

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 307 be amended to read as follows:

- 1 Page 2, between lines 19 and 20, begin a new paragraph and insert:
- 2 "SECTION 2. IC 6-1.1-17-21 IS ADDED TO THE INDIANA
- 3 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 4 [EFFECTIVE UPON PASSAGE]: **Sec. 21. Notwithstanding any**
- 5 **other law, in a county having a consolidated city, the city controller**
- 6 **of the consolidated city has all the powers and shall perform all the**
- 7 **duties assigned to county auditors under this chapter related to the**
- 8 **fixing and reviewing of budgets, tax rates, and tax levies."**
- 9 Page 5, between lines 9 and 10, begin a new paragraph and insert:
- 10 "SECTION 7. IC 36-2-9-1 IS AMENDED TO READ AS
- 11 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. This chapter
- 12 applies to all counties **except a county containing a consolidated city.**
- 13 SECTION 8. IC 36-2-9.5 IS ADDED TO THE INDIANA CODE
- 14 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
- 15 UPON PASSAGE]:
- 16 **Chapter 9.5. County Auditor of Marion County**
- 17 **Sec. 1. This chapter applies to a county having a consolidated**
- 18 **city.**
- 19 **Sec. 2. (a) The county auditor must reside within the county as**
- 20 **provided in Article 6, Section 6 of the Constitution of the State of**
- 21 **Indiana. The auditor forfeits office if the auditor ceases to be a**
- 22 **resident of the county.**
- 23 **(b) The term of office of the county auditor under Article 6,**
- 24 **Section 2 of the Constitution of the State of Indiana is four (4) years**
- 25 **and continues until a successor is elected and qualified.**

1 **Sec. 3. The county auditor shall keep an office in a building**
 2 **provided at the county seat by the county executive. The auditor**
 3 **shall keep the office open for business during regular business**
 4 **hours on every day of the year except:**

- 5 (1) **Sundays;**
 6 (2) **legal holidays; and**
 7 (3) **days specified by the county executive according to the**
 8 **custom and practice of the county.**

9 **Sec. 4. A legal action required to be taken in the county**
 10 **auditor's office on a day when the auditor's office is closed under**
 11 **section 3 of this chapter may be taken on the next day the office is**
 12 **open.**

13 **Sec. 5. The county auditor shall furnish standard forms for use**
 14 **in the transaction of business under this article and for use in the**
 15 **performance of services for which the auditor receives a specific**
 16 **fee.**

17 **Sec. 6. The county auditor may administer the following:**

- 18 (1) **An oath necessary in the performance of the auditor's**
 19 **duties.**
 20 (2) **The oath of office to an officer who receives the officer's**
 21 **certificate of appointment or election from the auditor.**
 22 (3) **An oath relating to the duty of an officer who receives the**
 23 **officer's certificate of appointment or election from the**
 24 **auditor.**
 25 (4) **The oath of office to a member of the board of directors of**
 26 **a solid waste management district established under IC 13-21**
 27 **or IC 13-9.5 (before its repeal).**

28 **Sec. 7. (a) The county auditor shall:**

- 29 (1) **keep a separate account for each item of appropriation**
 30 **made by the legislative body of the consolidated city; and**
 31 (2) **in each warrant the county auditor draws on the county or**
 32 **city treasury, specifically indicate the item of appropriation**
 33 **the warrant is drawn against.**

34 **(b) The county auditor may not permit an item of appropriation**
 35 **to be:**

- 36 (1) **overdrawn; or**
 37 (2) **drawn on for a purpose other than the specific purpose for**
 38 **which the appropriation was made.**

39 **(c) A county auditor who knowingly violates this section**
 40 **commits a Class A misdemeanor.**

41 **Sec. 8. The county auditor shall keep an accurate account**
 42 **current with the county treasurer. When a receipt given by the**
 43 **treasurer for money paid into the county or city treasury is**
 44 **deposited with the county auditor, the county auditor shall:**

- 45 (1) **file the treasurer's receipt;**
 46 (2) **charge the treasurer with the amount of the treasurer's**

- 1 receipt; and
 2 (3) issue the county auditor's receipt to the person presenting
 3 the treasurer's receipt.
- 4 **Sec. 9. (a) This section does not apply to:**
- 5 (1) funds received from the state or the federal government
 6 for:
- 7 (A) township assistance;
 8 (B) unemployment relief; or
 9 (C) old age pensions; or
- 10 (2) other funds available under:
 11 (A) the federal Social Security Act; or
 12 (B) another federal statute providing for civil and public
 13 works projects.
- 14 (b) Except for money that by statute is due and payable from the
 15 county or city treasury to:
- 16 (1) the state; or
 17 (2) a township or municipality in the county;
 18 money may be paid from the county or city treasury only upon a
 19 warrant drawn by the county auditor.
- 20 (c) A warrant may be drawn on the county or city treasury only
 21 if:
- 22 (1) the legislative body of the consolidated city made an
 23 appropriation of the money for the calendar year in which the
 24 warrant is drawn; and
 25 (2) the appropriation is not exhausted.
- 26 (d) Notwithstanding subsection (c), an appropriation by the
 27 legislative body is not necessary to authorize the drawing of a
 28 warrant on and payment from the county or city treasury for:
- 29 (1) money that:
 30 (A) belongs to the state; and
 31 (B) is required by statute to be paid into the state treasury;
- 32 (2) money that belongs to a school fund, whether principal or
 33 interest;
- 34 (3) money that:
 35 (A) belongs to a township or municipality in the county;
 36 and
 37 (B) is required by statute to be paid to the township or
 38 municipality;
- 39 (4) money that:
 40 (A) is due a person;
 41 (B) is paid into the county or city treasury under an
 42 assessment on persons or property of the county in
 43 territory less than that of the whole county; and
 44 (C) is paid for construction, maintenance, or purchase of a
 45 public improvement;
- 46 (5) money that is due a person and is paid into the county

- 1 treasury to redeem property from a tax sale or other forced
 2 sale;
 3 (6) money that is due a person and is paid to the county or city
 4 under law as a tender or payment to the person;
 5 (7) taxes erroneously paid;
 6 (8) money paid to a cemetery board under IC 23-14-65-22;
 7 (9) money distributed under IC 23-14-70-3; or
 8 (10) payments under a statute that expressly provides for
 9 payments from the county or city treasury without
 10 appropriation by the legislative body.

11 (e) A county auditor who knowingly violates this section
 12 commits a Class A misdemeanor.

13 Sec. 10. (a) The county auditor shall examine and settle all
 14 accounts and demands that are:

- 15 (1) chargeable against the county or city; and
 16 (2) not otherwise provided for by statute.

17 (b) The county auditor shall issue warrants on the county or city
 18 treasury for:

- 19 (1) sums of money settled and allowed by the county auditor;
 20 (2) sums of money settled and allowed by another official; or
 21 (3) settlements and allowances fixed by statute;

22 and shall make the warrants payable to the person entitled to
 23 payment. The warrants shall be numbered progressively, and the
 24 controller shall record the number, date, amount, payee, and
 25 purpose of issue of each warrant at the time of issuance.

26 Sec. 11. Whenever:

- 27 (1) a judgment or order is issued by a court in a case in which
 28 the county was a party and was served with process for the
 29 payment of a claim;
 30 (2) a certified copy of the judgment or order is filed with the
 31 auditor; and
 32 (3) the claim is allowed by the county executive;
 33 the auditor shall issue his warrant for the claim.

34 Sec. 12. (a) At the semiannual settlement under IC 6-1.1-27, the
 35 auditor shall issue calls for the redemption of outstanding county
 36 warrants if there is any money available in the county treasury for
 37 redemption of those warrants.

38 (b) A warrant included in a call under this section ceases to bear
 39 interest upon the date of the call. The county treasurer shall
 40 redeem warrants included in the call when they are presented to
 41 the county treasurer.

42 (c) An auditor who violates this section is liable for the interest
 43 on all money used for redemption.

44 Sec. 13. (a) The county auditor is responsible for the issuance of
 45 warrants for payments from county and city funds.

46 (b) The county auditor is responsible for:

1 **(1) accounting;**
 2 **(2) payroll, accounts payable, and accounts receivable;**
 3 **(3) revenue and tax distributions; and**
 4 **(4) maintenance of property records;**
 5 **for all city and county departments, offices, and agencies.**

6 **Sec. 14. The county auditor has all the powers and duties**
 7 **assigned to county auditors under IC 6-1.1, except for the powers**
 8 **and duties related to the fixing and reviewing of budgets, tax rates,**
 9 **and tax levies.**

10 **Sec. 15. The county auditor does not have powers and duties**
 11 **concerning the fixing and reviewing of budgets, tax rates, and tax**
 12 **levies.**

13 **Sec. 16. The county auditor has the powers and duties set forth**
 14 **in IC 36-2-9-18 and IC 36-2-9-20.**

15 **Sec. 17. If a county auditor is held personally liable for penalties**
 16 **and interest assessed by the Internal Revenue Service, the county**
 17 **treasurer shall reimburse the county auditor in an amount equal to**
 18 **the penalties and interest. However, the county treasurer may not**
 19 **reimburse the county auditor if the county auditor willfully or**
 20 **intentionally failed or refused to file a return or make a required**
 21 **deposit on the date the return or deposit was due.**

22 SECTION 9. IC 36-3-5-2 IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) The
 24 executive shall, subject to the approval of the city-county legislative
 25 body, appoint each of ~~his~~ **the executive's** deputies and the director of
 26 each department of the consolidated city. A deputy or director is
 27 appointed for a term of one (1) year and until ~~his~~ **a** successor is
 28 appointed and qualified, but serves at the pleasure of the executive.

29 (b) When making an appointment under subsection (a), the
 30 executive shall submit the name of an appointee to an office to the
 31 legislative body for its approval as follows:

32 (1) When the office has an incumbent, not more than forty-five
 33 (45) days before the expiration of the incumbent's one (1) year
 34 term.

35 (2) When the office has been vacated, not more than forty-five
 36 (45) days after the vacancy occurs.

37 (c) The executive may appoint an acting deputy or acting director
 38 whenever the incumbent is incapacitated or the office has been vacated.
 39 An acting deputy or acting director has all the powers of the office.

40 (d) The executive shall appoint:

41 (1) a controller;

42 **(2) two (2) deputy controllers, only one (1) of whom may be**
 43 **from the same political party as the executive; and**

44 (3) a corporation counsel;

45 each of whom serves at the pleasure of the executive.

46 (e) The corporation counsel and every attorney who is a city
 47 employee working for the corporation counsel must be a resident of the

1 county and admitted to the practice of law in Indiana.

2 SECTION 10. IC 36-3-5-2.5 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2.5. (a) The
4 controller appointed under section 2 of this chapter is:

- 5 (1) the fiscal officer of:
6 (A) the consolidated city; and
7 (B) the county; and
8 (2) the director of the office of finance and management
9 established by section 2.7 of this chapter. ~~but~~
10 (b) The county treasurer ~~shall serve~~ serves ex officio as the treasurer
11 of the consolidated city.

12 SECTION 11. IC 36-3-5-2.6 IS AMENDED TO READ AS
13 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2.6. The:

- 14 (1) controller is not liable, in an individual capacity, for any act or
15 omission occurring in connection with the performance of the
16 controller's duty as a fiscal officer of:
17 (A) the consolidated city; and
18 (B) the county; and
19 (2) deputy controller is not liable, in an individual capacity,
20 for any act or omission occurring in connection with the
21 performance of the deputy controller's duty;

22 unless the act or omission constitutes gross negligence or an intentional
23 disregard of the controller's or the deputy controller's duty.

24 SECTION 12. IC 36-3-5-2.7 IS ADDED TO THE INDIANA
25 CODE AS A NEW SECTION TO READ AS FOLLOWS
26 [EFFECTIVE UPON PASSAGE]: Sec. 2.7. (a) The office of finance
27 and management is established and is responsible for:

- 28 (1) budgeting;
29 (2) financial reporting and audits;
30 (3) purchasing; and
31 (4) fixed assets;
32 for all city and county departments, offices, and agencies.

33 (b) The controller:
34 (1) serves as the director of; and
35 (2) may organize into divisions;
36 the office of finance and management.

37 (c) The office of finance and management is not responsible for
38 the issuance of warrants for payments from county and city funds.

39 SECTION 13. IC 36-3-5-2.8 IS ADDED TO THE INDIANA
40 CODE AS A NEW SECTION TO READ AS FOLLOWS
41 [EFFECTIVE UPON PASSAGE]: Sec. 2.8. (a) Except as provided in
42 subsections (c) and (d), the controller:

- 43 (1) has all the powers; and
44 (2) performs all the duties;
45 of a county auditor under IC 36-2-9.
46 (b) Notwithstanding any other law, the controller has all the

1 powers and shall perform all the duties assigned by law to the
2 county auditor concerning the fixing and reviewing of budgets, tax
3 rates, and tax levies.

4 (c) The controller does not have the powers and may not
5 perform the duties of the county auditor:

6 (1) under IC 36-2-9.5;

7 (2) as a member of the board of commissioners of the county
8 under IC 36-3-3-10;

9 (3) under IC 6-1.1, except for the powers and duties related to
10 the fixing and reviewing of budgets, tax rates, and tax levies;
11 and

12 (4) concerning the issuance of warrants for payments from
13 county and city funds.

14 (d) Notwithstanding subsection (a), the executive, with the
15 approval of the legislative body, may allocate the duties of county
16 auditors, except the duties referred to in subsection (c), among:

17 (1) the controller;

18 (2) the county assessor;

19 (3) the county auditor; or

20 (4) other appropriate city or county officials."

21 Page 5, between lines 27 and 28, begin a new paragraph and insert:

22 "SECTION 15. IC 36-3-5-9 IS ADDED TO THE INDIANA CODE
23 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
24 UPON PASSAGE]: **Sec. 9. (a) The controller shall furnish standard
25 forms for use in the:**

26 (1) transaction of business; and

27 (2) performance of services for which the consolidated city or
28 county receives a specific fee.

29 (b) The controller shall replace worn maps and plats as required
30 in IC 36-2-17-5(c).

31 SECTION 16. IC 36-3-5-10 IS ADDED TO THE INDIANA CODE
32 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
33 UPON PASSAGE]: **Sec. 10. The controller, in the name of the state
34 and on behalf of any fund of the county or consolidated city, may
35 sue principals or sureties on any obligation, whether the obligation
36 is in the name of the state or another person.**

37 SECTION 17. IC 36-3-5-11 IS ADDED TO THE INDIANA CODE
38 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
39 UPON PASSAGE]: **Sec. 11. The controller shall:**

40 (1) file the original of the county treasurer's monthly report
41 under IC 36-2-10-16 with the records of the county board of
42 finance;

43 (2) present one (1) copy of the report to the legislative body of
44 the consolidated city at its next regular meeting; and

45 (3) immediately transmit one (1) copy of the report to the state
46 board of accounts.

1 SECTION 18. IC 36-3-5-18 IS ADDED TO THE INDIANA CODE
 2 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
 3 **UPON PASSAGE]: Sec. 18. (a) Except as provided in subsection (b),**
 4 **if the controller is held personally liable for penalties and interest**
 5 **assessed by the Internal Revenue Service, the county treasurer**
 6 **shall reimburse the controller in an amount equal to the penalties**
 7 **and interest.**

8 **(b) The county treasurer may not reimburse the controller**
 9 **under subsection (a) if the controller willfully or intentionally fails**
 10 **or refuses to file a return or make a required deposit on the date**
 11 **the return or deposit is due.**

12 SECTION 19. IC 36-3-6-4 IS AMENDED TO READ AS
 13 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) Before the
 14 Wednesday after the first Monday in July each year, the consolidated
 15 city and county shall prepare budget estimates for the ensuing budget
 16 year under this section.

17 (b) The following officers shall prepare for their respective
 18 departments, offices, agencies, or courts an estimate of the amount of
 19 money required for the ensuing budget year, stating in detail each
 20 category and item of expenditure they anticipate:

21 (1) The director of each department of the consolidated city.

22 (2) Each township assessor, elected county officer, or head of a
 23 county agency.

24 (3) The county clerk, for each court of which he is clerk.

25 (c) In addition to the estimates required by subsection (b), the county
 26 clerk shall prepare an estimate of the amount of money that is, under
 27 law, taxable against the county for the expenses of cases tried in other
 28 counties on changes of venue.

29 (d) Each officer listed in subsection (b)(2) or (b)(3) shall append a
 30 certificate to each estimate ~~he~~ **the officer** prepares stating that in ~~his~~ **the**
 31 **officer's** opinion the amount fixed in each item will be required for the
 32 purpose indicated. The certificate must be verified by the oath of the
 33 officer.

34 (e) An estimate for a court or division of a court is subject to
 35 modification and approval by the judge of the court or division.

36 (f) All of the estimates prepared by city officers **and county officers**
 37 shall be submitted to the ~~city fiscal officer~~; ~~and all of the estimates~~
 38 ~~prepared by county officers shall be submitted to the county fiscal~~
 39 ~~officer.~~ **controller.**

40 (g) The ~~city fiscal officer~~ **controller** shall also prepare an itemized
 41 estimate of city **and county** expenditures for other purposes above the
 42 money proposed to be used by the city departments **and county**
 43 **officers and agencies.**

44 SECTION 20. IC 36-3-6-5 IS AMENDED TO READ AS
 45 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) The
 46 ~~consolidated city fiscal officer~~ **controller** shall review and revise the
 47 estimates of city **and county** expenditures ~~prepared submitted~~ under

1 section 4 of this chapter. Then ~~he~~ **the controller** shall prepare for the
 2 executive a report of the estimated ~~department~~ budgets, miscellaneous
 3 expenses, and revenues necessary or available to finance the estimates,
 4 along with ~~his~~ **the controller's** recommendations.

5 (b) The executive shall determine the amounts to be included in the
 6 proposed appropriations ordinance by the ~~city fiscal officer~~ **controller**
 7 and advise ~~him~~ **the controller** of those amounts.

8 SECTION 21. IC 36-3-6-6 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) The
 10 ~~consolidated city fiscal officer and the county fiscal officer~~ **controller**
 11 shall, with the assistance of the corporation counsel, prepare:

12 (1) proposed appropriations ordinances for the city and county
 13 and each special service district; and

14 (2) proposed ordinances fixing the rate of taxation for the taxes to
 15 be levied for all city and county departments, offices, and
 16 agencies.

17 The proposed appropriations ordinances must contain all the amounts
 18 necessary for the operation of consolidated government, listed in major
 19 classifications.

20 (b) The ~~fiscal officers~~ **controller** shall submit the proposed
 21 ordinances **prepared under subsection (a)** along with appropriation
 22 detail accounts for each city and county department, office, and agency,
 23 to the city clerk not later than the first meeting of the city-county
 24 legislative body in August.

25 SECTION 22. IC 36-3-6-8 IS AMENDED TO READ AS
 26 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. After the
 27 passage of an appropriations ordinance, a legislative body may, on the
 28 recommendation of

29 ~~(1) the consolidated city fiscal officer as to city matters; or~~

30 ~~(2) the county fiscal officer controller, as to all city and county~~
 31 ~~matters,~~

32 make further or additional appropriations, unless their result is to
 33 increase a tax levy set by ordinance."

34 Renumber all SECTIONS consecutively.

(Reference is to ESB 307 as printed March 25, 2005.)

Representative Hinkle