

IC 36-2-9.5

Chapter 9.5. County Auditor of Marion County

IC 36-2-9.5-1

Applicability

Sec. 1. This chapter applies to a county having a consolidated city.

As added by P.L.227-2005, SEC.16.

IC 36-2-9.5-2

Residence; term of office

Sec. 2. (a) The county auditor must reside within the county as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The auditor forfeits office if the auditor ceases to be a resident of the county.

(b) The term of office of the county auditor under Article 6, Section 2 of the Constitution of the State of Indiana is four (4) years and continues until a successor is elected and qualified.

As added by P.L.227-2005, SEC.16.

IC 36-2-9.5-3

Office location; business hours and days

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

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

As added by P.L.227-2005, SEC.16.

IC 36-2-9.5-4

Legal action on days office is closed

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

As added by P.L.227-2005, SEC.16.

IC 36-2-9.5-5

Standard forms for use in transaction of business

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

As added by P.L.227-2005, SEC.16.

IC 36-2-9.5-6

Administration of oaths

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

- (1) An oath necessary in the performance of the auditor's duties.

(2) The oath of office to an officer who receives the officer's certificate of appointment or election from the auditor.

(3) An oath relating to the duty of an officer who receives the officer's certificate of appointment or election from the auditor.

(4) The oath of office to a member of the board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5 (before its repeal).

As added by P.L.227-2005, SEC.16.

IC 36-2-9.5-7

Appropriation by county legislative body; accounting; warrants; offense

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

(1) keep a separate account for each item of appropriation made by the legislative body of the consolidated city; and

(2) in each warrant the county auditor draws on the county or city treasury, specifically indicate the item of appropriation the warrant is drawn against.

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

(1) overdrawn; or

(2) drawn on for a purpose other than the specific purpose for which the appropriation was made.

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

As added by P.L.227-2005, SEC.16.

IC 36-2-9.5-8

Money paid into treasury; account; receipt

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

(1) file the treasurer's receipt;

(2) charge the treasurer with the amount of the treasurer's receipt; and

(3) issue the county auditor's receipt to the person presenting the treasurer's receipt.

As added by P.L.227-2005, SEC.16.

IC 36-2-9.5-9

Drawing of warrants; necessity of appropriations; violation; offense

Sec. 9. (a) This section does not apply to:

(1) funds received from the state or the federal government for:

(A) township assistance;

(B) unemployment relief; or

(C) old age pensions; or

(2) other funds available under:

(A) the federal Social Security Act; or

(B) another federal statute providing for civil and public works projects.

(b) Except for money that by statute is due and payable from the county or city treasury to:

- (1) the state; or
- (2) a township or municipality in the county;

money may be paid from the county or city treasury only upon a warrant drawn by the county auditor.

(c) A warrant may be drawn on the county or city treasury only if:

- (1) the legislative body of the consolidated city made an appropriation of the money for the calendar year in which the warrant is drawn; and
- (2) the appropriation is not exhausted.

(d) Notwithstanding subsection (c), an appropriation by the legislative body is not necessary to authorize the drawing of a warrant on and payment from the county or city treasury for:

- (1) money that:
 - (A) belongs to the state; and
 - (B) is required by statute to be paid into the state treasury;
- (2) money that belongs to a school fund, whether principal or interest;
- (3) money that:
 - (A) belongs to a township or municipality in the county; and
 - (B) is required by statute to be paid to the township or municipality;
- (4) money that:
 - (A) is due a person;
 - (B) is paid into the county or city treasury under an assessment on persons or property of the county in territory less than that of the whole county; and
 - (C) is paid for construction, maintenance, or purchase of a public improvement;
- (5) money that is due a person and is paid into the county treasury to redeem property from a tax sale or other forced sale;
- (6) money that is due a person and is paid to the county or city under law as a tender or payment to the person;
- (7) taxes erroneously paid;
- (8) money paid to a cemetery board under IC 23-14-65-22;
- (9) money distributed under IC 23-14-70-3; or
- (10) payments under a statute that expressly provides for payments from the county or city treasury without appropriation by the legislative body.

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

As added by P.L.227-2005, SEC.16.

IC 36-2-9.5-10

Settlement of accounts and demands

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

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

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

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

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

As added by P.L.227-2005, SEC.16.

IC 36-2-9.5-11

Claim; judgment or order issued by court; warrant

Sec. 11. Whenever:

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

As added by P.L.227-2005, SEC.16.

IC 36-2-9.5-12

Calls for redemption of outstanding warrants at semiannual settlement; interest; violation

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

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

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

As added by P.L.227-2005, SEC.16.

IC 36-2-9.5-13

Responsibility for warrants, accounting, payroll, revenue and tax distribution, and property records

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

(b) The county auditor is responsible for:

- (1) accounting;
- (2) payroll, accounts payable, and accounts receivable;
- (3) revenue and tax distributions; and
- (4) maintenance of property records;

for all city and county departments, offices, and agencies.
As added by P.L.227-2005, SEC.16.

IC 36-2-9.5-14

Powers and duties under property tax laws; exceptions

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

As added by P.L.227-2005, SEC.16.

IC 36-2-9.5-15

Fixing and reviewing budgets, tax rates, and tax levies

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

As added by P.L.227-2005, SEC.16.

IC 36-2-9.5-16

Additional powers and duties

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

As added by P.L.227-2005, SEC.16.

IC 36-2-9.5-17

Personal liability for penalties and interest assessed by Internal Revenue Service; reimbursement

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

As added by P.L.227-2005, SEC.16.