

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

EXAMINATION REPORT  
OF  
COUNTY TREASURER  
MARTIN COUNTY, INDIANA  
January 1, 2013 to December 31, 2013



**FILED**  
04/16/2015



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Treasurer	Vicki Boyd	01-01-13 to 12-31-16
President of the County Council	Charles R. Summers	01-01-13 to 12-31-15
President of the Board of County Commissioners	Paul R. George	01-01-13 to 12-31-15



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF MARTIN COUNTY

We have examined the records of the County Treasurer for the period from January 1, 2013 to December 31, 2013, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Martin County for the year 2013.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

February 3, 2015

COUNTY TREASURER  
MARTIN COUNTY  
AUDIT RESULTS AND COMMENTS

***CERTIFICATION OF DELINQUENT PROPERTY TAXES***

The County Treasurer did not file a record of personal property tax delinquencies with the Clerk of the Circuit Court during 2013.

The County Treasurer has the duty to enforce the collection of delinquent personal property taxes, including taxes on mobile homes.

Annually, after November 10 but prior to August 1 of the succeeding year, each county treasurer shall serve a written demand upon each county resident who is delinquent in the payment of personal property taxes. The written demand may be served upon the taxpayer by registered or certified mail; in person by the county treasurer or his deputy; or by proof of certificate of mailing. [IC 6-1.1-23-1] The demands shall be made on County Form No. 143B, Demand Notice - Personal Property Taxes, and shall be recorded in the County Treasurer's Record of Demands, County Form No. 143.

If a taxpayer does not pay the total amount due within thirty (30) days after the date the written demand is made, the county treasurer shall levy upon and sell personal property of the taxpayer which is of sufficient value to pay the delinquent taxes, penalties and anticipated collection expenses. [IC 6-1.1-23-2] The procedure to be observed in the sale of personal property for delinquent taxes and the collection expenses (including a demand fee of \$5.00) are provided in IC 6-1.1-23-1 through 6-1.1-23-8.

In the year immediately following the year in which personal property taxes become delinquent, each county treasurer shall prepare a record of the delinquencies for which written demand has been made and which remain unpaid for at least sixty (60) days after the demand is made. The county treasurer shall swear to the accuracy of the record before the clerk of the circuit court and shall file the record with the clerk. When the record is so filed, the amount of delinquent taxes, penalties and collection expenses stated in the record constitute a debt of the named taxpayer and the debt in all respects has the same force and effect as a judgment. On the date the county treasurer files the record of the judgments in the office of the clerk of the circuit court, the county treasurer shall make an entry on the tax duplicate in a column headed "Certified to Clerk of Circuit Court." [IC 6-1.1-23-9] (Accounting and Uniform Compliance Guidelines Manual for County Treasurers, Chapter 7)

***COLLECTION OF AMOUNTS DUE***

The amount of \$12,036.18 was due to the governmental unit as of December 31, 2013. Delinquent property taxes were due from several County employees to create this amount due. The amount due for delinquent taxes from employees was \$10,939.55 as of December 11, 2014. The County Auditor has not authorized the garnishment of wages in order to collect these delinquent property taxes.

COUNTY TREASURER  
MARTIN COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

Indiana Code 6-1.1-22-15 states:

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

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

A similar comment appears in prior reports.

***RECONCILEMENT OF EXCISE TAX BETWEEN COUNTY AUDITOR AND COUNTY TREASURER***

The excise tax reported on the County Treasurer's Cash Book as of December 31, 2013, was \$5,311.34 more than the amount reported on the County Auditor's Record of Annual License Excise Tax, County Form No. 24F. After further investigation, it was noted that part of the difference was due to homestead credit due from LOIT fund and surplus tax were distributed from the excise tax fund and additional homestead credits from property taxes were incorrectly posted to the excise tax fund at fall settlement. After these posting mistakes are corrected, the balance reported as of December 31, 2013, on the County Treasurer's Cash Book will be \$690.76 short of what is reported on the County Auditor's Record of Annual License Excise Tax.

The County Auditor and County Treasurer did not reconcile their excise tax ledgers at the time of each semiannual tax settlement. The County Auditor's and County Treasurer's excise tax reconciliation worksheet filed with the Auditor of State's Office was incorrect. The amount reported as excise tax received and certified after the County Auditor's cut-off date does not agree with the County Treasurer's Cash Book.

County Form No. 24F, County Auditor's Record of Annual License Excise Tax, has been designed to account for the amounts received, the amounts distributed at each semiannual tax settlement and the balance of license excise tax on hand.

At the time of each semiannual tax settlement the county treasurer shall report such tax collections, together with the auto rental excise tax and aircraft license excise tax collections discussed in this section, on County Form No. 49TC, County Treasurer's Certificate of Tax Collections, and the total shown by the auditor's records shall be verified with the treasurer's certificate before distribution is made. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 6)

COUNTY TREASURER  
MARTIN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on February 3, 2015, with Paul R. George, President of the Board of County Commissioners; Charles R. Summers, President of the County Council; January Roush, County Auditor; and Vicki Boyd, County Treasurer.