



## Indiana State Comptroller's Office

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## DISCUSSION ITEMS

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- Settlement forms
  - Form 49TC
  - Form 102
  - Form 105
  - Settlement Checklist
  - Settlement Approvals
- Indiana Transparency Portal & ACH notification



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## Introduction to Settlement

- The county settlement process includes the balancing & distribution of both property & excise taxes to all units of government in the county.
- After the County Treasurer has completed posting & reconciling tax collections, they submit the collections to the County Auditor.
- The County Auditor completes the State prescribed settlement documents & submits to the Office of State Comptroller for review.
- Once approved by the State, the County Auditor distributes the settlement dollars to the units of government in the county.



## Settlement Documents to Upload

The following are the settlement forms & documentation to complete submission for approval:

- Settlement Checklist
- Form 49TC
- Form 102
- Form 105
- Form 17TC
- Excise Tax Allocation Worksheet
- Excise Tax Reconciliation Worksheet
- Quietus Worksheet
- Distribution/Circuit Breaker Rates
- Explanation of Form 105 Section C Totals (if needed)



## 49TC Treasurer Certificate of Tax Collections

- The 49TC is completed by both the County Treasurer & Auditor
  - County Treasurer calculates & reports the certified tax collections
  - County Auditor calculates & reports the taxes to be apportioned & distributed
- For counties with property tax relief, the Form 49TC includes the settlement of property tax relief.



## 49TC County Treasurer Responsibilities

	1	2	3	4	13
	Total Current and Delinquent Tax, Penalties and Interest Collected, and Less Late Payment Penalty Collections on Special Assessments	Property Tax Relief Amount	Total Property Tax for Distribution (Column 1 Plus Column 2)	Excess (Surplus) Tax	Late Payment Penalty Collections on Special Assessments
TAXING DISTRICT/TIF					
Cope City	12,145,931.24	1,165,930.79	13,311,862.03	17,662.73	0.00
Lincoln Ind Park TU 038	0.00	0.00	0.00	0.00	0.00

- County Treasurer completes the “Statement of Tax Collections” based on the data on the cash book
  - Taxing District/TIF - Enter the district names
  - Column 1 - Enter the Total Current & Delinquent Tax, Penalties & Interest Collected, Less the Late Payment Penalty Collections on Special Assessments



## 49TC County Treasurer Responsibilities, cont.

	1	2	3	4	13
	Total Current and Delinquent Tax, Penalties and Interest Collected, and Less Late Payment Penalty Collections on Special Assessments	Property Tax Relief Amount	Total Property Tax for Distribution (Column 1 Plus Column 2)	Excess (Surplus) Tax	Late Payment Penalty Collections on Special Assessments
TAXING DISTRICT/TIF					
Cope City	12,145,931.24	1,165,930.79	13,311,862.03	17,662.73	0.00
Lincoln Ind Park TU 038	0.00	0.00	0.00	0.00	0.00

- o Column 2 - Enter the Property Tax Relief Amount provided by the County Auditor
- o Column 3 - Contains an embedded formula to calculate the total property tax for distribution; Column 1 plus Column 2
- o Column 4 - Enter the Excess (Surplus) Tax
- o Column 13 - Enter the Settlement of Late Payment Penalties



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## 49TC County Treasurer Responsibilities, cont.

Add:				
License Excise Tax Collected				5,592,000.00
Total Tax for Distribution (Property Tax Plus Excise Tax)				294,109,383.80
Other Collections:				
Excess (Surplus) Tax From Column 4				496,221.49
Demand Fees				11,395.00
Tax Sale Costs				1,880.00
Conservancy District				0.00
BPPE Ordinance Fees				0.00
Late Pay Pen on Special Assessments				0.00

- o Treasurer will enter the License Excise Tax Collected & Other Collections in the lower section of column 3



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## 49TC County Auditor Responsibilities

	5	6	7	8	9
	Total Current and Delinquent Tax, Penalties and Interest Distributed	Property Tax Relief Amount Distributed	Total Property Tax for Distribution (Column 5 Plus Column 6)	License Excise Tax Distributed	Total Distributed (Column 7 Plus Column 8)
TAXING DISTRICT/TIF Cope City	12,145,290.04	1,165,930.79	13,311,220.83	1,080,101.28	14,391,322.11

- County Auditor completes the balance of the 49TC with information from the tax system on the Form 102's
  - Column 5 - Enter the Total Current & Delinquent Tax, Penalties & Interest being distributed
  - Column 6 - Enter the Property Tax Relief Amount being distributed



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## 49TC County Auditor Responsibilities, cont.

	5	6	7	8	9
	Total Current and Delinquent Tax, Penalties and Interest Distributed	Property Tax Relief Amount Distributed	Total Property Tax for Distribution (Column 5 Plus Column 6)	License Excise Tax Distributed	Total Distributed (Column 7 Plus Column 8)
TAXING DISTRICT/TIF Cope City	12,145,290.04	1,165,930.79	13,311,220.83	1,080,101.28	14,391,322.11

- Column 7 - Contains an embedded formula to calculate the total Property Tax for distribution by taxing district; Column 5 plus Column 6
- Column 8 - Enter the License Excise Tax to be distributed
- Column 9 - Contains embedded formula to calculate the total amount to be distributed by taxing district; Column 7 plus Column 8



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## 49TC Review Section

	SETTLEMENT OF PROPERTY TAX RELIEF AMOUNT (Review Section)		
	10	11	12
	Property Tax Relief Amount Due Taxing District From Column 6	Property Tax Relief Collections Per Treasurer's Records from Column 2	Balance of Property Tax Relief (Column 10 Less Column 11)
TAXING DISTRICT/TIF Cope City	1,165,930.79	1,165,930.79	0.00

- There will only be entries in this section if your county has property tax relief. If refunds are included in Form 102 Section A, there will be variance amount listed in column 12.
- Column 12 determines if the treasurer needs more transferred from the PTR fund or if the treasurer has more PTR on the cash book that is needed for settlement



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## Settlement Form 102 Section A Line 2

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1 Collections Certified by County Treasurer				
2 Property Tax		12,145,931.24	1,165,930.79	13,311,862.03
3 Before Apportionment Adjustments				
4 Less: Erroneous Tax, Penalties and Interest Refunded		-641.20	0.00	-641.20
5 Add: Late Payment Penalties on Unpaid Special Assessments Collected		0.00	0.00	0.00
6 Add or Less: Other Before Apportionment Adjustments		0.00	0.00	0.00
7 Net Property Tax for Apportionment		12,145,290.04	1,165,930.79	13,311,220.83
8 License Excise Tax for Apportionment		1,080,101.28		1,080,101.28
9 TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8		13,225,391.32	1,165,930.79	14,391,322.11

- Net Tax, Penalty & Interest column is the amount of property tax, penalty & interest collected for the taxing district
- Property Tax Relief Amount column is the amount of property tax relief apportioned for the taxing district
- Total column is the total net tax, penalty, & interest and the property tax relief apportioned for the taxing district



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## Settlement Form 102 Section A Line 4

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1 Collections Certified by County Treasurer:				
2 Property Tax		12,145,931.24	1,165,930.79	13,311,862.03
3 Before Apportionment Adjustments				
4 <del>Less: Erroneous Tax, Penalties and Interest Refunded</del>		<del>-641.20</del>	<del>0.00</del>	<del>-641.20</del>
5 Add: Late Payment Penalties on Unpaid Special Assessments Collected		0.00	0.00	0.00
6 Add or Less: Other Before Apportionment Adjustments		0.00	0.00	0.00
7 Net Property Tax for Apportionment		12,145,290.04	1,165,930.79	13,311,220.83
8 License Excise Tax for Apportionment		1,080,101.28		1,080,101.28
9 TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8		13,225,391.32	1,165,930.79	14,391,322.11

- Less: Erroneous Tax, Penalty & Interest column is the amount of property tax, penalty & interest refunded by taxing district from the Form 17TC
- Property Tax Relief Amount column is the amount of property tax relief refunded by taxing district from the Form 17TC



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## Settlement Form 102 Section A Line 4, cont.

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1 Collections Certified by County Treasurer:				
2 Property Tax		12,145,931.24	1,165,930.79	13,311,862.03
3 Before Apportionment Adjustments				
4 <del>Less: Erroneous Tax, Penalties and Interest Refunded</del>		<del>-641.20</del>	<del>0.00</del>	<del>-641.20</del>
5 Add: Late Payment Penalties on Unpaid Special Assessments Collected		0.00	0.00	0.00
6 Add or Less: Other Before Apportionment Adjustments		0.00	0.00	0.00
7 Net Property Tax for Apportionment		12,145,290.04	1,165,930.79	13,311,220.83
8 License Excise Tax for Apportionment		1,080,101.28		1,080,101.28
9 TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8		13,225,391.32	1,165,930.79	14,391,322.11

- Total column is the total net tax, penalty & interest, and the property tax relief refunded by taxing district from the Form 17TC



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## Settlement Form 102 Section A Line 5

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1 Collections Certified by County Treasurer:				
2 Property Tax		12,145,931.24	1,165,930.79	13,311,862.03
3 Before Apportionment Adjustments				
4 Less: Erroneous Tax, Penalties and Interest Refunded		-641.20	0.00	-641.20
5 Add: Late Payment Penalties on Unpaid Special Assessments Collected		0.00		0.00
6 Add or Less: Other Before Apportionment Adjustments		0.00	0.00	0.00
7 Net Property Tax for Apportionment		12,145,290.04	1,165,930.79	13,311,220.83
8 License Excise Tax for Apportionment		1,080,101.28		1,080,101.28
9 TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8		13,225,391.32	1,165,930.79	14,391,322.11

- Add: Late Payment Penalties on Unpaid Special Assessments Collected in the Net Tax, Penalty & Interest column.
  - This references the amount of late payment penalties on unpaid special assessments collected shown in column 13 of the 49TC by taxing district.
  - You cannot enter PTR data on this line.



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## Settlement Form 102 Section A Line 6

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1 Collections Certified by County Treasurer:				
2 Property Tax		12,145,931.24	1,165,930.79	13,311,862.03
3 Before Apportionment Adjustments				
4 Less: Erroneous Tax, Penalties and Interest Refunded		-641.20	0.00	-641.20
5 Add: Late Payment Penalties on Unpaid Special Assessments Collected		0.00		0.00
6 Add or Less: Other Before Apportionment Adjustments		0.00	0.00	0.00
7 Net Property Tax for Apportionment		12,145,290.04	1,165,930.79	13,311,220.83
8 License Excise Tax for Apportionment		1,080,101.28		1,080,101.28
9 TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8		13,225,391.32	1,165,930.79	14,391,322.11

EBO

- Add or Less: Other Before Apportionment Adjustments
- Net Tax, Penalty & Interest column is the amount of other adjustments, such as NSF fees, prior settlement adjustments.



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## Slide 16

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**EBO** (on next slide, too)

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## Settlement Form 102 Section A Line 6, cont.

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1 Collections Certified by County Treasurer:				
2 Property Tax		12,145,931.24	1,165,930.79	13,311,862.03
3 Before Apportionment Adjustments				
4 Less: Erroneous Tax, Penalties and Interest Refunded		-641.20	0.00	-641.20
5 Add: Late Payment Penalties on Unpaid Special Assessments Collected		0.00		0.00
6 Add or Less: Other Before Apportionment Adjustments		0.00	0.00	0.00
7 Net Property Tax for Apportionment		12,145,290.04	1,165,930.79	13,311,220.83
8 License Excise Tax for Apportionment		1,080,101.28		1,080,101.28
9 TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8		13,225,391.32	1,165,930.79	14,391,322.11

- Add or Less: Other Before Apportionment Adjustments
- Property Tax Relief Amount column is the amount of PTR applicable to the other adjustments
- Total column is total of other adjustments



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## Settlement Form 102 Section A Line 7

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1 Collections Certified by County Treasurer:				
2 Property Tax		12,145,931.24	1,165,930.79	13,311,862.03
3 Before Apportionment Adjustments				
4 Less: Erroneous Tax, Penalties and Interest Refunded		-641.20	0.00	-641.20
5 Add: Late Payment Penalties on Unpaid Special Assessments Collected		0.00		0.00
6 Add or Less: Other Before Apportionment Adjustments		0.00	0.00	0.00
7 Net Property Tax for Apportionment		12,145,290.04	1,165,930.79	13,311,220.83
8 License Excise Tax for Apportionment		1,080,101.28		1,080,101.28
9 TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8		13,225,391.32	1,165,930.79	14,391,322.11

- Net Tax, Penalty & Interest column is the property tax amount less the amount of erroneous tax, penalties, & interest refunded, added late payment penalty on unpaid special assessments collected, & less or added other before apportionment adjustments.
  - (Line 2 - Line 4 + Line 5 +/- Line 6)



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## Settlement Form 102 Section A Line 7, cont.

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1	Collections Certified by County Treasurer:			
2	Property Tax	12,145,931.24	1,165,930.79	13,311,862.03
3	Before Apportionment Adjustments			
4	Less: Erroneous Tax, Penalties and Interest Refunded	-641.20	0.00	-641.20
5	Add: Late Payment Penalties on Unpaid Special Assessments Collected	0.00	0.00	0.00
6	Add or Less: Other Before Apportionment Adjustments	0.00	0.00	0.00
7	Net Property Tax for Apportionment	12,145,290.04	1,165,930.79	13,311,220.83
8	License Excise Tax for Apportionment	1,080,101.28		1,080,101.28
9	TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8	13,225,391.32	1,165,930.79	14,391,322.11

- Property Tax Relief Amount column is the property tax relief less property tax relief from erroneous tax, penalties & interest refunded. (Line 2 - Line 4)
- Total column is the total net tax penalty & interest plus the property tax relief amounts in line 7



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## Settlement Form 102 Section A Line 8

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1	Collections Certified by County Treasurer:			
2	Property Tax	12,145,931.24	1,165,930.79	13,311,862.03
3	Before Apportionment Adjustments			
4	Less: Erroneous Tax, Penalties and Interest Refunded	-641.20	0.00	-641.20
5	Add: Late Payment Penalties on Unpaid Special Assessments Collected	0.00	0.00	0.00
6	Add or Less: Other Before Apportionment Adjustments	0.00	0.00	0.00
7	Net Property Tax for Apportionment	12,145,290.04	1,165,930.79	13,311,220.83
8	License Excise Tax for Apportionment	1,080,101.28		1,080,101.28
9	TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8	13,225,391.32	1,165,930.79	14,391,322.11

- License Excise Tax for Apportionment
  - Net Tax, Penalty & Interest column is the amount of excise tax to distribute from the final column of the Excise Tax Allocation worksheet by district



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## Settlement Form 102 Section A Line 8, cont.

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1 Collections Certified by County Treasurer:				
2 Property Tax		12,145,931.24	1,165,930.79	13,311,862.03
3 Before Apportionment Adjustments				
4 Less: Erroneous Tax, Penalties and Interest Refunded		-641.20	0.00	-641.20
5 Add: Late Payment Penalties on Unpaid Special Assessments Collected		0.00		0.00
6 Add or Less: Other Before Apportionment Adjustments		0.00	0.00	0.00
7 Net Property Tax for Apportionment		12,145,290.04	1,165,930.79	13,311,220.83
8 License Excise Tax for Apportionment		1,080,101.28		1,080,101.28
9 TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8		13,225,391.32	1,165,930.79	14,391,322.11

- o Total column is the amount in the Net Tax, Penalty & Interest column
- o You cannot enter data PTR data on this line



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## Settlement Form 102 Section A Line 9

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1 Collections Certified by County Treasurer:				
2 Property Tax		12,145,931.24	1,165,930.79	13,311,862.03
3 Before Apportionment Adjustments				
4 Less: Erroneous Tax, Penalties and Interest Refunded		-641.20	0.00	-641.20
5 Add: Late Payment Penalties on Unpaid Special Assessments Collected		0.00		0.00
6 Add or Less: Other Before Apportionment Adjustments		0.00	0.00	0.00
7 Net Property Tax for Apportionment		12,145,290.04	1,165,930.79	13,311,220.83
8 License Excise Tax for Apportionment		1,080,101.28		1,080,101.28
9 TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8		13,225,391.32	1,165,930.79	14,391,322.11

- o Net Tax, Penalty & Interest column is the total of Line 7 amount plus the line 8 amount
- o Property Tax Relief Amount column is the total of the line 7 amount
- o Total column equals the total of Line 7 amount plus the line 8 amount



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## Settlement Form 102 Section A-1

SECTION A-1		DECEMBER SETTLEMENT		
1	<b>CHARGES:</b>			
2	Charges Shown on March Abstract:			
3	Current Property Taxes	0.00	0.00	0.00
4	Late Assessment Penalty	0.00		0.00
5	Statement Processing Charge	0.00		0.00
6	Delinquent Taxes, Penalties and Interest	0.00		0.00
7		0.00	0.00	0.00

- Section A-1 is completed for December Settlement only
  - More detail on this section will be provided later in the year, but note the increase in complexity in December compared to June.



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## Settlement Form 102 Section B

	SECTION B APPORTIONMENT	TOTAL NET PROPERTY TAX	LICENSE EXCISE TAX	TOTAL PROPERTY TAX AND EXCISE TAX
1	County General Fund	13,151,922.34	1,067,124.28	14,219,046.62
2	County Health Fund	50,300.14	4,261.50	54,561.64
3	County Cumulative Bridge Fund	50,300.14	4,261.50	54,561.64
4	County Reassessment Fund	58,639.21	4,454.00	63,152.21
5	FREE	0.00	0.00	0.00
106	<b>TOTALS</b>	<b>13,311,220.83</b>	<b>1,080,101.28</b>	<b>14,391,322.11</b>

- The Form 102 is completed for each taxing district in the county
- Section B will always display 106 rows of data
- Section B uses the same net property & excise taxes available from Section A, but displays tax dollars by unit & by fund



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## Settlement Form 102 Section B, cont.

	SECTION B APPORTIONMENT	TOTAL NET PROPERTY TAX	LICENSE EXCISE TAX	TOTAL PROPERTY TAX AND EXCISE TAX
1	County General Fund	13,151,922.34	1,067,124.28	14,219,046.62
2	County Health Fund	50,300.14	4,261.50	54,561.64
3	County Cumulative Bridge Fund	50,300.14	4,261.50	54,561.64
4	County Reassessment Fund	58,698.21	4,454.00	63,152.21
5	FREE	0.00	0.00	0.00
106	<b>TOTALS</b>	<b>13,311,220.83</b>	<b>1,080,101.28</b>	<b>14,391,322.11</b>

- Total Net Property Tax – Enter the amount of property tax apportioned to each of the taxing district funds
- The apportionment of the Net Property Tax is calculated using the Circuit Breaker Rates provided by DLGF



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## Settlement Form 102 Section B, cont.

	SECTION B APPORTIONMENT	TOTAL NET PROPERTY TAX	LICENSE EXCISE TAX	TOTAL PROPERTY TAX AND EXCISE TAX
1	County General Fund	13,151,922.34	1,067,124.28	14,219,046.62
2	County Health Fund	50,300.14	4,261.50	54,561.64
3	County Cumulative Bridge Fund	50,300.14	4,261.50	54,561.64
4	County Reassessment Fund	58,698.21	4,454.00	63,152.21
5	FREE	0.00	0.00	0.00
106	<b>TOTALS</b>	<b>13,311,220.83</b>	<b>1,080,101.28</b>	<b>14,391,322.11</b>

- License Excise Tax – Enter the amount of excise tax apportioned to each of the district funds
- The apportionment of the License Excise Tax is calculated using the Certified Tax Rates provided by the DLGF



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## Settlement Form 105

- The Form 105 is the aggregate total of each of the Form 102's.
- The Form 105 includes:
  - Section A: June Settlement
  - Section A-1: December Settlement
  - Section B: Apportionment
  - Section C: Fines and Fees due State amount



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## Settlement Form 105 Section C

SECTION C	REMITTANCE
DUE STATE ON ACCOUNT OF	AMOUNT
1 Infraction Judgment	0.00
2 Overweight Vehicle Fines	0.00
3 Special Death Benefit	0.00
4 Sales Disclosure Fee	0.00
5 Coroner's Continuing Education Fee	0.00
6 Adult & Juvenile Offender Interstate Compact Fee	0.00
7 Mortgage Recording Fee	0.00
8 Child Restraint Fine	0.00
9 Canine Research and Education Fund	0.00
10 Forest Restoration Fund	0.00
11 Sex/Violent Offender Registration Fee	0.00
12 DLGF Homestead Property Data Base Fund	0.00
13 Violent Crime Victims Compensation Fund	0.00
14 FREE	0.00
15 FREE	0.00
16 FREE	0.00
17 FREE	0.00
47 NET AMOUNT DUE STATE	0.00

- Section C is pre-populated with the name of fines & fees due
- More in-depth description of the Fines & Fees can be found in the Settlement Instructions, Section C



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## Settlement Form 105 Section C

- Fines & Fees are various dollars collected by the county based on Indiana Statute
- Not every county will have every fine or fee listed in Section C
- Fines & Fees are to be remitted electronically to the Office of State Comptroller once county settlement is pre-approved
- The remittance to the State must occur by June 30<sup>th</sup> for the Spring Settlement & by December 31<sup>st</sup> for the Fall Settlement



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## Settlement

Below is a chart displaying the numbers of submissions for June & December 2023 settlements

- When a submission comes in, the State does a complete review of all the data fields
- If any issue(s) is (are) identified, the county is contacted, the correction(s) is (are) made, then resubmitted & re-reviewed

	June 2023	December 2023
One Submission	62	62
Two Submissions	23	19
Three Submissions	5	7
Over Three Submissions	2	4



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# Settlement Checklist

- Settlement Checklist was created for the county to use to verify their data prior to submitting settlement for approval
- The Checklist simulates “most” of the State’s review
- The Checklist allows the county to self-review their information prior to submission for consistency across forms in reporting
- Provided by the State during settlement process
- Submit to State upon completion



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# Settlement Checklist Example 1

Form 102 Section A

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1	Collections Certified by County Treasurer:			
2	Property Tax	12,145,931.24	1,165,930.79	13,311,862.03
3	Before Apportionment Adjustments			
4	Less: Erroneous Tax, Penalties and Interest Refunded	-641.20	0.00	-641.20
5	Add: Late Payment Penalties on Unpaid Special Assessments Collected	0.00	0.00	0.00
6	Add or Less: Other Before Apportionment Adjustments	0.00	0.00	0.00
7	Net Property Tax for Apportionment	12,145,290.04	1,165,930.79	13,311,220.83
8	License Excise Tax for Apportionment	1,090,101.29		1,090,101.29
9	<b>TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8</b>	<b>13,235,391.32</b>	<b>1,165,930.79</b>	<b>14,391,322.11</b>

49TC

TAXING DISTRICT/TP	STATEMENT OF TAX COLLECTIONS (Completed by the County Treasurer's Office)		TAXES APPORTIONED AND DISTRIBUTED (Completed by the County Auditor's Office)		SETTLEMENT OF LATE PAYMENT PENALTIES (Completed by the County Treasurer's Office)		
	2	5	6	7	8	9	
	Property Tax Relief Amount	Total Current and Delinquent Tax, Penalties and Interest Distributed	Property Tax Relief Amount Distributed	Total Property Tax for Distribution (Column 5 Plus Column 6)	License Excise Tax Distributed	Total Distributed (Column 7 Plus Column 8)	Late Payment Penalty Collections on Special Assessments
Green Co.	1,165,930.79	12,145,290.04	1,165,930.79	13,311,220.83	1,090,101.29	14,391,322.11	0.00

- Form 49TC Column 7 amount is Section A, Line 7 “Net Property Tax for Apportionment” Total column of Form 102
- Form 49TC Column 9 amount is Section A, Line 9 “Total For Apportionment” Total column of Form 102



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# Settlement Checklist Example 2

Form 102 Section A

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1 Collections Certified by County Treasurer:				
2 Property Tax		12,145,931.24	1,165,930.79	13,311,862.03
3 Before Apportionment Adjustments				
4 Less: Erroneous Tax, Penalties and Interest Refunded		-641.20	0.00	-641.20
5 Add: Late Payment Penalties on Unpaid Special Assessments Collected		0.00	0.00	0.00
6 Add or Less: Other Before Apportionment Adjustments				
7 Net Property Tax for Apportionment		12,145,290.04	1,165,930.79	13,311,220.83
8 License Excise Tax for Apportionment		1,080,101.28		1,080,101.28
9 TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8		13,225,391.32	1,165,930.79	14,391,322.11

49TC

TAXING DISTRICT/IF	STATEMENT OF TAX COLLECTIONS (Completed by the County Treasurer's Office)		TAXES APPORTIONED AND DISTRIBUTED (Completed by the County Auditor's Office)			SETTLEMENT OF LATE PAYMENT PENALTIES (Completed by the County Treasurer's Office)	
	2	5	6	7	8	9	
	Property Tax Relief Amount	Total Current and Delinquent Tax, Penalties and Interest	Property Tax Relief Amount Distributed	Total Property Tax for Distribution (Column 5 Plus Column 6)	License Excise Tax Distributed	Total Distributed (Column 7 Plus Column 8)	Late Payment Penalty Collections on Special Assessments
000000	1,165,930.79	13,225,391.32	1,165,930.79	13,311,220.83	1,080,101.28	14,391,322.11	0.00

- Form 102 Line 7, Net Property Tax for Apportionment, is the amount on the Form 49TC Column 5
- Form 49TC Column 2 is the LIT Property Tax Relief Amount received from County Auditor



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# Settlement Checklist Example 3

Form 102 Section A

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1 Collections Certified by County Treasurer:				
2 Property Tax		12,145,931.24	1,165,930.79	13,311,862.03
3 Before Apportionment Adjustments				
4 Less: Erroneous Tax, Penalties and Interest Refunded		-641.20	0.00	-641.20
5 Add: Late Payment Penalties on Unpaid Special Assessments Collected		0.00	0.00	0.00
6 Add or Less: Other Before Apportionment Adjustments				
7 Net Property Tax for Apportionment		12,145,290.04	1,165,930.79	13,311,220.83
8 License Excise Tax for Apportionment		1,080,101.28		1,080,101.28
9 TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8		13,225,391.32	1,165,930.79	14,391,322.11

Form 102 Section B

SECTION B APPORTIONMENT	TOTAL NET PROPERTY TAX	LICENSE EXCISE TAX	TOTAL PROPERTY TAX AND EXCISE TAX
1 County General Fund	13,151,922.34	1,067,124.28	14,219,046.62
2 County Health Fund	50,300.14	4,261.50	54,561.64
3 County Cumulative Bridge Fund	50,300.14	4,261.50	54,561.64
4 County Reassessment Fund	58,638.21	4,454.00	63,092.21
5 FREE			
106 TOTALS	13,311,220.83	1,080,101.28	14,391,322.11

- Form 102 Section B, "Total Net Property Tax" column total equals Section A, Line 7
- The "License Excise Tax" column is the total of Section A, Line 8
- Total Property Tax and Excise Tax column total is the total of Section A, Line 9



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## Settlement Pre-Approval & Approval

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1. Submission of Settlement forms to the Comptroller FTP site/email
2. State Comptroller review
3. Pre-Approval notification sent to County Auditor & Treasurer
4. Form 105 Certification (E-Signature form) placed on FTP site/email
5. County Auditor completes E-Signature form & uploads completed form to FTP site/email



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## Settlement Pre-Approval & Approval

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- Remit to State Comptroller
  - Section C Fines & Fees
  - Excise Tax due to the State
  - Outstanding items listed below as applicable
    - Judges Supplemental: One-half of the total due for the year must be remitted - Due Feb 1, 2024 & May 1, 2024
    - Fines & Forfeitures - Due May 1, 2024
- Once all steps are completed & remittance collected, the final approval email will be sent to the County Auditor & Treasurer



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## Settlement Pre-Approval & Approval, cont.

- The statutory deadline to complete Spring Settlement is June 30
  - Includes the County submission, State review, State approval & County distribution of taxes to each unit in their county
- County Auditor must report to DLGF the taxes distributed via the DECAF application on Gateway
  - The amounts will be reported by unit & by fund and will be separated by Property Tax, Excise, Examination of Records, FIT & CVET
  - The statutory deadline for reporting to DLGF is July 15
  - DLGF will use these amounts during each unit's budget certification



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## Indiana Transparency Portal (ITP)

<p><b>Assets</b></p> <p>Learn more about real properties, computers, vehicles, and other assets owned by the State of Indiana</p> <p><a href="#">Learn More</a></p>	<p><b>Contracts</b></p> <p>Find contracts entered into by state agencies and offices</p> <p><a href="#">Learn More</a></p>	<p><b>Employees</b></p> <p>Find information about state employment and state employee salaries</p> <p><a href="#">Learn More</a></p>
<p><b>Finances</b></p> <p>Learn about expenditures, State Reserves, and liabilities</p> <p><a href="#">Learn More</a></p>	<p><b>Local Government</b></p> <p>Find financial information about local units of government and school corporations</p> <p><a href="#">Learn More</a></p>	<p><b>Vendors</b></p> <p>Find information on companies and individuals who do business with the State of Indiana</p> <p><a href="#">Learn More</a></p>

- [IN.gov/ITP](https://IN.gov/ITP)
- Direct link on the State Comptroller's website



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## Automated Clearing House (ACH) Notifications

• ACH notification provides:

- Vendor number
- Payment date
- Reference number
- Dollar amount
- Business unit number
- Agency name
- Payment message

NOTIFICATION OF ACH PAYMENTS							
PAYMENT HANDLING	VENDOR	BUSINESS UNIT		PAYMENT DATE	PAYMENT REF		
00	0000082931	00050-Auditor of State		04/29/2024	011637490		
INVOICE #	P.O #	INVC. DATE	GROSS	DISCOUNT	INTEREST	NET	
05080042524NFR0001		04/25/2024	\$ 12,640.16	\$ 0.00	\$ 0.00	\$ 12,640.16	
Payment Message : NATIONAL FOREST RECEIPTS							

• For entities receiving an ACH notification who are uncertain what the remittance is for, we have a listing of Agency Contacts to assist in answering those questions.



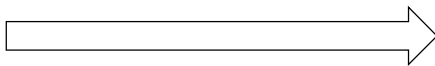
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## ITP Resources for ACH Notifications

- Visit ITP to access the Agency Contact listings
- Scroll down to Agency Contacts & click on View Agency Contacts




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# ITP Resources for ACH Notifications Example 1

NOTIFICATION OF ACH PAYMENTS							
PAYMENT HANDLING	VENDOR	BUSINESS UNIT				PAYMENT DATE	PAYMENT REF
DS	000082931	00050-Auditor of State				04/29/2024	011637490
INVOICE #	P.O #	INVC. DATE	GROSS	DISCOUNT	INTEREST	NET	
050SD042524NFR0001		04/25/2024	\$ 12,640.16	\$ 0.00	\$ 0.00	\$ 12,640.16	
Payment Message : NATIONAL FOREST RECEIPTS							

Agency	Name	Title	Email
State Comptroller	Emily Boesen	Public Information Officer	<a href="mailto:Comments@comptroller.in.gov">Comments@comptroller.in.gov</a>

- Using the portal, the county can identify a contact email address for the state agency that triggered the distributions



# ITP Resources for ACH Notifications Example 2

NOTIFICATION OF ACH PAYMENTS							
PAYMENT HANDLING	VENDOR	BUSINESS UNIT				PAYMENT DATE	PAYMENT REF
AS	000093752	00800-Transportation				02/21/2024	011528923
INVOICE #	P.O #	INVC. DATE	GROSS	DISCOUNT	INTEREST	NET	
00800-0020113801-2		02/02/2024	\$ 3,400.00	\$ 0.00	\$ 0.00	\$ 3,400.00	
Payment Message : Invc#: 00800-0020113801-2							
0020110144-2,0020089048-6		02/06/2024	\$ 205,784.56	\$ 0.00	\$ 0.00	\$ 205,784.56	
Payment Message : Invc#: 0020110144-2,0020089048-6							

Agency	Name	Title	Email
Transportation	Stephanie Cummins	Financial Services Manager	<a href="mailto:SCummins1@indot.IN.gov">SCummins1@indot.IN.gov</a>



## ITP & ACH Notifications

- ACH notifications are sent to the county employees as requested by the elected official
- If a change in recipients is necessary, provide the name & email address of any employees needing to be removed or added to the list of recipients & forward to [localgovernment@comptroller.in.gov](mailto:localgovernment@comptroller.in.gov)



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## ITP Local Government Enhancements

- Improved functionality and navigation on the Local Government Dashboard ([in.gov/itp/local-government](http://in.gov/itp/local-government))

The screenshot displays the ITP Local Government Dashboard with four main columns:

- LOCAL GOVERNMENT DATA:** Includes a bar chart icon and text: "The Gateway portal collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government." Buttons include "Learn more on the Indiana Gateway Portal", "Search Local Tax & Finance Dashboard by Unit", and "Search Reports by Unit".
- LOCAL GOVERNMENT DISTRIBUTIONS:** Includes a building icon and text: "Find information on tax distributions to each local unit of government in Indiana made by the state." Button: "Learn More".
- LOCAL GOVERNMENT AUDIT:** Includes a document icon and text: "The State Board of Accounts provides audit information on local units of government." Button: "Find Local Unit Audited Financials".
- SCHOOL CORPORATIONS:** Includes a document icon and text: "School Corporation annual financial reports as reported to the Indiana Department of Education (DOE)." Buttons include "Learn more on the Indiana Gateway Portal", "Form 9 School Financial Reports", "Expenditures by Payee", "Fund Balances by District", "Expenditures per Capita", and "Indiana Gateway".



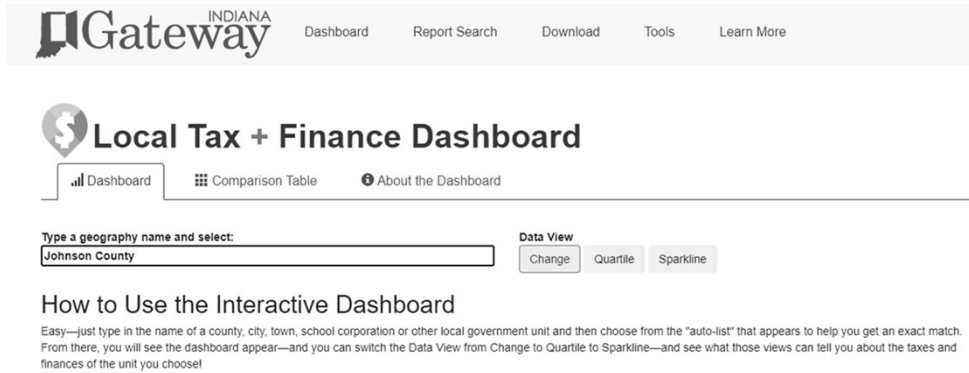
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## ITP Local Government Enhancements

- Search Indiana Gateway's Local Tax & Finance Dashboard by unit



The screenshot shows the Indiana Gateway website's Local Tax + Finance Dashboard. At the top, the Gateway logo is followed by navigation links: Dashboard, Report Search, Download, Tools, and Learn More. Below the logo is a section titled "Local Tax + Finance Dashboard" with sub-links for Dashboard, Comparison Table, and About the Dashboard. A search bar labeled "Type a geography name and select:" contains the text "Johnson County". To the right, a "Data View" section includes buttons for Change, Quartile, and Sparkline. Below the search bar, a heading "How to Use the Interactive Dashboard" is followed by a brief instruction: "Easy—just type in the name of a county, city, town, school corporation or other local government unit and then choose from the 'auto-list' that appears to help you get an exact match. From there, you will see the dashboard appear—and you can switch the Data View from Change to Quartile to Sparkline—and see what those views can tell you about the taxes and finances of the unit you choose!"



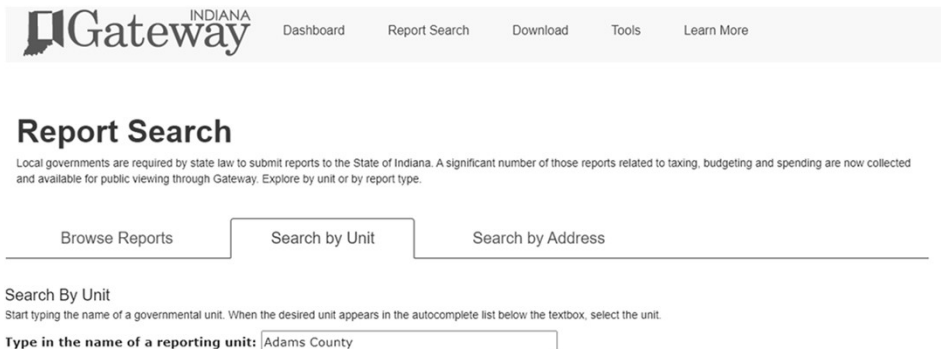
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## ITP Local Government Enhancements

- Search Indiana Gateway reports by unit
  - Examples: Annual Financial Report, Budgets, County Abstract Public Reports, Debt Management



The screenshot shows the Indiana Gateway website's Report Search interface. At the top, the Gateway logo is followed by navigation links: Dashboard, Report Search, Download, Tools, and Learn More. Below the logo is a section titled "Report Search" with a brief description: "Local governments are required by state law to submit reports to the State of Indiana. A significant number of those reports related to taxing, budgeting and spending are now collected and available for public viewing through Gateway. Explore by unit or by report type." Below this, there are three search options: "Browse Reports", "Search by Unit", and "Search by Address". Under "Search By Unit", there is a sub-instruction: "Start typing the name of a governmental unit. When the desired unit appears in the autocomplete list below the textbox, select the unit." Below this, a search bar labeled "Type in the name of a reporting unit:" contains the text "Adams County".



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# At Your Service

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## FRED VAN DORP

Accounting & Reporting Director  
317-232-3309  
[fvandorp@comptroller.in.gov](mailto:fvandorp@comptroller.in.gov)

## GENERAL EMAIL

[localgovernment@comptroller.in.gov](mailto:localgovernment@comptroller.in.gov)

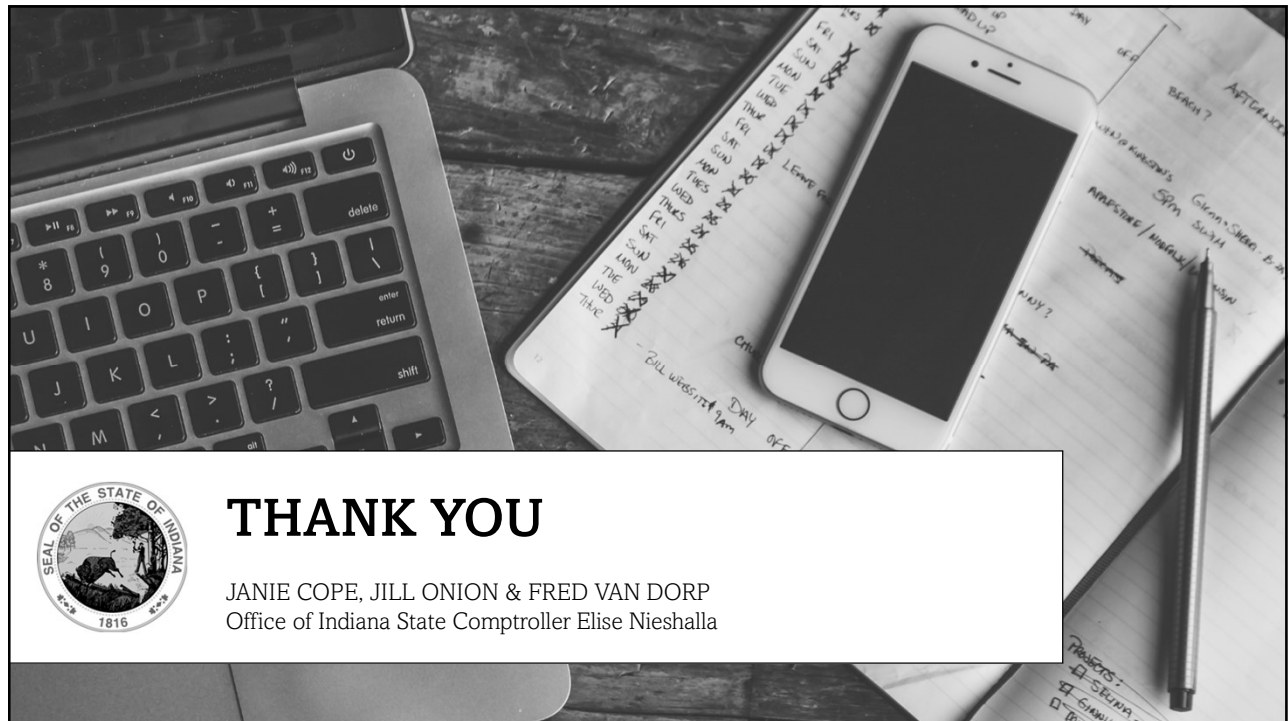
AT YOUR SERVICE  
**IN INDIANA**



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# THANK YOU

JANIE COPE, JILL ONION & FRED VAN DORP  
Office of Indiana State Comptroller Elise Nieshalla

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