

# THE COUNTY BULLETIN

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 443

September 2024

## REMINDER OF ORDER OF BUSINESS

### October

- 14 Columbus Day – Legal Holiday (IC 1-1-9-1)
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of September to the Indiana Department of Revenue.
- 23-25 Auditors Annual Fall Conference – French Lick
- 31 Last day to file quarterly unemployment compensation report with the Indiana Department of Workforce Development.

### November

- 1 Last day for county auditor to certify to the office of judicial administration the amounts, if any, the county will be providing to the judges' salary during the ensuing calendar year. (IC 33-38-5-6(b))
- 5 Election Day – Legal Holiday (IC 1-1-9-1)
- 10 Last Day for paying second installment of taxes without penalty. Start preparing for settlement of second installment tax collections (IC 6-1.1-37-10)
- 11 Veterans Day – Legal Holiday (IC 1-1-9-1)
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of October to the Indiana Department of Revenue.
- 28 Thanksgiving Day – Legal Holiday (1-1-9-1)

### December

- 1 On or before this date, certify names and addresses of persons who have money due to them for salaries, wages or other reasons to County Treasurer, for determining if such persons owe delinquent taxes. (IC 6-1.1-22-14)
- 10-12 Newly Elected Officials Training –Embassy Suites, Plainfield
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of November to the Indiana Department of Revenue.
- 25 Christmas Day – Legal Holiday (IC 1-1-9-1)
- 31 Review year-end duties. Post and close all records completely and promptly. The Auditor should balance with the Treasurer and verify the amount of cash in the Treasurer's office. Cash Change Funds issued to any county officer whose term expires must be returned to the County General Fund.

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## **COUNTY CORONER – AUTOPSIES**

A county coroner cannot receive compensation for performing autopsies.

IC 36-2-14-6(e) states in part: "...If the coroner considers it necessary to have an autopsy performed, is required to perform an autopsy under subsection (g), or is requested by the prosecuting attorney of the county to perform an autopsy, the coroner shall arrange for the autopsy to be performed by a:

(1) physician who:

- (A) is certified by the American Board of Pathology; or
- (B) holds a subspecialty board certification in forensic pathology from the American Osteopathic Board of Pathology and the American Osteopathic Association; or

(2) pathology resident acting under the direct supervision of a physician described in subdivision (1).

A physician employed under subdivision (1) to perform the autopsy shall be paid a fee of at least fifty dollars (\$50) from the county treasury."

## **COUNTY BORROWING SCHOOL FUNDS**

IC 20-42-2-11 and 20-42-2-12 contain authority for counties to borrow from the Congressional School Fund. Any such loans must be authorized by an ordinance of the county council.

## **OTHER MEANS OF BORROWING**

Some of the statutes which authorize other means of borrowing are:

IC 36-2-6-18 through 36-2-6-20	Temporary Loans, Bonds and Tax Anticipation Warrants
IC 5-19-1.5	Grant Anticipation Notes
IC 36-1-8-4	Temporary Loans Between Funds

## **COUNTY HOME**

### Superintendent's Report

The superintendent of the county home should file a monthly report with the county auditor for the attention of the board of county commissioners. This report should account for all receipts of cash items in the calendar month and should show the payment of same to the county treasury. The prescribed form, Combined Report – County Form No. 77 (1947) requires that the report of residents be made for a period ending on the last day of the last full week in each month. The next report should begin with the day following the ending day of the former report, not by the beginning and ending days of the month.

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## **COUNTY HOME (Continued)**

### **Maintenance Ledger**

The auditor is required to keep a maintenance ledger sheet for each person admitted to the home.

### **Charges (IC 12-30-4)**

The board of county commissioners shall, at their July meeting of each year, fix an amount to be charged for the care and maintenance per person in the county home, such charge to cover the total amount for board, room, medical and nursing care, maintenance, clothing and all other items furnished within the county home, which items shall be available to all residents and patients on the same basis (IC 12-30-4-8). In those cases where facilities are available, the board of county commissioners shall have authority to accept persons in need of care and able to pay all or part of the costs of care on a voluntary basis.

The board of county commissioners shall "periodically" determine the reasonable cost of such service and fix charges for each voluntary resident on the basis of cost of care and the ability of the voluntary resident to pay (IC 12-30-4-9). Each township trustee in the county shall pay to the county the amount so fixed for each person admitted to the county home or other charitable institution from his township, except those otherwise able to pay the cost of their care from their own resources or other assistance awards. The amount of such charge to the township shall not exceed \$100 per month, per person. Except in Lake County where the amount charged the township per individual may not exceed forty-eight dollars (\$48) per month or twelve dollars (\$12) per week. Each township trustee shall levy a tax sufficient to meet said expenses. Payment and settlement shall be made in July and December of each year for the preceding year. (IC 12-30-4-11)

If an individual who:

- (1) is being supported at public expense in a county home; or
- (2) has died while a resident of a county home;

is found to have an estate of any kind that is not needed for the support, in whole or in part, of the husband, wife, children, parents, grandparents, grandchildren, brothers, or sisters of the individual, the amount of expense incurred by the county for the treatment and maintenance of the individual shall be charged against the individual's estate, both during the individual's lifetime and after the individual's death. (IC 12-30-5-1)

## **SALARY OF COUNTY SURVEYOR**

The county council is required under the provisions of IC 36-2-12-15 to fix the compensation of the county surveyor both as if he is registered under IC 25-31 and as if he is not registered under IC 25-31. If the county surveyor is registered under IC 25-31 the compensation shall be one and one-half times the compensation of a surveyor who is not registered. For example, if the surveyor is fixed at \$4,000 then the compensation for a registered surveyor should be fixed at one and one-half times \$4,000 or \$6,000.

In addition to the compensation fixed in the above paragraph the county surveyor is entitled, with the approval of the board of county commissioners to:

If registered:

1. \$4 per mile for each mile of active regulated drains in the county which are described and certified.
2. \$4 for each corner reference required to be established and perpetuated by IC 36-2-12-11.

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## **SALARY OF COUNTY SURVEYOR (Continued)**

If not registered:

1. \$2 per mile for each mile of active regulated drains in the county which are described and certified.
2. \$2 for each corner reference required to be established and perpetuated by IC 36-2-12-11.

## **AGRICULTURAL ASSOCIATIONS AND SOCIETIES (FAIRS) – GRANTS FROM COUNTY**

The board of county commissioners may make an allowance from the general fund to any 4-H Club Association having for its purpose the promotion of agriculture or horticultural interests of the county. A petition signed by thirty or more resident freeholders is required and same petition, without the signatures, must be published in a newspaper of general circulation. If a petition in remonstrance be signed by more resident freeholders than the petition for such grant, the board of county commissioners shall dismiss the first petition and take no further action. Any such petition, after final acceptance, shall be effective for one or more years, not to exceed five years, such time to be determined by the board of county commissioners. (IC 15-14-7-3)

The board of county commissioners may levy an annual tax of not to exceed \$0.0333 on each \$100 valuation for construction, operation or maintenance of any building owned or operated by such association, only until the building has been constructed, and in no event for a period more than five years.

After a building has been constructed the county council may levy an annual tax of not to exceed \$0.0067 on each \$100 valuation for operating and maintaining such building. (IC 15-14-7-4)

The county councils and boards of county commissioners may appropriate and pay to any agricultural fair or association or 4-H club, a sum not exceeding four cents (\$0.04) on each \$100 valuation, from the general fund for necessary costs and expenses, premiums, and judging. This appropriation cannot include purses for speed contests and cannot be extended to any association conducting fair for gain, not to street fairs or exhibitions. (IC 15-14-9-1)

## **PREMIUM AND ACCRUED INTEREST ON BONDS ISSUED AND SOLD**

IC 5-1-12-2 requires that:

"Whenever any bonds are sold by any municipal corporation and when the successful bidder agrees to pay and does pay any premium as a part of the bid price of such bonds, any and all premiums so received shall be paid into and shall constitute a part of the fund which is created to retire such bonds and to pay the interest thereon"

In the sale of bonds "accrued interest" is the interest on the obligations from the date of the bonds to date of their delivery to the purchaser. Interest coupons attached to bonds are for exact sums of money which the issuing authority is required to pay, but between the date of bonds and date of delivery and receiving payment of the bid price, no interest is actually earned. The so-called accrued interest is simply a reimbursement to the municipal corporation for the unearned part of the interest the municipal corporation will be required to pay pursuant its interest coupons.

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## **PREMIUM AND ACCRUED INTEREST ON BONDS ISSUED AND SOLD (Continued)**

Accrued interest also must be receipted to the bond fund so that same may be used in retiring the bonds and interest. Only the principal sum of the bonds can be placed in the fund to carry out the project for which the bonds were issued.

## **BRIDGES**

Plans and specifications for the construction of bridges are not required to be approved by the state highway commission unless Federal funds, disbursed by the state highway commission, are used in the construction of the bridge. The highway commission will render assistance to the county highway department when such assistance is requested, whether or not Federal funds are used.

Construction of bridges may be financed in four manners, funds arising from a separate source for each:

1. County General Fund – IC 8-16-5-3; 36-2-5-7
2. Cumulative Bridge Fund – IC 8-16-3-1
3. Major Bridge Fund – IC 8-16-3.1
4. County Cumulative Capital Development Fund – IC 36-9-14.5

## **APPROPRIATION FOR CONSTRUCTION OR REPAIR OF BRIDGES**

The budgetary laws specifically (IC 36-2-5-7) states in part:

"...the county executive shall prepare an itemized estimate of all money drawn by the members of the executive and all expenditures to be made by the executive or under its orders during the next calendar year. Each executive's budget estimate must include:...(2) the expense of constructing and repairing bridges, itemized by the location of and amount for each bridge;..."

Cumulative Bridge Fund

IC 8-16-3-3(c) states: "An appropriation from the bridge fund may be made without the approval of the department of local government finance if:

- (1) the county executive requests the appropriation; and
- (2) the appropriation is for the purpose of constructing, maintaining, or repairing bridges, approaches, or grade separations."

## **RECORD OF TAX SALES TO COUNTY**

When real property is offered for sale under IC 6-1.1-24-6 for two (2) consecutive years (IC 6-1.1-24-17.5) and a bid is not received in an amount equal to or in excess of the minimum sale price the county acquires a lien in the amount of the minimum sale price. This lien attaches on the day after the last date on which the tract or item was offered for sale the second time. When the lien is acquired this fact should be noted in the Tax Sale Record, County Form No. 137, and an immediate record thereof made in the Register of Tax Sales to County, County Form No. 9S. It is also desirable to indicate on the tax duplicate "lien acquired by county on \_\_\_\_\_ 2\_\_\_\_," so that this information will be immediately available in the event any person appears to make a payment. No money is paid by the county on bid by the auditor but such real estate shall be held in trust by the county for the benefit of all the tax levying bodies as their interest therein appear.

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## **RECORD OF TAX SALES TO COUNTY (Continued...)**

The Register of Tax Sales to County, Form 9S, is designed to keep a complete record of all the proceedings on property on which liens are acquired by the county from the date the lien was acquired to the date of redemption or sale of the real estate.

When a county acquires a lien and a tax sale certificate is issued to the county, pursuant to IC 6-1.1-24-6, the redemption should be handled in the same manner as property sold to other purchasers, by issuing a quietus for the amount required for redemption and by crediting the amount to the tax sale redemption fund. A warrant from that fund should then be issued to the "Treasurer of \_\_\_\_\_ County" for payment of the taxes, penalties, interest and costs for which a lien was acquired by the county, together with the statutory redemption penalty of 10% or 15% depending upon the date of redemption. The amount of the penalty added on redemption should then be entered in the "additional assessments" section of the duplicate in the column provided for "delinquent tax" and payment thereof entered by the county treasurer when the warrant is processed and a receipt (or receipts) issued for the taxes, penalties, interest and costs.

If the real estate is not redeemed within 120 days from the date the lien was acquired by the county, a deed shall be issued to the county. At that time all taxes and penalty against the property shall be removed by certificate of error.

## **FORESTRY LANDS CLASSIFICATION WITHDRAWAL - INCREMENT TAX**

In order that there will be a complete record of the increment tax imposed by IC 6-1.1-6-24, upon the withdrawal of land from classification for forestry purposes, and in view of the provisions of IC 6-1.1-6-24 which makes such tax a lien upon the land, with the land subject to tax sale if the tax is not paid, it is suggested that such tax be entered and handled as follows:

1. Enter the increment tax in the tax duplicate against such lands, but in a separate section thereof so that the collections may be properly apportioned in the manner provided in IC 6-1.1-6-24. In this respect the tax should be handled in the same manner as any other special assessment, such as a line fence assessment, with proper cross-references between the regular taxes on such lands and the increment tax.
2. When collected by the treasurer, receipt such tax into the ledgers of the auditor and treasurer by a separate Application to Pay and Quietus, and credit the same to the County General Fund.

## **HANDLING LAW ENFORCEMENT CONTINUING EDUCATION PROGRAM FEES**

1. Each court is to assess a \$4 law enforcement continuing education program fee on each action in which a defendant is found to have: (1) committed a crime; (2) violated a statute defining an infraction; or (3) violated an ordinance of a municipal corporation. (IC 33-37-5-8(c))
2. Monthly, a county, city or town court clerk is to transmit the law enforcement continuing education fees collected to the county, city or town fiscal officer. (IC 33-37-4-1, IC 33-37-4-2, IC 33-37-4-3)
3. The fiscal officer shall deposit the fees into either the County User Fee Fund or the City or Town User Fee Fund. (IC 33-37-4-1, IC 33-37-4-2, IC 33-37-4-3)

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## **HANDLING LAW ENFORCEMENT CONTINUING EDUCATION PROGRAM FEES (Continued)**

4. A law enforcement agency may receive funds from a County User Fee Fund or a City or Town User Fee Fund by filing a claim with the county, city or town fiscal officer. The claim shall include a "verified statement" of cause numbers for fees collected that are attributable to the law enforcement efforts of that agency. Payment of the claimed amount from a County User Fee Fund or a City or Town User Fee Fund may be made without appropriation. (IC 5-2-8-1)
5. Claims may be filed as often as monthly but must be filed in the same local fiscal year in which the fees are collected. (IC 5-2-8-1(g))
6. On receipt of the amount claimed by the law enforcement agency, the fiscal officer shall place the amount received into the County Law Enforcement Continuing Education Fund. (IC 5-2-8-1(c))
7. Funds received by a law enforcement agency shall be used for the continuing education and training of law enforcement officers employed by the agency and for equipment and supplies for law enforcement purpose. (IC 5-2-8-1)
8. Amounts claimed for expenditures from the County Law Enforcement Continuing Education Fund must have been appropriated prior to expenditure either through the normal budget process or by additional appropriation. (IC 33-37-8-6)
9. Money in excess of \$100 that is unencumbered and remains in the county law enforcement continuing education fund for a least one entire calendar year from the date of deposit, at the end of a county's fiscal year, be deposited by the county auditor in the law enforcement training fund established under IC 5-2-1-13(e).

## **LAW ENFORCEMENT CONTINUING EDUCATION PROGRAM FEES - FILING VERIFIED STATEMENTS OF CAUSE NUMBERS**

Since the statutes (IC 5-2-8, IC 33-37-8) are silent regarding by whom or in what manner the "verified statement of cause numbers" will be prepared, the State Board of Accounts has adopted the following suggested procedures to handle such filings:

1. The applicable law enforcement agency should prepare the claim. At a minimum, the claim should indicate each fee collected by date of payment, cause number, defendant name, and receipt number if available.
2. The claim should be filed by the law enforcement agency with the fiscal officer of the governmental unit.
3. The fiscal officer shall transmit the claim to the court clerk in order for the claim to be verified.
4. Once the court clerk verifies the fees claimed on the claim, the claim shall be transferred back to the fiscal officer for processing in the same manner as all other claims, i.e. submitted for the board's approval and subsequent payment.
5. An alternative to steps number 3 and 4 had been approved for some units. In this instance when the clerk transmits the monthly collection of law enforcement continuing education fees to the fiscal officer, the court clerk includes a listing of the fees transmitted by date of payment, cause number, defendant name, and the law enforcement agency to which the fees are

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## **LAW ENFORCEMENT CONTINUING EDUCATION PROGRAM FEES - FILING VERIFIED STATEMENTS OF CAUSE NUMBERS** (Continued)

attributable. By doing this, the fiscal officer is able to verify the fees claimed by the various law enforcement agencies and is not required to go back to the court clerk.

It would also be permissible for the law enforcement agency to attach a copy of such listing that is provided by a court to a claim once the law enforcement agency verified the accuracy of the data contained in the listing.

## **DETAILED SPECIFICATIONS NOT REQUIRED IN NOTICE TO BIDDERS**

When advertising for bids, it is not necessary to list in detail the specifications of the job, material, or project under consideration. It is sufficient for the ad to state specifications may be inspected in the county office.

The advertising must be in accordance with IC 5-3-1-2 (e) and the specifications must be clear, and subject to bidder's inspection. The advertisement should list the items which are to be purchased or contracted for but need not include the entire listing of component items.

## **OPENING BIDS**

Counties are prohibited from requiring any bidder to submit his bid earlier than the time of the meeting at which the bids are to be opened. (IC 5-22 and IC 36-1-12-4)

The meeting for receiving bids must be open to the public. All bids received must be made available to the public.

## **LEAVE OF ABSENCE – OFFICERS AND EMPLOYEES WHO ARE MEMBERS OF THE INDIANA NATIONAL GUARD OR RESERVES**

### Reserve Duty

Each officer and employee of the State of Indiana or of any county, township, municipality or school corporation in Indiana who is:

- (1) A member of the Indiana National Guard,
- (2) A member of a reserve component, or
- (3) A member of the retired personnel of the naval, air, or ground force of the United States,

is entitled to receive from the member's employer a leave of absence from the member's respective duties in addition to regular vacation period without loss of time or pay for the time that the member is:

- (1) on training duties of the state under the order of the governor as commander in chief; or
- (2) a member of any reserve component under the order of the reserve component authority;

for any consecutive or nonconsecutive period that does not exceed a total of fifteen (15) days in any calendar year. The entitlement to a leave of absence without loss of time or pay is not at the discretion of the member's employer. (IC 10-16-7-2) (IC 10-16-7-5(b))



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## **LEAVE OF ABSENCE – OFFICERS AND EMPLOYEES WHO ARE MEMBERS OF THE INDIANA NATIONAL GUARD OR RESERVES (Continued)**

### Active Duty

A member is entitled to receive from the member's employer a leave of absence from the member's respective duties, in addition to the members regular vacation period, for the total number of days that the member is on state active duty under IC 10-16-7-7. This leave of absence may be with or without loss of time or pay at the discretion of the member's employer. (IC 10-16-7-5 (c))

### **TRAVEL EXPENSE**

The following sets forth the audit position of the State Board of Accounts with regard to reimbursements made by local governmental units to their officers and employees for travel and meal expenses.

A local unit may reimburse such persons for actual miles traveled in their own motor vehicles on the official business of the local unit at a reasonable rate per mile as fixed by an ordinance or resolution of the unit's legislative body. The mileage rate should be fixed by the board or commission having authority to approve claims for travel expenses. No particular mileage rate has been set by the State of Indiana for all local units of government and, consequently, the mileage rate lies within the discretion of the legislative body, board or commission, unless otherwise provided by statute. The body setting the mileage rate should also determine whether parking fees and toll charges are included in the rate or, on the other hand, whether such expenses are to be reimbursed separately based on the submission of receipts.

Reimbursed mileage should not include travel to and from the officer's or employee's home and regular place of employment. If more than one person rides in the same vehicle, only one mileage reimbursement is allowable. General Form 101 (or an approved substitute) should be used for claiming mileage. The odometer reading columns on this form are to be used only when the distance between points cannot be determined by fixed mileage or, official GIS mapping application or map.

When traveling outside the local unit's boundaries on official business, officers and employees may also be reimbursed for meals, lodging, and incidental expenses as defined in the travel policy. The claim for reimbursement should be supported by itemized receipts from hotels, restaurants, and taxi cabs used by the officer or employee while traveling on official business.

It is permissible for the legislative body of the local unit or the board or commission having the authority to approve claims to adopt an ordinance or resolution establishing a reasonable per diem rate intended to cover travel expenses other than hotel and mileage costs and the officer or employee may be reimbursed on the basis of such a per diem rate in lieu of submitting receipts. If a fixed per diem rate is established by policy, the policy should clearly indicate which type of expenses, in addition to meals, are included in the rate and which expenses are to be reimbursed on the basis of actual receipts being submitted by the officer or employee. The policy should also define the local unit's boundaries for purpose of reimbursing travel; i.e. outside a 50-mile radius of the office, outside the county, etc. The policy should cover a proportionate reduction in the per diem rate when meals are provided by an outside party.

When state statutes govern the amounts of allowable travel reimbursements, those statutes supersede local policy. Also, when determining the reasonableness of a mileage rate or per diem rate, consideration should be given to rates established by the State of Indiana and the Federal government. The local unit should, however, consider the income tax implications of setting its rates higher than the current Federal rates.

In all cases, an officer or employee requesting reimbursement for overnight travel is required to submit a receipt from the hotel or other meeting place where such accommodations were provided.

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## EXCISE TAX ACCOUNTING

### BMV Distributions

The Bureau of Motor Vehicles (BMV) deposits daily into the county's BMV bank account the excise tax and if applicable the surtax and wheel tax collected. The collections are held by BMV for 14 days from the date payment is made by the taxpayer before distributions are made to the counties. For example, all collections received by BMV on August 11<sup>th</sup> were processed for distribution on August 25<sup>th</sup>. On the processing date, BMV compiles all of the excise, wheel and surtax by county for the entire state. BMV then requests that payments be made from the State's bank to each County's BMV bank accounts. On the same date, BMV puts three reports and a text file on the FTP site. All of the reports are labeled "For Transactions thru" and the date the collections were made to BMV from the taxpayer. In our example; the reports will be labeled "For Transactions thru: 8/11/14, however the reports will be placed on the BMV FTP site on August 25<sup>th</sup>. The BMV will authorize that the payments be made from the State account on August 25<sup>th</sup> and the deposit will reach the County's bank account on August 26<sup>th</sup> or 27<sup>th</sup>.

The text file can be used to interface with the County's software to post the payments by township to the Auditor's excise tax ledger. In addition to the text file, three reports are placed on the FTP site each business day. To identify the reports look at the third number of the file name on the FTP site. The first two digits of the report are the county number followed by a one, two or three for the three reports each month. The first report (xx1) is the Auditor Report of Registrations per Township (excise). The second report (xx2) is the Assessor Report of Registration per Township (Surtax and Wheel Tax). The third report (xx3) is the Deposit Report which summarizes the total amount deposited to the county BMV bank account and also gives the breakdown between excise, surtax and wheel tax collections that make up the total deposit. The next eight numbers are the year, month and date. The last four numbers on the file name us the report number.

Both the Treasurer and the Auditor can access the BMV FTP site daily and print the reports or copy them to the County's hard drive or server. To acquire access to the FTP site, the auditor or treasurer should contact Tamytha Cooper ([tcooper@bmv.in.gov](mailto:tcooper@bmv.in.gov)) and have her set up an account, user id and password. If you do not access the FTP site for 30 days, the password will expire and if you do not access the FTP Site for 90 days your account for that site is deleted.

### Treasurer Procedures For BMV Transactions

We recommend that the Deposit Reports be accessed and copied or printed daily by the Treasurer's office. We also recommend that the Treasurer's cash book be posted daily, however at a minimum, once a month the amount of the excise collected must be posted to the Treasurer's cash book. A receipt should be issued that shows the date of the deposit (report date), the amount deposited and should also list the transaction date and the report number. If the posting is done weekly or monthly, the receipt should list the range of transaction dates and the range of report numbers include on the receipt. The excise tax should be posted to the Other Sources, Excise Tax Collections. The amount received for surtax and wheel tax should be on a quietus issued by the Auditor's office and be part of the Funds Ledger on the Cash Book. The total amount deposited should be entered in the bank deposits section of the cashbook. All of these amounts should be taken from the Deposit Report. The Deposit Report is the notification from the BMV of the amount of Excise tax, wheel and surtax collected for your county for that transaction date. If the amount shown as deposited on the bank statement does not match the Deposit Report, the County should contact BMV immediately.

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## **EXCISE TAX ACCOUNTING (Continued)**

Please note that the process of reconciliation requires you compare your county's record balance (cash book) to the bank's record (bank statement). If only the bank statement is used to post the cash book then a true reconciliation has not been done. The deposit report functions in the same way an ACH remittance from the Auditor of State functions for EFT deposits. In addition, the total on the deposit report should also tie to the amount on the last page of the Auditor Report of registrations by Township for the excise tax and to the amount on the last page of the Assessor Report of Registrations by Township for wheel tax and surtax.

### State Distributions Treasurer Procedures

The Indiana Department of Revenue (IDOR) distributes to counties the aircraft excise, quarterly in January, April, July and October. Auto rental excise tax is distributed by IDOR semi-annually in May and November. The IDOR collects wheel tax through the Motor Carrier Division on commercial vehicles. The state distributed this wheel tax monthly. The county treasurer should receipt aircraft and auto excise tax collections to excise accounts in the Other Sources section of the cashbook. Wheel tax should utilize a quietus and be deposited to the county auditor's Wheel Tax/Surtax Fund and is entered in the Funds Ledger section of the cashbook, just as stated above for wheel tax remittances from the BMV.

The Auditor of State's office distributes monthly to counties watercraft excise tax, education plate fees and excise tax cut replacement. They distribute annually the final excise tax cut replacement. The county treasurer should be posting watercraft excise tax; monthly excise tax replacement distributions and final excise tax cut replacement to the excise accounts in the Other Sources section of the cashbook. Education plate fees are deposited to the county auditor's Education Plate Fee Fund by quietus and be entered in the Funds Ledger section of the Treasurer's Cashbook.

### Auditor Procedures

The County Auditor should have an excise tax ledger to record motor vehicle excise tax, watercraft excise tax, aircraft excise tax, auto rental excise tax, lottery credit and excise tax cut replacement distributions. The ledger should be separated by taxing district but have a control ledger for all excise tax activity. Within each separate or subsidiary ledger for a taxing district there should be separate columns to account for each of the taxes and distributions listed above that are to be included in the ledger. The ledger must be footed by month and have a running balance. The amounts for the motor vehicle excise tax to be posted to the ledger would come from the text file or the Auditor Report of Registrations by Township. If the total of this report does not tie to the Deposit Report for Excise tax, BMV should be contacted to determine the problem. The excise tax from the BMV is posted for the transaction date on the reports. The surtax and wheel tax from the Assessor Report of Registrations by Township should be posted to the Auditor's Wheel Tax/Surtax Fund by quietus. Receipts for watercraft, aircraft, auto rental excise and final excise tax cut replacement distributions should be posted in the month received. Monthly excise tax cut replacement distributions should be posted in the month received or to the previous month. Posting these monthly distributions to the previous month matches distributions to the lottery credit being replaced by the distribution. County Auditors should be posting the excise tax ledgers at least monthly.

### Settlement and Reconciliation

The following should be included in settlement: motor vehicle excise tax, monthly excise tax cut replacement distributions, final excise tax cut replacement distribution for the year, watercraft excise, aircraft excise and auto rental excise tax. The amount of the excise to include in the settlement is the excise tax posted to the county auditor's excise tax ledger as of the excise tax cutoff date. The cutoff date should be as of

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## **EXCISE TAX ACCOUNTING (Continued)**

the end of a month. For most counties the cutoff dates have been April 30 for June settlement and October 31 for December settlement. Since BMV now has a 14 day lag between the transaction date and the deposit and report date, counties may want to consider backing those dates up to March 31 and September 30.

The Auditor of State's Office provides a Reconciliation Worksheet that should be used to determine the difference between the excise tax the county auditor is including in the settlement and the excise tax the county treasurer certified on the 49TC. Because the county auditor should be including in the settlement, the excise tax posted to the excise tax ledger as of the cutoff date (based on the transaction date) and the county treasurer should be certifying on the 49TC the excise tax posted to the cashbook (based on the deposit date) as of the date the 49TC is completed, there should be a variance to reconcile using the Reconciliation Worksheet. Once the auditor and treasurer have reconciled the excise tax records of their offices, excise tax allocations can be calculated according to the State Auditor's instruction. More details on complete excise tax accounting and settlement is provided by the State Auditor's office.

## **CITY AND TOWN COURT COST FUND**

IC 33-37-7-6 requires that three percent (3%) of all court costs collected by the Clerk of the Circuit Court to be set aside by the County Auditor in a City and Town Court Cost Fund. Such funds shall be distributed semiannually to each city and town in the county that maintains a law enforcement agency and prosecutes at least fifty percent (50%) of its ordinance violations in a circuit, superior, or county court in the county. If a city or town located in Marion County prosecutes its ordinance violations in a municipal court, then that city or town would qualify for such distribution.

The county auditor shall determine the amount to be distributed to each city and town qualified as follows:

STEP ONE: Determine the population of the qualified city or town.

STEP TWO: Add the populations of all qualified cities and towns determined under STEP ONE.

STEP THREE: Divide the population of each qualified city and town by the sum determined under STEP TWO.

STEP FOUR: Multiply the result determined under STEP THREE for each qualified city and town by the amount of the qualified municipality share.

The county auditor shall semiannually (in June and December) distribute to each qualified city and town the amount computed for that city or town under STEP FOUR.

If no city or town qualifies for a semiannual distribution, the monies shall remain in the city and town court cost fund for future distribution, it is not to be transferred to the County General Fund.

## **TEMPORARY JUDGES**

IC 33-38-11 authorizes judges of circuit, superior, or county courts to appoint temporary judges and sets their compensation at twenty-five dollars (\$25) per day. This statute states that the compensation of temporary judges is to be paid by the county.

# THE COUNTY BULLETIN

## **COMPENSATION OF SPECIAL PROSECUTING ATTORNEYS**

IC 33-39-10-2 deals with the appointment and compensation of special prosecuting attorneys. In regard to compensation this statute states:

"(g) If a special prosecutor is not regularly employed as a full-time prosecuting attorney or full-time deputy prosecuting attorney, the compensation for the special prosecutor's services:

(1) shall be paid, as incurred, to the special prosecutor, following an application to the county auditor, from the unappropriated funds of the appointing county; and

(2) may not exceed:

(A) an hourly rate based upon the regular salary of a full-time prosecuting attorney of the appointing circuit;

(B) travel expenses and reasonable accommodation expenses actually incurred; and

(C) other reasonable expenses actually incurred, including the costs of investigation, trial and discovery preparation, and other trial expenses.

The amount of compensation a special prosecutor receives for services performed during a calendar day under subdivision (2)(A) may not exceed the amount of compensation a full-time prosecuting attorney would receive in salary for the calendar day.

(h) If the special prosecutor is regularly employed as a full-time prosecuting attorney or deputy prosecuting attorney, the compensation for the special prosecutor's services:

(1) shall be paid out of the appointing county's unappropriated funds to the treasurer of the county in which the special prosecutor regularly serves; and

(2) must include a per diem equal to the regular salary of a full-time prosecuting attorney of the appointing circuit, travel expenses, and reasonable accommodation expenses actually incurred."

IC 33-39-6-5(d) states the State shall pay, from the State General Fund, the minimum annual salary of a prosecuting attorney.

IC 33-39-6-5(a) states that the salary of a full-time prosecuting attorney shall be the same as the salary paid to the circuit court judge of the same judicial circuit.

IC 33-38-5-6 states that the salary of full-time circuit court judge shall be \$110,500.

Based on fifty-two (52) five (5) day weeks, (total two hundred sixty (260) days) the maximum daily per diem rate for a special prosecuting attorney who is not regularly employed as a full-time prosecuting attorney or a full-time deputy prosecuting attorney is \$425.00.

This rate would also be applicable in the case of reimbursement to another if the special prosecutor is employed as a full-time prosecuting attorney or deputy prosecuting attorney.

## **STATE AND FEDERAL MILEAGE RATES**

The current mileage rate paid to State Employees in travel status is 49 cents per mile.

The current Federal mileage rate is 67 cents.

# THE COUNTY BULLETIN

## MEDICAL CARE FOR INMATES

IC 11-12-5-5(b) states, "... A person confined to a county jail may be required to make a copayment in an amount of not more than fifteen dollars (\$15) for each provision of any of the following services:

- (1) Medical Care
- (2) Dental Care
- (3) Eye Care
- (4) Any Other Health Care Related Services."

However, a person confined to a county jail is not required to make the copayment if: (1) the person does not have funds in the trust account at the time of service, (2) the person does not have funds in the trust account within 60 days after the service, (3) the service is an emergency, (4) the service is a result of an injury received in the county jail, and (5) the service is provided at the request of the sheriff or jail administrator.

IC 11-12-5-5(e) states " Rules for the implementation of this section must be approved by the county legislative body." This would appear to mean that in most instances the County Commissioners will need to adopt a Home Rule Ordinance setting the amount of the fee to be charged. IC 11-12-5-5(d) states "Money collected must be deposited into the County Medical Care for Inmates Fund." However, since this is a reimbursement of costs, this should go to the fund that paid the costs of the service.

The State Board of Accounts audit position in regard to this statute is as follows:

1. Monies received by the county auditor from the county sheriff for this copayment may be receipted into the fund in which payment for services provided were or will be paid from, or;
2. Into the newly created County Medical Care for Inmates Fund.

## RECORD OF HOURS WORKED

IC 5-11-9-4 provides that records be maintained showing which hours were worked each day by officers and employees of the county.

This requirement can be met by preparing an endorsement on the payroll claim form showing the general work schedule and listing the specific employees who worked hours different from that general work schedule. Each elected officer or head of each department would be responsible for preparing such endorsement on the payroll claim for their office or department.

If an employee is employed by more than one (1) public agency or in more than one (1) position within that public agency, it is also essential that an accurate record of hours worked be maintained. In these instances we recommend that each agency and department records reflect hours worked in both positions.

## TAX SALE – PARTIAL PAYMENTS

IC 6-1.1-24-1.2 (b) states, "A county treasurer **may** accept partial payments of delinquent property taxes, assessments, penalties, interest, or costs under subsection (a) after the list of real property is certified under section 1 of this chapter."

The acceptance of a partial payment after July 1<sup>st</sup> will not remove the property from the tax sale. IC 6-1.1-24-1.2(a) states: "a tract or an item of real property may not be removed from the list certified under section 1 or 1.5 of this chapter before the tax sale **unless all**:"

# THE COUNTY BULLETIN

## TAX SALE – PARTIAL PAYMENTS (Continued)

- (1) delinquent taxes and special assessments due before the date the list on which the property appears was certified under section 1 or 1.5 of this chapter; **and**
- (2) penalties due on the delinquency, interest, and costs directly attributable to the tax sale; have been paid in full.

## PURCHASES OF COMPUTER HARDWARE AND SOFTWARE

The purchase of a computer system (hardware and software) is subject to the Public Purchases Law (IC 5-22); however, IC 5-22-10-7 allows a purchasing agent to make a special purchase of data processing contracts or license agreements for:

- (1) software programs; or
- (2) supplies or services, when only one (1) source meets the using agency's reasonable requirements.

If it is determined that a special purchase of data processing contracts or license agreements for software programs or supplies or services, the purchasing agent may make a purchase without soliciting bids or proposals. However, the special purchase must be made with competition as is practicable under the circumstances. (IC 5-22-10-2)

## EDIT

Many counties have adopted the EDIT tax. To spend these funds the county must do the following two items:

1. Commissioners must adopt a capital improvement plan.
2. Council must appropriate this fund consistent with the capital improvement plan.

Our audit position that the EDIT fund must be appropriated is based upon the following. IC 36-2-5-2(b) states. "The county fiscal body shall appropriate money to be paid out of the treasury, and money may be paid out of the treasury only under an appropriation made by the fiscal body, except as otherwise provided by law." We do not see anything in IC 6-3.6-6-9.5 that specifically allows the EDIT fund to be paid without an appropriation. Therefore, the EDIT fund must be appropriated by the county council but for only those items included in the capital improvement plan.

## SALE, EXCHANGES, TRANSFER OR LEASE OF PROPERTY

### REAL PROPERTY

Appraisals, Publications, and Bids	IC 36-1-11-4
Other Procedures	IC 36-1-11-5.5

### PERSONAL PROPERTY

Disposal	IC 5-22-22
Use of Auctioneer	IC 5-22-22-4
Public Sale or Sealed Bids	IC 5-22-22-5
Public or Private Sale or Transfer without Advertising	IC 5-22-22-6
Exchange of Property Between Governmental Body	IC 5-22-22-10

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## **EXAMINATION OF RECORDS AND STATEMENT OF ENGAGEMENT COST**

At the end of an audit engagement the State Board of Accounts sends a notice of Statement of Engagement Cost to each political subdivision, including the County. This statement details a summary of the engagement including the number of days spent on the audit, the daily/hourly rate, and any report processing fees. We would like to point out that this statement is not an invoice that is to be paid by the entities.

A separate invoice for payment of these audit costs will be sent to the County for payment in accordance with IC 5-11-4. Immediately upon receipt of the certified statement, the county auditor shall issue a warrant on the county treasurer payable to the treasurer of state out of the general fund of the county for the amount stated in the certificate. The county auditor shall reimburse the county general fund, except for the expense of examination and investigation of county offices, out of the money due the taxing units at the next semiannual settlement of the collection of taxes.

If the county reasonably believes or knows that it does not have on hand or will not have collected enough taxes by the next distribution date for a taxing unit included on the examination of records billing, then the county auditor will send the certified statement to the taxing unit. The taxing unit should then contact the State Board of Accounts for directions on paying for the cost of the examination directly to the State Board of Accounts, instead of using settlement. It is important that the cost be paid off prior to the next audit. If the audit costs, due the State Board of Accounts, are not paid prior to the subsequent audit, it impairs the independence of the State Board of Accounts. This will delay future audits.

As the amount of federal funding to local governments has increased so has the need for single audits and more frequent audits which has helped drive up audit costs. We are now beginning to see this result in semiannual tax distributions that are not sufficient to pay the audit costs. It is important to plan and budget accordingly for these costs. It might be beneficial once an examination of records has been completed for the taxing unit to go directly to the county auditor if sufficient taxes will not be collected to pay the estimated costs of the examination of records. Having this conversation before receiving the certified statement from the county auditor can prepare the taxing unit for the payment of these costs. You can discuss with your field examiner during the exit, how you may best meet the costs. This may involve the use of other funds such as Rainy Day or if there are ARPA funds remaining under the revenue loss category, those can also be used to pay audit costs. If you have questions after the exit, please feel free to reach out to your State Board of Accounts Director for further assistance in looking for funds that can pay the audit costs.

When determining how these costs will be paid, it is also important to plan for the next year. During this determination, take into consideration the amount of federal assistance that you have disbursed during the year. If you have expended \$750,000 or more of federal awards (whether the award is direct or passed-through another entity) in a year the taxing unit is required to have a single audit conducted in accordance with the Federal Office of Management and Budget's Uniform Guidance. Single audits require an annual audit. If your unit does not need a Single Audit, there may be a longer time between your examinations. Since these costs could become an annual expense for the taxing unit, future budgets would need to be adjusted for those costs.

IC 5-11 4-3(b) is the statute that explains the process of the county paying for exam fees which states: "The state examiner shall certify to the auditor of each county the amount chargeable to each taxing unit within the county for the expense of its examinations as provided in this chapter. Immediately upon receipt of the certified statement, the county auditor shall issue a warrant on the county treasurer payable to the treasurer of state out of the general fund of the county for the amount stated in the certificate. The county auditor shall reimburse the county general fund, except for the expense of examination and investigation of county offices, out of the money due the taxing units at the next semiannual settlement of the collection of taxes."



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## **EXAMINATION OF RECORDS AND STATEMENT OF ENGAGEMENT COST (Continued)**

The statute does not specifically restrict the use of any of the funds taken from settlement and a distribution is not viewed the same as a disbursement from the fund so we will not take exception to taking a distribution from a fund other than general. We do however recommend avoiding taking from the debt funds without discussing with the unit first as these funds are levied for the exact amount needed to cover a political subdivisions debt.

As always, we encourage the counties to work with their political subdivisions to keep everyone operating effectively and efficiently.

## **EMERGENCY REPAIRS – PUBLIC WORKS**

The Indiana Code includes special purchasing provisions in emergency public work situations. IC 36-1-12-2 provides a definition of public works and IC 36-1-2-4.5 provides a definition of an emergency.

Whether or not the political subdivision can declare a situation an emergency in order to bypass the bidding requirements of the public works statutes is fact specific. IC 36-1-12-9 provides for the governing body to contract for public works without advertising bids or quotes. We would recommend working with an attorney in order to maintain compliance with these statutes.

During an audit we would be looking for the formal declaration of emergency noted within the official board minutes and the names of the persons invited to bid or provide quotes. Documentation should be maintained including the original bids or quotes and the board's determination of the project award. Any insurance proceeds received should be receipted into the fund the originally paid the cost and per IC 6-1.1-18-7 would be considered appropriated for 12 months after received for the sole purpose of repairing or replacing the property that was insured. Any additional funds above the insurance proceeds would need to follow normal additional appropriation procedures.

## **MOBILE HOME DELINQUENT PERSONAL PROPERTY COLLECTIONS**

Indiana Code provides procedures for a county's use to collect on delinquent property taxes, penalties and interest. There is a separate section of code for delinquent real property collections and delinquent personal property collections. Counties must follow the section of statute that applies to their collection of delinquent property taxes.

When the owner of real property fails to make the property tax payments on their property, the property can be sold for the collection of delinquent taxes. See IC 6-1.1-24. This chapter shows that the judgement is assigned to the real property. In IC 6-1.1-24-4.7(a) ..." This judgement is considered as a judgment against each tract or item of real property for each kind of tax, special assessment, penalty or cost included in it." The judgement will follow the property, such that if the property is sold without satisfying the judgment, the new owner will become the responsible payor.

When the owner of personal property, such as a mobile home, fails to pay the property tax owed, the statute offers two separate chapters on the collection of the delinquent tax in IC 6-1.1-23 and IC 6-1.1-23.5. Under these statutes, the mobile home can be sold for the collection of the delinquent taxes. However, the judgment is assigned to the property owner and not to the land that the mobile home occupies. In IC 6-1.1-23.5-14(a) ..." This judgment is considered a judgment against each taxpayer for the taxpayer's delinquent personal property taxes, penalties, collection expenses that are attributable to the taxpayer's mobile home." The judgment follows the taxpayer in this case and not the property. As an example, if a taxpayer fails to pay personal property tax on a mobile home and that mobile home is destroyed or moved without a permit so the county is not able to collect the delinquent taxes, that owner is still liable for the taxes. However, the lot that held the mobile home is not liable for any delinquent personal property taxes. A new owner of a mobile home can rent that lot and move their mobile home onto that lot without having to pay the previous renter's delinquent personal property taxes.

# THE COUNTY BULLETIN

## GET With GAAP

The SBOA GAAP Efficiency Team (GET) serves counties that prepare financial statements following generally accepted accounting principles. GET serves as a liaison between local officials and their audit teams to resolve questions and concerns regarding the audit process and GASB and SBOA guidance. Per Indiana Code, 5-1-11.5, counties with populations of more than 100,000 are required to file annual financial reports in accordance with GAAP to issue new bonds. This statute currently applies to seventeen Indiana counties.

Local units are reminded that per 2 CFR 200.512, the federal deadline for units to submit audited reports to the Federal Audit Clearinghouse is the earlier of 30 days after receipt of the report or nine months after the end of the audit period. GET anticipates that 7 Indiana counties reporting on the GAAP basis will meet the September 30, 2024, deadline: Allen, Clark, Hamilton, Hendricks, Marion, St. Joseph and Vanderburgh.

Counties required to report in accordance with GAAP: Allen, Clark, Delaware, Elkhart, Hamilton, Hendricks, Johnson, Lake, LaPorte, Madison, Marion, Monroe, Porter, St. Joseph, Tippecanoe, Vanderburgh and Vigo.

The following counties have already submitted their reports to FAC for 2023: Hamilton, Marion, and Vanderburgh.

## QUESTIONS AND ANSWERS FROM COUNTY TREASURERS CONFERENCE

**Question #1:** If a personal property is exempt, because they fall under the 80K, and, I had heard those individuals also do not have to keep filing yearly reports with the Assessor, then why do we have to send them a zero-balance due tax statement? This is a waste of tax dollars and often confuses the taxpayer. We then have numerous calls asking why they received this zero-balance statement.

**Answer #1:** Our guidance has been based on IC 6-1.1-22-8.1 which states: "The county treasurer shall, except as provided in subsection (h) mail to the last known address of each person liable for property taxes or special assessments as shown on the tax duplicate or special assessment records,"

If a person owns property in the county that property is assessed, and a tax liability determined. If the property owner has sufficient deductions to zero out his tax bill, he is still legally liable for taxes on that property, but for the year in question, the deductions offset the tax liability. There is still valuable information regarding the property and local tax rates, etc. on that tax bill that the taxpayer may need or want.

**Question #2:** A few years ago, we had meetings with the Auditors and Treasurers together. Can we start that up again?

**Answer #2:** It is always on the table. In the past we have brought both offices together during the Auditors Quad meeting, which are every other year. We will definitely take a look and see if we can put something together for the future.

**Question #3:** Is there a way to make the Post office responsible for the delay in the Treasurer's office receiving mail? Is there any place to report the problems we are having with the mail?

**Answer #3:** This would need a legislative change. You can try and contact your local post office over your concerns.

**Question #4:** Did a new law go into effect that amends 7.1-3-21-15?. I have been told this eliminates the words about an embossed seal. Our policy has been only to mail back a Form 1 and not use email. They are saying now that we can email the Form 1 back to them?

**QUESTIONS AND ANSWERS FROM COUNTY TREASURERS CONFERENCE (Continued)**

**Answer #4:** Yes as we went over in the New Legislation presentation IC 7.1-3-21-15 (b) removed the requirement for an embossed seal.

**Question #5:** Since no outside entity is allowed to pull from the county bank account, how is it handled when the county's credit card vendor has a returned item that has already been paid to the county?

**Answer #5:** Typically, this is just put back onto the card and the auditor would make adjustment to the ledger and document on the claim.

**Question #6:** Is there an IC for Alcohol Permits, in regard to renewals to all taxes being paid before completing renewal form? There are situations where the permit is up for renewal before the collections is due and sometimes in between collection times and the Treasurer's office must list that the previous year is current. When the renewal is for current year.

**Answer #6:** IC 7.1-3-21-15(b) states in part:

“The commission shall not renew or transfer a wholesaler, retailer, dealer, or other permit of any type if the applicant:

- (1) is seeking a renewal and the applicant has not paid all the property taxes under IC 6-1.1 and the innkeeper's tax under IC 6-9 that are due currently;
- (2) is seeking a transfer and the applicant has not paid all the property taxes under IC 6-1.1 and innkeeper's tax under IC 6-9 for the assessment periods during which the transferor held the permit;”

IC 7.1-3-21-15(d) states in part:

“The commission shall not issue a new wholesaler, retailer, dealer, or other permit of any type if the applicant:

- (1) has not paid all the applicant's property taxes under IC 6-1.1 and innkeeper's tax under IC 6-9 that are due;”

**Question #7:** Innkeepers-I have read and always been told that any information that is turned in by the hotel is confidential and the only thing I can give out is the total amount collected each month is that correct? Are there any exceptions? If we cannot give information where is that in writing that I can provided to our tourism board.

**Answer #7:** IC 6-9-29-7 states in part:

“(a) A county treasurer may enter into an agreement with the fiscal officer of an entity:

- (1) created under this article; and
- (2) that is responsible for the expenditure of funds from an innkeeper's tax under this article;

to furnish the fiscal officer each month with the name and retail address of each business collecting the innkeeper's tax and the amount of money collected from each business.

(b) An agreement under subsection (a) must include a provision specifying that, unless in accordance with a judicial order, the fiscal officer, employees of the fiscal officer, former employees of the fiscal officer, counsel of the fiscal officer, agents of the fiscal officer, or any other person may not divulge the names or retail addresses of the businesses, the amount of taxes paid by the businesses, or any other information disclosed to the fiscal officer by the county treasurer.”

## THE COUNTY BULLETIN

### QUESTIONS AND ANSWERS FROM COUNTY TREASURERS CONFERENCE (Continued)

**Question #8:** By code what funds get to earn interest?

**Answer #8:** The Board of Finance determines the investment policies including which funds to invest.

IC 5-13-9-6 (a) states in part:

“All interest derived from an investment by a political subdivision or by any other local public officer under the authority granted by section 3 of this chapter shall be deposited, except as otherwise provided by law, in the general fund of the investment authority or in any other fund its governing body designates specifically or by rule, subject to the modifications and limitations in this section.”

**Question #9:** Can jury pay be applied to delinquent property taxes? If so, what is the IC code?

**Answer #9:** IC 6-1.1-22-15 states in part:

“If the county treasurer finds that a person whose name is certified to him under section 14 of this chapter is delinquent in the payment of his taxes, he shall certify the name of that person and the amount of the delinquency to the official of the political subdivision or other governmental entity who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer.”

**Question #10:** My question is about first deputies for the entire courthouse. Are first deputies "exempt" for hours worked over/under 40 hours? Are we required to keep a timesheet accordingly. IF they work over 40 hours are we required to pay them accordingly?

Or would they receive "comp" time? Of course Treasurer's don't conduct elections but the issue comes up for the Clerk's office.

**Answer #10:** Time sheets are required for all employees. According to the Department of Labors Website:

Employees are exempt from the Fair Labor Standards Act's minimum wage and overtime protection administrative, or professional capacity, as those terms are defined in the Department's regulation exemption, an employee generally must meet three tests:

1. be paid a salary, meaning that they are paid a predetermined and fixed amount that is not s  
quality or quantity of work performed:

**Question #11:** Deadline to receive "on time" (postmarked) property tax payments by mail? The mail has become so unreliable through no fault of the taxpayers. Shouldn't this be extended?

**Answer #11:** This would need to be a statutory change.

**Question #12:** \$8.00 is not enough to cover the expense of sending a demand notice by certified mail. Can IC 6-1.1-23-7 be reviewed? Before the price increase, we just paid \$8.69 per envelope.

**Answer #12:** This is a question for the association as it would be a legislative change.

# THE COUNTY BULLETIN

## QUESTIONS AND ANSWERS FROM COUNTY TREASURERS CONFERENCE (Continued)

**Question #13:** How are the counties handling cash variation on Cashiers processing work. Is it mandated they make up the variation whether they are short or long. I have gotten different answers from various counties, I don't believe we are uniform on this issue.

**Answer #13:** Each county would be responsible for their own policy when handling cash being short at the end of the day.

**Question #14:** When receipting in money daily. The Auditor's Office brings over a quietus and I have always been told that the date on the quietus has to be entered into the cash book the same day is this still the case. Is there any where that says this is the way to do it?

**Answer #14:** Accounting & Uniform Compliance Guidelines, Chapter 1:

### Receipt Issuance

Receipts shall be issued and recorded at the time

### Timely Recordkeeping

All documents and entries to records must be made in a timely manner so that all financial information is available to allow the unit to make informed decisions.

### Transaction Recording

All financial transactions pertaining to the unit must be recorded at the time of the transaction.

**Question #15:** How to plan for a possible cyber-attack on the county? How would Auditor continue doing payroll? Any helpful tips would be appreciated. Rather be proactive than reactive.

**Answer #15:** Each department should be looking into their processes. Backups of information is key and stored separate from the current system. Working with the local IT department along with software vendors to create a plan so that business can continue as usual.

**Question #16:** Judgements - Best way to track payments, do counties still use books in the clerk's office? Additionally, banking fees, what is the best way to track through cashbook?

**Answer #16:** Judgement records are still needed in both offices; we had the judgements panel this morning and hopefully this answered this question. Conversions – I am not sure what exactly the question is here??? Banking fees should be posted like any other disbursement and tracked the same on the cashbook.

# THE COUNTY BULLETIN

## QUESTIONS AND ANSWERS FROM COUNTY TREASURERS CONFERENCE (Continued)

**Question #17:** Can Property Tax Clearance forms for Alcohol permits be scanned and emailed or faxed. Or does customer need original form?

**Answer #17:** Since the requirement of the embossed seal is no longer a scanned or emailed copy should work.

**Question #18:** Working at a bank previously to being the County Treasurer we had to fill out paperwork (form 8300) when we accepted cash deposits over 10,000.00. We as treasurers, do we have to do the same?

**Answer #18:** This is a question for the IRS but here is an excerpt from their website:

### Introduction

The law requires trades and businesses report cash payments to the federal government by filing IRS/FinCEN [Form 8300, Payments Over \\$10,000 Received in a Trade or Business](#) P

requiring Form 8300 include, but are not limited to:

- Escrow arrangement contributions
- Pre-existing debt payments
- Negotiable instrument purchases
- Reimbursement of expenses
- Making or repaying a loan
- Sale of goods or services
- Sale of real property
- Sale of intangible property

**Question #19:** HEA 1120 IC 6-1.1-12-37 effective 1/1/23? or 24? Our Assessor's Office said this whole matter of giving more buildings Homestead status came up by someone in Indy wanting his extra living building (maybe an Air B-N-B) classified as Homestead. I don't see that it would qualify for a Homestead. Does it? And is a farm building considered an Investment property and that's why our Assessor won't give it the extra residential status? This makes a big dollar amount in what a farmer pays.

**Answer #19:** There are two versions of the statute, in which case one was effective 1/1/24 and the other being effective 1/1/25. This would be a question for DLGF.

## THE COUNTY BULLETIN

**Question #20:** The county highway runs a timeclock (they operate differently than offices here in courthouse), and they have a new timekeeping system. Currently, the highway uses and has been brought up using it in the courthouse. As a county official, it is my responsibility to make sure my staff adheres to their timekeeping. I look over and approve their timesheet. Otherwise, I wouldn't be doing my job as an official. As an official, can I opt out of the timekeeping system? My staff makes up their time (never late) if they need time off. My staff never abuses it. I want my employees to have flexibility, making up time, where needed, and I believe in family/work to make it easier on them. My constituents and the SBOA are my bosses. Your thoughts.

**Answer #20:** As an elected official you are not required to track your time, you are an elected official 24/7. But the individuals in your office are required to track and record their time, so they should be following whatever the timekeeping system is in your county.