



Caddo Parish Sheriff's Office

Parish of Caddo, State of Louisiana

TAX PRE-PAYMENT PROGRAM APPLICATION

APPLICANT INFORMATION:

Name: _____

Address: _____

Home Phone: _____

Cellular Phone: _____

Fax Number: _____

Email Address: _____

NAME OF THE PERSON/BUSINESS TO BE CREDITED AS THE PAYEE ON ALL ESCROW DEPOSIT RECEIPTS AND ON THE REGULAR TAX RECEIPT UPON TRANSFER OF FUNDS TO THE SHERIFF'S TAX COLLECTION SOFTWARE WILL BE THE NAMED APPLICANT ON THIS APPLICATION. Initials _____

INSTALLMENT PAYMENT INFORMATION:

I wish to make installment deposits:	Quarterly	Monthly		
I will make payments by:	In Person at the Tax Office	By Mail	By Internet	
I will make payments with:	Cash	Check	Cashier Check	Money Order
	Credit Card	On-line Bill Pay	Electronic Transfer	

ESCROW PAYMENT DEADLINE NOTICE - PLEASE READ:

Between OCTOBER 21st and NOVEMBER 16th payments must be made with certified funds (Cash, Cashier Check, Money Order or Credit Card) to insure that all payments have cleared the banking system before tax notices go out. Payments will not be accepted between NOVEMBER 17th and DECEMBER 10th each year due to the preparation and mailing of current year tax notices.

THE CADDO PARISH SHERIFF'S OFFICE DOES NOT CHARGE OR RECEIVE ANY PORTION OF THE FEES ASSOCIATED WITH CREDIT CARD, ELECTRONIC CHECK OR WIRE TRANSFER TRANSACTIONS.

APPLICANT SIGNATURE: _____ DATE: _____

PROPERTY INFORMATION:

I wish to make installment payments for _____ property tax account(s). Note: If you wish to make pre-payments on more than one property tax account list you will need to list each account separately.

Property Tax Account Number 1:

Account Number: _____

Assessed Owner Name: _____

Property Location: _____

Property Assessed
Legal Description: _____

Payment Amount: \$ _____ Initials _____

PROPERTY INFORMATION CONTINUED:

Property Tax Account Number ____:

Account Number: _____

Assessed Owner Name: _____

Property Location: _____

Property Assessed
Legal Description: _____

Payment Amount: \$ _____ Initials _____

Property Tax Account Number ____:

Account Number: _____

Assessed Owner Name: _____

Property Location: _____

Property Assessed
Legal Description: _____

Payment Amount: \$ _____ Initials _____

Property Tax Account Number ____:

Account Number: _____

Assessed Owner Name: _____

Property Location: _____

Property Assessed
Legal Description: _____

Payment Amount: \$ _____ Initials _____

Property Tax Account Number ____:

Account Number: _____

Assessed Owner Name: _____

Property Location: _____

Property Assessed
Legal Description: _____

Payment Amount: \$ _____ Initials _____

Caddo Parish Sheriff's Office

Tax Prepayment Program

Purpose:

The Caddo Parish Sheriff's Office Tax Prepayment Program is a voluntary program. The purpose of the Tax Prepayment program is to ease the financial burden to the taxpayer by allowing the taxpayer to make monthly or quarterly installment payments throughout the year rather than to pay the full amount of taxes when they become due in December.

Scope of the Tax Prepayment Program:

The basic concept of the prepayment program is to allow taxpayers to place funds on deposit with the Caddo Parish Sheriff's Office for designated property tax accounts on a monthly or quarterly basis. The funds are later applied to tax liabilities as they become due.

Funds paid for the prepayment of taxes shall be deposited into an escrow account. The funds shall be maintained separately from all other tax collections and are not to be associated with the payment of taxes until such time as the Tax Assessor delivers the new tax roll to the Sheriff and taxes become due. At such time, the total of the escrowed installment payments are applied to the property tax account as a payment of the tax liability owed in the following manner:

- If the total of the escrowed installment payments equals the tax liability due, then the total amount of the installment payments are applied against the tax liability and a statement indicating the tax has been paid in full is printed and mailed to the taxpayer.
- If the total of the escrowed installment payments is less than the tax liability due, the total amount of the installment payments are applied against the tax liability due and a tax notice listing the remaining balance due will be printed and mailed to the taxpayer.
- If the total of the escrowed installment payments exceeds the amount of tax liability due, the balance of the funds remains in the escrow account to be applied to the next year's tax liability. A statement showing that the tax has been paid in full along with the escrowed balance will be printed and mailed to the taxpayer.

If the current year taxes become delinquent, all state laws governing the collections of taxes are controlling and the Sheriff in his capacity as the Ex-Officio Tax Collector begins the process of forced collections, up to and including sale of the property at tax sale.

Sheriff's rights and authority:

The Caddo Parish Sheriff's Office has sole discretion over the Tax Prepayment Program and reserves the right to establish, institute, govern and terminate the Tax Prepayment Program at any time. No other rights are implied or to be construed in any manner with the sole exception being that all funds placed on deposit by the taxpayer are to be duly recorded, accounted for, safeguarded and applied to the future tax liability due for the taxpayer's designated property tax account toward which installment payments have

been made. The funds shall be applied annually to the base tax due after the installation of the current years tax roll.

Taxpayer's Obligations:

The taxpayer is to clearly identify in written form the property or properties on which they wish to pay monthly or quarterly future tax installment payments. The taxpayer is also to disclose all parties that have a legal interest in the property, including lien holders, and their permanent mailing address. If the taxpayer later pledges the property as collateral, he or she must notify the Sheriff's Office in writing with the name and permanent mailing address of the new lien holder.

The taxpayer is solely responsible for determining the amount of his/her future tax liability and for calculating the amount necessary to pay the tax in full at the time the future tax becomes due. The Caddo Parish Sheriff's Office is not responsible for estimating future tax liabilities or for calculating the installment amount necessary to meet the tax obligation.

The taxpayer is solely responsible for making all payments to the Tax Pre-Payment program. The Caddo Parish Sheriff's Office is not responsible for initiating installment payments and will **not** draft the taxpayer's bank account. The Caddo Parish Sheriff's Office is responsible only for depositing funds received from the tax payer into a separate escrow account and applying the funds to the base tax amount at the time taxes become due.

Payments are to be remitted to the Caddo Parish Sheriff's Office with the supplied payment coupon to clearly reflect and identify that the payment is to be applied toward future taxes as opposed to any other tax liability currently due. Installment payments may be made in person at the Tax Department, by U.S. Mail, over the internet or by telephone in the same manner as normal tax collections. Payment may be made with Cash, Cashier's Check, Money Order, Personal or Business Checks, Credit Card, Electronic Check, On-line Bill Pay or Wire Transfer. The taxpayer is solely responsible for all transaction fees charged by either the taxpayer's or Sheriff's Office financial institutions. If payment is returned unpaid by the taxpayer's bank for any reason the payment shall be reversed, a \$25.00 fee will be charged and it will be at the discretion of the Director or Manager of the Tax Department to determine continued eligibility to participate in the program

All payment methods listed will be accepted and applied to escrow accounts from **January 1st to October 20th** each year. Between **October 21st and November 16th** escrow payments must be made with certified funds (Cash, Cashier Check, Money Order or Credit Card). All payments made into the tax prepayment escrow program must clear the banking system before funds can be transferred into the regular tax collection software and applied against actual taxes owed. Payments will not be accepted between **November 17th and December 10th** each year due to the preparation and mailing of current year tax notices. **The Caddo Parish Sheriff's Office does not charge or receive any portion of the transaction fees associated with Credit Card, Electronic Check or Wire Transfer transactions.**

The taxpayer cannot withdraw, transfer or request a refund of the funds deposited in the Tax Prepayment Program.

- If the property is sold by the owner, or a designated agent, to another party, the funds shall remain in the account to be applied to future taxes.
- No refund for the overpayment of future taxes will be made for any reason and there is no exception to this policy except as noted below. It is the taxpayer's responsibility to estimate his/her future tax liability and to accurately calculate the amount of installment payments to cover the future tax liability.

- There shall be no refund made for lowered tax assessments. It is the taxpayer's responsibility to estimate future tax liability in all cases including, but not limited to where the participant has applied for Homestead Exemption, Use Value, lowering of Assessment Values or any other application made to the Tax Assessor's Office resulting in a reduced tax liability. This policy applies to all tax years including the current year, prior years and future years. All funds received by the Sheriff's Office in excess of the tax liability remains in the escrow account until credited to future tax liability. By signing this agreement, the tax payer specifically waives his/her right to a refund of overpayment of taxes on homestead exempt property as per R.S. 47:2132 C (1).

The sole exception to this policy involves actions taken by the Tax Assessor resulting in the designated tax account being deleted from the tax roll. If a Real Estate Property Tax Account is deleted by the Tax Assessor's Office and reassigned a new account number, no refund will be made. The funds in the deleted account will be transferred to the new tax account. If a Real Estate Property Tax Account is deleted from the Tax Roll due to dual assessments, the funds will be reversed from the escrow account, recollected as an overage to the master account and a refund issued to the taxpayer. No other exception to this policy will be made.

Taxpayers may elect at any time to withdraw from the Tax Prepayment Program with the understanding and agreement that no refund will be made for the funds placed on deposit. The funds are to remain in the tax account until such time as future taxes become due. At such time the funds in the inactive tax account will be transferred and applied against the tax obligation due.

INTEREST SHALL NOT BE PAID OR CREDITED TO ANY TAXPAYER OR PREPAID TAX ACCOUNT OR ANY TAX ACCOUNT IN WHICH FUNDS HAVE BEEN PLACED ON DEPOSIT IN THE TAX PRE-PAYMENT PROGRAM.

I have read and understand the above stated policies and procedures of the Tax Prepayment Program and agree to adhere and comply with all requirements stated with the understanding that failure to comply may result in removal from participation in said program.

(1) Taxpayer's Printed Name: _____

Taxpayer's Signature: _____

Date: _____

(2) Taxpayer's Printed Name: _____

Taxpayer's Signature: _____

Date: _____

Sheriff's Representative:

Signature: _____

Date: _____