bill in 2025.
Amount 2026 – 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.
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)
- **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)
- **Veterans** – Deduction for disabled veterans. Must supply proof of service, honorable discharge, and disability. (IC 6-1.1-12-13, 14, 15)
- **2% Property Deduction** – Deduction automatically applied to property subject to the 2% credit for excessive property taxes after the application of any other deduction in an amount equal to: (1) 6% of the assessed value for 2025 Pay 2026; (2) 12% of the assessed value for 2026 Pay 2027; (3) 19% of the assessed value for 2027 Pay 2028; (4) 25% of the assessed value for 2028 Pay 2029; (5) 30% of the assessed value for 2029 Pay 2030; and (6) 33.4% of the assessed value for 2030 Pay 2031 and each year thereafter.

Amount 2025 – The amount deducted from your bill in 2025 for each benefit.
Amount 2026 – 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.
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.

Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 1, 2026, for mobile homes assessed under IC 6-1.1-7 and January 1, 2025, for real property).