THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS

Volume No 361                      February 2008

SPECIAL EDITION

2007 QUESTIONS AND ANSWERS

QUESTIONS AND ANSWERS FROM COUNTY RECORDERS ANNUAL CONFERENCE

Question #1: Can we put the County records on the internet?
Answer #1: IC 5-14-3-8 would allow the County to provide this type of enhanced access and assess fees for use. Please review this chapter of law closely because the fees charged will not replace the copy fees that currently fund the recorder’s record perpetuation fund. Also, if enhanced access will be provided through a contract with a vendor, review IC 5-14-3-3.6.

Question #2: Warrick County UCC’s are printed off of computer at $1.00. per page instead of filling out the UCC search form.
Answer #2: IC 26-1-9.1-523 covers UCC information requests. The related fees are established in IC 26-1-9.1-525 at $5 if the request is in writing. If the request is electronic there is no fee. The copy fee would also not generate the $2 security identification protection fee or the $3 supplemental fee.

Question #3: Vanderburgh County doesn’t scan UCC’s into the computer; they’re only good for 5 years. Should they be?
Answer #3: The County can establish its own policies regarding maintenance of documents in paper or electronic form.

Question #4: Why is there a $5.00 fee for exempt sales disclosure form and a $10.00 fee if not exempt sales disclosure form?
Answer #4: The endorsement fee is $5 per deed or legal description. The sales disclosure fee is $10.00 for non-exempt, $0 for exempt, collected by County Auditors.

Question #5: Can a Recorder’s or an Auditor’s employee, notarize a document that is to be recorded in both offices? Can you give an IC code for this?
Answer #5: IC 32-21-2-3 gives the following individuals the power to acknowledge a document for recording: Judges, Clerk of a court record, Auditor, Recorder, Notary Public, Mayor of a city (Indiana and other states), Commissioner (in any other state appointed by Indiana Government.), Minister, charge d'affaires or Consul of the U.S. in a foreign Country, Clerk of the City-County Council in a consolidated city, City Clerk for a second class city, Clerk-Treasurer for a 3rd class city, Clerk Treasurer for a Town, General Assembly Member, Principal Clerk of the House of Reps, Secretary of the Senate.
QUESTIONS AND ANSWERS FROM COUNTY RECORDERS ANNUAL CONFERENCE (Continued)

Question #6: When do we allow the social security numbers to be released for Certified Documents to military veterans and their family members? Can we allow our Veterans Service Officer to quiz the person, and only release a Certified Document to the Veterans Services Officer? They would know what information to ask for in order to know if it is the actual person or relative in need of this document and should allow less identity theft! A social security number is needed by the members if the service and family to file for their social security, VA benefits and compensation.

Answer #6: IC 10-17-2-4 now states that a discharge record is not a public record. A County Recorder may provide a certified copy of a discharge record only to the following persons: (1) the veteran with photo ID, (2) the County or City Veterans' Service Officer with photo ID, (3) an employee of the Indiana Department of Veterans' Affairs with photo ID, (4) a funeral director with photo ID and funeral directors license, (5) the spouse or next of kin of a deceased veteran with photo ID and death certificate, and (6) the attorney, guardian or personal representative of a veteran's estate with photo ID and a court order.

If the Veterans' Service Officer is willing to assist you with making sure these procedures are followed, they certainly may ask the questions and verify the evidence provided to help prevent identity theft.

Question #7: How do we redact UCC’s with social security numbers on them?

Some of the prior UCC's have social security numbers on them. How can they be redacted? They are not scanned documents and they are public record. We understand that when we make a copy that we may black out the social security number on the copy we make for a search filed, but the title searchers do not get copies from us. They copy their own documents. How can we make this feasible to work? And are we allowed to have them black out the social security numbers of the new recordings of UCC documents before we record them?

Answer #7: IC 36-2-7.5 requires redacting using the technology available only to the extent practicable. You should require current UCC filings to be free of social security numbers at the time they are submitted for recording unless the social security number is required by law.

Question #8: By IC 36-2-7.5-4 we do not accept any social security numbers. Is this correct?

Does this code override the fact that we have to record any document the customer brings in if they choose to record with a disclaimer? We are without a doubt allowed to refuse all documents (except Federal Tax Documents, Military Discharges, and Death Certificates) with a social security number?

Answer #8: Yes, this code states a document may not be submitted for recording or filing if it contains the social security number, unless the social security number is required by law. You may require them to black out the social security number or provide you with the law before recording the document for them.

QUESTIONS AND ANSWERS FROM COUNTY TREASURERS ANNUAL CONFERENCE

Question #1: Whose responsibility is it (Treasurer or Auditor) to prepare application for judgment and order of sale?

Answer #1: IC 6-1.1-24-4.6 states the Auditor and Treasurer prepare the application. The court issues the order for sale.
QUESTIONS AND ANSWERS FROM COUNTY TREASURERS ANNUAL CONFERENCE (Continued)

Question #2: We had a new financial institution accredited in our County by the state board and this institution wants to bid on investments. Do I need board of finance approval, before I use them?

Answer #2: IC 5-13-6-1 requires funds to be deposited in the depository selected by the local board of finance. IC 5-13-8-1 goes on to state a political subdivision may deposit funds in a financial institution only if the institution is 1) approved by the state and 2) has a principle office or branch in the County.

Question #3: If form 11’s were not mailed by the Assessor, tax statements have not been sent, does the taxpayer have the right to appeal assessment since they were not notified or did not receive a tax statement before May 10th? If the tax statement serves as notification, do they have 45 days to pay?

Answer #3: The taxpayer has the right to appeal the 2006 assessment, if notice is not sent by the Assessor as long as they file written appeal on or before May 10th with the Township Assessor. The appeal does not affect the due date.

Question #4: If we do homestead credit rebates, who is responsible for mailing the checks? We have postage concerns.

Answer #4: PL 234-2007, Section 300 requires the County Auditor to issue the warrant and mail notice of explanation of the refund to the taxpayer. Ultimately, the County will have to pay for the mailing of the checks regardless of the departmental budget that it flows through.

Question #5: If a purchaser at tax sale does not petition for a tax deed within 6 months, what happens to the property and the money paid? If we are ordered to return the surplus money, what happens if we’ve applied it to other delinquent taxes already? Discuss the Tax Sale Surplus Disclosure (form 137G) more.

Answer #5: When a purchaser fails to petition for a tax deed within 6 months of the expiration of the redemption period, IC 6-1.1-25-4.5 states that the certificate of sale reverts to the County. The County may petition for deed or sell the certificate. The purchase price would still be used to pay delinquent taxes. Any remaining surplus could be claimed by the owner of record when a tax deed is eventually issued.

If you are ordered to return the surplus money, the law is silent but we hope the court order would direct the auditor to put taxes back on the duplicate. When this is done you would take the money needed for the refund from the "other taxes" satisfied by the surplus as if they were refunded so you would get them back from the proper taxing unit.

The owner of record is entitled to surplus upon issuance of a tax deed. However, if the owner of record obtained the property from a delinquent taxpayer after the property was sold at the tax sale, the County Auditor cannot issue the surplus to the new owner of record unless the disclosure form (137G) is properly filed.

Question #6: Statement of taxes and assessments issued by the County Treasurer in 2008. Per IC 6-1.1-22-8.1(b) The County Treasurer shall:

(1) Mail to the last known address of each person liable for any property taxes and (2) transmit by written, electronic, or other means to a mortgagee maintaining an escrow account. This seems to indicate for taxpayers with an escrow we need to mail a statement directly to the taxpayer and to their mortgage company. Would you agree with this?
QUESTION 6:
In 2006, PL 162, changed this language to “and” it used to say “or”. This law is effective for property taxes due and payable after December 31, 2007. It does say “and” so next year you will be mailing the statement to both the taxpayer and the mortgagee.

QUESTION 7:
SB 310 -2007, we have a Township Assessor who turns in mobile homes year after year that are no longer there or have been abandoned. We get the bills back every year and the certified mailings back every year. How can we ever comply with this when there is no one to deliver these notices to? We have given the Township Assessor a list of these and he just got mad at us. Is there any other option for us?

ANSWER 6:
As Treasurers, you must send the required tax statements and demand notices for all property that is on the tax duplicate. You did the right thing in trying to work with the Assessor. Continue to work with the assessing officials. You might also consider contacting: Cheryl Musgrave, Commissioner of the Department of Local Government Finance; and legislators to let them know about the situation.

QUESTION 1:
What statute allows an individual to fill out another elected officials term (i.e. the current office holder vacated for some reason) and then wins the next election and holds that office for two more terms? (Meaning you could serve 10 years out of a 12 year period)

ANSWER 1:
It would depend on the statute governing that particular office. The Clerk's office is constitutional and limited by Article 6, Sections 2 and 4. No person is eligible to be elected to the office of Clerk more than eight years in any period of twelve years. Statutory office holders have different requirements and/or limitations.

QUESTION 2:
Is priority mail treated the same as certified mail with regard to dated filings? (back dating) per Trial Rule?

ANSWER 2:
If a statute requires that notice be given by registered or certified mail, any service that tracks the delivery of mail and requires signature upon delivery may be used.

QUESTION 3:
Who do we contact about starting voting centers? We want to find out more because we are very interested.

ANSWER 3:
Please contact the Wayne County Clerk, Tippecanoe County Clerk, The Secretary of State, Election Division, Brad King, Dale Simmons, Pam Potesta, or Leslie Barnes.

QUESTION 4:
Petition and remonstrance – Are clean masters available to Clerks on-line? Will you send clean masters to us by snail mail?

ANSWER 4:
Yes, we will e-mail masters upon request. Masters are mailed to printers only and to Clerks upon request.

QUESTION 5:
Petition and remonstrance – Should the Voter Registration Office check all signatures to start? Then Auditor checks only the property owners? Then break down numbers that way?
QUESTIONS AND ANSWERS FROM COUNTY CLERKS ANNUAL CONFERENCE (Continued)

Answer #5: No, only those that indicate they are registered voters or registered voter and property owner or none would be reviewed to begin the process. The Auditor will then check those signers that indicate they are signing as real property owners and the signers that indicated they are registered voters who could not be verified as registered voters in the political subdivision. After that, the Voter Registration Office will try to verify the signers that indicated they are real property owners but the Auditor could not verify to see if they are registered voters. This will give you the breakdown you need to certify to the governing body.

Question #6: Are petition and remonstrance's file stamped when they are taken and when they are returned, or not at all?

Answer #6: Phase II forms have a place where the County Voter Registration Office will indicate the date returned. It is certified when issued, and log is maintained on date issued and date returned; no file stamp is necessary. The Clerk may file stamp Phase I forms but it is not necessary to file stamp Phase I applications and verifying affidavits.

Question #7: The "pier diem" amount that we are allowed by state statute of $24. Is the Auditor allowed to only let us claim the food amount that is not included as a part of the conference agenda?

Answer #7: IC 5-11-14-1(g), regarding meetings called by the State Board of Accounts, provides that the allowance for meals is the amount determined by the fiscal body of the unit, for meals purchased. Claims filed for meals should only include those meals purchased by the officer or employee.

Question #8: What can the $2.00 document storage fee be used for?

Answer #8: The document storage fee is established by IC 33-37-5-20 and is deposited in to the clerk's record perpetuation fund in accordance with IC 33-37-5-2. The Clerk may use the money in the perpetuation fund for the preservation of records or the improvement of the record keeping system and equipment.

Question #9: Is there a certain number of days, etc. in which the Judge must make a decision (either granting or denying a protective order?)

Answer #9: IC 34-26-5-6 contains no specific timeline other than to require the Court to immediately grant relief.

Question #10: On the verification pages for Phase I of the petition and remonstrance, are those totals for all counterparts?

Answer #10: Yes, all counter parts would be totaled.

Question #11: Is it necessary for a county to send a 30 day notice after a ticket was issued if the state BMV sends one? Or has this been done by each county as a courtesy?

Answer #11: The BMV is not aware that any County needs to send an additional notice for an infraction where BMV is required to send notice.

Question #12: On a transfer case, should the venue check from the attorney be payable to the Clerk receiving the case, or the County sending the case?

Answer #12: Ultimately, the Clerk of the Court hearing the case must end up with the funds. The check should be made payable to the person receiving payment.
QUESTIONS AND ANSWERS FROM COUNTY CLERKS ANNUAL CONFERENCE (Continued)

Question #13: Can the Clerk certify a faxed copy of a court order?

Answer #13: Our position is that you can certify any record, paper or transcript you consider to be an authentic copy. You may want to check with your attorney.

Question #14: How much can we charge for a copy of the voter registration list on CD?

Answer #14: IC 3-7-27-6 states local ordinance should establish "reasonable fees" in accordance with IC 5-14-3.

Question #15: Should taxes be taken from any election pay? (poll workers, inspectors, and mechanics for machines) our County takes it out if you are already employed by the County.

Answer #15: Per the IRS, effective January 1, 2007, election worker pay will not be subject to withholdings until it exceeds $1300 per year. Caution, reporting thresholds for providing a Form W-2 to the election worker are lower in certain circumstances. Please refer to the materials provided by the IRS sent to you and the County Auditor via e-mail or contact the IRS directly for guidance.

Question #16: For those offices affected by the hold over change, what is the ending date/beginning date of an office holder? Is it December 31 or March 12th?

Answer #16: SEA 308-2005 or PL88-2005 should be reviewed for the particular county and office of concern.

Question #17: Could you please explain whether clerks are or are not personally liable for errors within the office? For example, can we be liable for judgments improperly recorded or released?

Answer #17: IC 33-32-4-8 regarding child support states the Clerk is not personally liable for the amount of a dishonored check, for penalties assessed against a dishonored check, or for financial institution charges related to a dishonored check, if the check was for the payment of a fee, court ordered payment, or license and the acceptance of the check was not an act of gross negligence or intentional disregard of the responsibilities of the office. There are other areas of responsibility in your office for which we do not find the same statutory protection from personal liability.

Question #18: When an attorney files a new case and requests certified mail and restricted delivery, are we responsible for paying this extra fee?

Answer #18: IC 33-37-3 requires service by certified mail to be included in court costs. If the plaintiff requests additional services like "restricted delivery", we would not take exception to you charging them the additional amount.

Question #19: Is there an IC code about adoptions files prior to 1941? Are they still considered confidential 1941 and older?

Answer #19: Per John Newman of State Court Administration, there is not a statute making these records confidential; therefore, the records are open.

Question #20: In order to collect a late payment fee, do the courts have to adopt a local rule? We have a county ordinance in place?

Answer #20: In order to charge the late payment fee, there must be a local court rule that authorizes it.
QUESTIONS AND ANSWERS FROM COUNTY CLERKS ANNUAL CONFERENCE (Continued)

Question #21: Are clerk's allowed to use red ink file stamps or should we use jet black ink only?
Answer #21: We are not aware of statutory or regulatory guidance in this area. We will ask if the Clerk's Records Committee would like to make a recommendation.

Question #22: Are deputy clerks allowed to be notaries?
Answer #22: Yes, deputies are not lucrative for purposes of Article 2, section 9 of the constitution per IC 5-6-4.

Question #23: When a case is venued, does the attorney have to pay the additional defendant fee and/or sheriff service fee again or just the fee for a civil case?
Answer #23: Per The Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Court, page 6-4, the sending Clerk must remit the fees with the transcript. You should collect as ordered by the court. If fees are not ordered specifically, we recommend you collect all applicable costs and additional fees, which could include the sheriff's service of process fee and the civil service fee per additional defendant.

Question #24: On the last bill that was changed as to using computer certification of certified signatures, who is to notify the State Court Clerk? Our Judge doesn't make decisions to change unless the State notifies him of the mailing changes. The Clerk of Supreme Court needs notification so they can notify all judges.
Answer #24: State Court Administration, a division of the Supreme Court has been notified so that they may discuss this during the Judicial Conference.

Question #25: On small claims the Clerk's office pays and covers the certified mailing. Then, if the Judge wants certified on each proceeding supplemental following, is it the Clerk's responsibility to cover the cost of each proceeding supplemental certified mailing also? Can the plaintiff pay?
Answer #25: IC 33-37-3-6 states that court costs include service of process by certified mail, unless service by the sheriff is requested. Proceedings supplemental are usually included in the word "process" so the mailing costs (for certified mail) would be paid by the Clerk. The small claims service fee would help cover these costs incurred by the County. (IC 33-37-4-6)

Question #26: The Clerk's Office is the only office that stays open through lunch, who makes the policy decision to be open or closed for lunch for Clerk's Offices?
Answer #26: IC 33-32-2-4 states the Clerk shall keep the office open at the County seat, everyday of the year except Sunday's and legal holidays. The office shall be kept open on those days and times necessary for the proper administration of the election statutes (all statutes), and you may close the office on those days the Judge of the Circuit Court orders the Court closed, in accordance with the customs and practice of the County.

Question #27: Is there an electronic disc available that contains the current filing fees including all changes in fees effective 7-1-07? This would be helpful in updating on the website.
Answer #27: Court costs and fees handouts can be e-mailed. Please send us an e-mail request.

Question #28: ISETS – What happens to the incentive money if it is not spent by 10-1-07? Where does that balance go?
QUESTIONS AND ANSWERS FROM COUNTY CLERKS ANNUAL CONFERENCE (Continued)

Answer #28: The incentive fund will still have a balance and receipts after 10-07. Only the ability to be reimbursed by the child support federal program for expenses paid from the incentive fund will go away on that date.

Question #29: Due to new fees and statutes changes generally taking effect July 1st of each year, is it possible for the clerks association and state board to consider conducting the Clerks meeting further in advance of July 1st in order to allow a more reasonable time for data software and any other necessary adjustments to be made?

Answer #29: At this time that is not really a possibility. It still may not work well for Clerks to advance the meeting even if it was possible. During a long session it can take until the 3rd week of May to get all final information from Legislative Services Agency. Bills are not signed by the Governor until the 2nd week of May. Therefore, we would not have complete information any earlier.

Question #30: A civil case is filed where one defendant is named making court costs of $132.00. As part of the case, the plaintiff names two interested parties and requests that these two persons be served with summons. (plaintiff names these two parties as interested parties in the case because plaintiff does not want to pay the costs for additional defendants)

1. Does this raise court costs to $152.00?
2. If court costs remain at $132.00, is the plaintiff required to provide postage if sent by certified mail?
3. Should the Association push to have the $10.00 fee for additional defendants clarified to include all interested parties?

Answer #30: 
1. Does your Judge consider the interested parties defendants? If so, civil service fees apply for the additional defendants. If not, the additional fees would not be collected.
2. Service of process is included in court costs. If this is considered "service of process" it’s included. If not, plaintiff should pay for mailing expenses.
3. This is up to the Clerk’s Association.

Question #31: Is there a state statute that says in what order you have to receipt in court costs and fines on a criminal case? If so what IC code is it? Are you required to receipt in court costs first, then fines, then any other charges such as alcohol counseling, public defender assessed? Or can you receipt them in any order. A lot of times a balance is left and the Judge enters the balance as a judgment. I did not know if there was a law that told us we had to collect certain fees first.

Answer #31: On a criminal case you should follow the guidance provided in IC 33-37-4-1(e) unless otherwise ordered by the court. On other case types we have not found any guidance in statute so it would be up to any applicable court orders or your office policy. Applicable court orders and office policy should be applied consistently to all similar cases.

QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL ANNUAL CONFERENCE

Question #1: Reimbursements for lodging, meals, mileage etc, for state called meetings, are they reimbursed according to the county travel policy or by per diem set by the State?
QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL ANNUAL CONFERENCE (Continued)

Answer #1: Reimbursements for attendance at state called meetings should be made in accordance with the applicable statute allowing the State to call the meeting.

Question #2: The County does not plan on implementing any new income tax. Am I correct in thinking that we only report to DLGF if a change is being made? No change, No contact!

Answer #2: Yes.

Question #3: Homestead Rebate – If a County has continued to process transfers of ownership until tax bills are mailed; should rebate checks be issued to owner of record at time assessment was certified (i.e. March) or owner of record at time of tax bill mailing.

Answer #3: The County Auditors and County Treasurers Associations recommend you refund to the owner that would have received the tax bill.

Question #4: If we outsource the “rebate checks” process can we pay for this out of Commissioner’s budget? “custom hire appropriation”

Answer #4: Only if the Council appropriated the custom hire appropriation for this purpose.

Question #5: Should we be getting new W-4 forms completed on all employees each year?

Answer #5: We recommend you contact IRS directly or consult the appropriate IRS publication.

Question #6: Do tax sale surplus and tax sale redemption claims need to be advertised?

Answer #6: We will not take an audit exception if these refunds are not advertised.

Question #7: How much can you deduct from a public employee’s check for collection of delinquent taxes?

Answer #7: Use the formula in IC 24-4.5-5-105.

Question #8: Burial allowances for veterans. We pay $100 is this per statute? Or do we need a county ordinance? Do spouses of veterans get this allowance when they pass away?

Answer #8: IC 10-17-10-1 requires the County to set the amount of the allowance by ordinance but it may not exceed $1000. There can be no more than one allowance for a descendent who qualifies. A veteran can use the burial allowance for a spouse or the spouse can use for the qualified veteran but not both.

Question #9: Do you have to advertise additional appropriations from the jury pay fund, supplemental public defender fund and county misdemeanant fund?

Answer #9: Yes, IC 6-1.1-18-5-7 requires you to give notice when ever more money will be appropriated than prescribed by the adopted budget.

Question #10: We have been getting donations to some local organizations (County Involved). For example: county home, city/county, drug free program, Sheriff’s department, do these funds go to Council or can the money be spent without appropriation. I can’t find an IC code to support donations. All of these dollars are in separate funds.
QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL ANNUAL CONFERENCE

Answer #10: We would not take exception to donation funds being disbursed without appropriation, when the donations have been accepted for a specific purpose under home rule ordinance. However, your County Council may elect to appropriate the funds established for donations by local ordinance.

Question #11: Does the SBOA send revised forms? Is there a place on the website where we might find new or revised forms?

Answer #11: We mail notice and a copy of the revised form to the affected office holders and to the public printers.

Question #12: We are receiving requests to e-mail plats. Can we charge for this?

Answer #12: IC 5-14-3-3.6 allows charging reasonable fee for enhanced accessed. The fee would then be deposited into the enhanced access fund of the County.

Question #13: Can we invest homestead refund money if our settlement isn’t until after January?

Answer #13: Yes, the County Treasurer may invest these dollars. The investment may be just for this fund or it may be pooled with other monies and invested as total monies on deposit.

Question #14: Is the State giving money to help with the cost of mailing refunds?

Answer #14: No.

Question #15: When setting up the homestead credit rebate fund, what type of fund code and revenue code do we use?

Answer #15: The fund number for the County Annual Report (CAR) is 10 229. The revenue code that is preferable is special state distribution 3 3 5 13.

Question #16: Children’s psychiatric fund – The CPRTSF runs in the red because bills are greater than funds between distributions. Now the issue is bills exceed appropriation and funds that will be collected by the end of the year. The Council has allowed temporary loans with the money being paid back at settlement time. Can we do an additional appropriation if there is no available money in the fund? What is the best remedy?

Answer #16: The County needs two things, cash and then appropriation to be able to disburse monies. If tax levies do not provide enough revenues to repay temporary loans and leave money to operate you need to work with the DLGF on a more appropriate levy.

Question #17: Do court claims have to be advertised? We always advertise them 2 times but can’t find it in the manual anywhere.

Answer #17: Page 7-4 of the Accounting and Uniform Compliance Guidelines Manual for County Auditors and IC 36-2-6-3 require allowances by the Judge of any court of the County to be published one time in two newspapers three days prior to issuance of the check. Claims of Circuit and Superior Court are to be published within 60 days after allowance (1 time in 2 newspapers).
QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL ANNUAL CONFERENCE

Question #18: We have Title IV-D appropriations for the Clerk, the Prosecutor and County. Is it possible to set these up with separate fund numbers such as 0246 instead of 0100 (co gen). We receipt the money into 0100-000-0045 for the clerk 0100-000-0055 for Prosecutor. However, we have an expense appropriation number set up to pay out of these accounts. The problem is when something is paid from the 0100-0000-0045 or 0055 because they are part of county general cash. Can we make these funds of their own?

Answer #18: County general fund is appropriate for these Title IV-D reimbursements. The disbursements should not reduce revenue lines where receipts of Title IV-D reimbursement are posted.

Question #19: Do the Clerk and Prosecutor need an additional to pay claims from these appropriations?

Answer #19: County general funds must be appropriated before they may be expended unless there is a specific statutory exemption like state called meeting expenses, insurance proceeds used within the year for repair or replacement…. etc.