THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS

Vol. No. 326 January 2000

REMINDER OF ORDER OF BUSINESS

January

1 Happy New Year! - Legal Holiday (IC 1-1-9-1)

15 “Assessment Date” for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)

Last date to make pension report and payment for fourth quarter of 1999 by counties participating in Public Employees’ Retirement Fund.

17 Legal Holiday - Dr. Martin Luther King, Jr. Day (IC 1-1-9-1)

18 Last day that township boards meet to consider 1999 Annual Reports of township trustees - third Tuesday after the first Monday (IC 36-6-6-9)

20 Last date to report and make payment of State Income Tax withheld in December to Indiana Department of Revenue. (IC 6-3-4-8.1)

30 File 1999 Annual Financial Report with State Board of Accounts. (IC 5-11-1-4)

Last day for township trustees to file annual reports and vouchers with County Auditor. [IC 36-6-4-12(d)]

31 Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts. (IC 5-11-13-1)

Last day to file quarterly unemployment compensation report with the Department of Workforce Development.

Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 21-1-1-54) (IC 23-14-29-4)

Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from County Treasurer. (IC 5-13-7-6)

Last day to provide each employee with a W-2.

Last day to file quarterly report for the last quarter of 1999 with Internal Revenue Service.

Last day for the Board of County Commissioners and County Council to meet to organize and elect officers for the year 2000.

REMINDER OF ORDER OF BUSINESS
(Continued)

February

12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)

15 Last date for County Highway Annual Operational Report to be filed with State Board of Accounts and other governmental agencies. (IC 8-17-4.1-7)

20 Last date to report and make payment of State Income Tax withheld in January to Indiana Department of Revenue. (IC 6-3-4-8.1)

21 Legal Holiday - Washington's Birthday (IC 1-1-9-1)

March

1 Annual assessment period begins, except mobile homes. (IC 6-1.1-2)

6 Township trustees to file reports of condition of the dog fund with County Auditor. (IC 15-5-9-10) (First Monday in March)

9 Last day to file claim for distribution of Excise Tax on Savings and Loan Associations with the Auditor of State. (IC 6-5-11-7)

13 Distribute dog funds to townships reporting unpaid claims. (IC 15-5-9-10) (Second Monday in March)

20 Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)

OBSOLETE VOLUMES

All articles from Volumes 278 and earlier of The County Bulletin have now been updated and are no longer applicable; thus Volumes 278 and earlier may be deleted from your file.

STATEMENT OF WAGES AND COMPENSATION

We remind County Auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19 for requirements.

At its second regular meeting each year, the executive shall make an accurate statement of the county's receipts and expenditures during the preceding calendar year. The statement must include the name of and compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.

RATES FOR LEGAL ADVERTISING

The rates for legal advertising may change effective January 1, 2000. The General Assembly, in amending IC 5-3-1-1, gave the newspaper or qualified publication the ability to increase rates up to five percent (5%), should they choose. It is the newspaper's decision. Your publisher may not increase rates at all or may increase the rates at something less than the maximum. We have revised the rates for the legal advertising to reflect a five percent (5%) increase, and we have enclosed a copy of the tables for your convenience. (Pages 17-23)

ADVERTISING OF CLAIMS

Claims filed for consideration of the Board of County Commissioners must be advertised at least three (3) days before each meeting of the Board of County Commissioners, and court allowances shall be published at least three (3) days before the issuance of warrants in payment of those allowances, one (1) time in two (2) newspapers. Allowances made by the Board of County Commissioners are not required to be advertised. However, allowances made by a circuit or superior court must be published within sixty (60) days after the allowances are made
(IC 36-2-6-3).

CHANGE OF VENUE

The Clerk of the Court from which an action is transferred shall collect from the party seeking a change of venue a fee equal to that for a civil, criminal or other venuable case. The Clerk of the transferring Court shall forward the fee to the Clerk of the Court to which the action is transferred. Such fee should be placed in trust by the Clerk transferring the fee and paid out in favor of the Clerk of the Court where the case is to be venued.

INVESTMENT CASH MANAGEMENT SYSTEM

I.C. 5-13-11 allows the county board of finance and county treasurers to contract with a depository for the operation of an investment cash management system. The contract must:

1. Be in writing;
2. Provide for the investment of funds by the depository with approval of the investing officer;
3. Provide that the depository keep those records concerning the investment cash management system that the political subdivision would maintain for audits by the State Board of Accounts;
4. Provide that investments will be made in accordance with I.C. 5-13;
5. Not have a term of more than two years; and
6. Be awarded under the bidding provisions of IC 5-22.

If no designated depository whose principal office or branch is located within the political subdivision will provide an investment cash management service, then the contract for an investment cash management service must be awarded as provided in IC 5-13-8-9(c).

INVESTMENT CASH MANAGEMENT SYSTEM - (Continued)

If the investment cash management service contract is awarded to a financial institution whose principal office or branch is located outside the political subdivision, then the recipient of the contract does not constitute a designated depository of the political subdivision for purposes of investment under IC 5-13-9-4 or IC 5-13-9-5, but does constitute a depository under IC 5-13 for all other purposes.

The contract may provide for the depository to assess a service charge for its management of the investment cash management system. The service charge may be paid by direct charge to the deposit or other account or in any other manner mutually agreed upon by the investing officer and the depository.

The depository shall furnish the political subdivision with at least one report each month of transactions concerning the investment cash management system.

The depository shall credit any interest or other accretion from an investment to the investment account of the political subdivision. The interest or accretion becomes a part of the principal in that account.

APPROVAL OF FORMS

Local governmental units shall use accounting forms prescribed by the State Board of Accounts.

Administrative Rule 20 IAC 1-1-8 of the State Board of Accounts provides as follows:

"The State Board of Accounts may, from time to time, approve minor alterations and changes in forms prescribed as provided by law upon application by units of government or the proper officer or officers thereof showing the need therefor. Any such approval of alteration or change of prescribed forms shall apply only to the specific approval and shall not be construed as an authorization for general use."

A request for approval for use of non-prescribed forms should be submitted to this office in letter form signed by the proper officer or officers of the governmental unit and should be accompanied by three copies of each form proposed to be used.

Forms submitted should contain sample entries posted thereon. If the use of any form is not self-explanatory, a detailed procedure for the use of such form should be enclosed with the request for approval.

COMMUNITY CORRECTIONS PROGRAM GRANTS

All Community Corrections program grants shall be accounted for in a separate fund maintained by the County Auditor, who shall act as fiscal officer for the grant. Any project income generated by the program should be placed into a separate fund and not commingled with the grant fund.

COMMUNITY CORRECTIONS PROGRAM GRANTS - (Continued)

Since the expenditure of all grant revenue and project income revenue is approved by the Indiana Department of Corrections, it will not be necessary to obtain local appropriation of these funds nor is approval by the State Board of Tax Commissioners needed.

Employees of a Community Corrections program are to be considered County employees. All claims are to be submitted to the Board of County Commissioners for approval before payment.

COUNTY USER FEE FUND

The purpose of the fund is to provide funding for various program services. The County User Fee Fund consists of the following fees collected by the Clerk of the Circuit Court and by the probation department for the juvenile court under IC 31-34-8-8 or IC 31-37-9-9:

1. Pretrial Diversion Program fee (I.C. 33-14-1-7).

*2. Informal Adjustment Program fee (I.C. 31-34-8-8 and I.C. 31-37-9-9).

3. Marijuana Eradication Program fee (I.C. 33-19-6-6).

4. Alcohol and Drug Services Program fee (I.C. 33-19-6-7).

5. Law Enforcement Continuing Education Program fee (I.C. 33-19-6-7).

6. Deferral Program fee (I.C. 33-19-5-2).

7. Jury fee (I.C. 33-19-6-7).

* This fee is collected by the probation department and remitted to the County Auditor within thirty days after collection.

All fees collected by the Clerk of the Circuit Court are remitted monthly to the County Auditor along with the Clerk's Monthly Report of Collections. This report contains a one - line total for all user fee collections entitled "County User Fee Fund." The Clerk of the Circuit Court is not required to separately report each user fee collected to the County Auditor. However, we believe that to properly administer this fund, the clerk should either break out separately the fees on the Report of Collection or provide the auditor a printout showing the breakdown.

Upon receipt of monthly claims submitted on oath to the County Auditor, as secretary of the county council, by a program for which fees have been deposited in the County User Fee Fund, the county council shall appropriate from the County User Fee Fund to that program <u>or fund</u> the amount collected under I.C. 33-19-6. It is our audit position that each county has the option to either operate each program as a separate departmental budget within the county user fee fund or transfer the funds to separate funds for each program upon submission of verified claims by the program's director.

COUNTY USER FEE FUND - (Continued)

However, all claims submitted for Law Enforcement Continuing Education fees by the county sheriff shall be deposited in County Law Enforcement Continuing Education Fund
(I.C. 5-2-8-1).

We encourage each Clerk of the Circuit Court who is using (or will be using) an electronic data processing system for processing receipt transactions to have each user fee identified with a monthly summary copy given to the County Auditor. This will eliminate the requirement of further claim verification by the Clerk of the Circuit Court. Otherwise, claims submitted by program department heads will have to be verified by both the County Auditor and Clerk of the Circuit Court to the individual receipts and cause numbers listed on the claims.

GUARDIAN AD LITEM COURT APPOINTED SPECIAL ADVOCATE SERVICES FOR JUVENILES (GAL/CASA) - MATCHING FUNDS FROM STATE COURT ADMINISTRATION

I.C. 31-6-11-10 allows the division of state court administration to provide matching funds to counties that are required to implement in courts with juvenile jurisdiction, a Guardian Ad Litem and Court Appointed Special Advocate (GAL/CASA) Program for children. Counties receiving matching funds are to be used to supplement those amounts collected as fees under I.C. 31-6-4-18(b) and used for GAL/CASA programs. The County Council must appropriate adequate funds for a county to be eligible for the matching funds.

For those counties receiving matching funds, we recommend such funds be placed in a separate fund entitled Guardian Ad Litem/Court Appointed Special Advocate Services (GAL/CASA) Fund. This fund would not require appropriation.

NOVEMBER 10, 2000 DEADLINE FOR PAYING TAXES

County Treasurers need to be planning ahead and looking at your county's holiday schedule regarding the due date of the November 2000 installment of taxes. The problem lies with the Veterans Day holiday. Veterans Day is Saturday, November 11, 2000. Therefore, many counties will be closed Friday, November 10, 2000 as the day of celebrating this holiday. If this is the case then taxes will be due without penalty on Monday, November 13, 2000 (IC 6-1.1-37-10). If your county will be closed on Monday, November 13, 2000 to celebrate the holiday, then taxes will still be due without penalty on Friday, November 10, 2000.

IC 1-1-9-1 states that when any of the listed holidays comes on Saturday, the preceding Friday shall be the legal holiday. IC 1-1-11-2 also states that the governor shall proclaim that Veteran's Day be observed generally throughout the state as a day on which to hold appropriate exercises. The governor has declared that date as November 10, 2000. Therefore, we recommend, to avoid confusion and to provide consistency to the taxpayer, that all counties set Friday, November 10, 2000 as their date to celebrate the holiday.

PUBLIC WORKS CONTRACTS - USE OF OWN WORK FORCE

The Public Works Law, I.C. 36-1-12-3, states that the board of county commissioners, acting on behalf of the county, may purchase or lease materials in the manner provided in I.C. 5-22 and perform any public work, by means of its own work force, without awarding a contract whenever the cost of that public work project is estimated to be less than one hundred thousand dollars ($100,000). Before a board may perform any work by means of its own work force, the political subdivision or agency must have a group of employees on its staff who are capable of performing the construction, maintenance, and repair applicable to that work. The cost of a public work project includes the actual cost of materials, labor, rental, reasonable rate for use of trucks and heavy equipment owned, and all other expenses incidental to the performance of the project.

When the project involves the rental of equipment with an operator furnished by the owner, or the installation or application of materials by the supplier of the materials, the project is considered to be a public work project. However, an annual contract may be awarded for equipment rental and materials to be installed or applied during a calendar or fiscal year if the proposed project or projects are described in the bid specifications.

A board of aviation commissioners or airport authority board may purchase or lease materials in the manner provided in IC 5-22 and perform any public work by means of its own work force and owned or leased equipment, in the construction, maintenance, and repair of any airport roadway, runway, taxiway, or aircraft parking apron whenever the cost of the public work project is estimated to be less than fifty thousand dollars ($50,000).

Municipal and county hospitals must comply with this chapter for all contracts for public work that are financed in whole or in part with cumulative building fund revenue, as provided in I.C. 36-1-12-1(c). However, if the cost of the public work is estimated to be less than fifty thousand dollars ($50,000), as reflected in the board minutes, the hospital board may have the public work done without receiving bids, by purchasing the materials and performing the work by means of its own work force and owned or leased equipment.

RIGHT-OF-WAY GRANTS - ASSESSMENT OF PROPERTY

In view of the right-of-way grants being recorded by the Indiana Department of Transportation, I.C. 6-1.1-4-14(b) states that where land described in clause (1), (2), or (3) of subsection (a) <u>has not been transferred</u> by deed to a person who holds the land for railroad, interurban, street railway, levee, or public highway purposes, the land shall be assessed to the adjacent property owner. However, the assessed value of the land so assessed shall be deducted from the assessed value of the land assessed to the adjacent property owner. . .”
(Our Emphasis)

Therefore, land on which a right-of-way grant has been given shall continue to be assessed to the owner, but a pro rata credit given in the land assessment for that part included in the right-of-way. Only where the land has been “transferred by deed” would the acreage of the owner be reduced on the tax records.

In order that proper notation may be made on the assessment records and pro rata credit given for that part of the land included in the right-of-way, we believe the county recorder should refer each right-of-way grant to the county auditor at the time it is submitted for recording. However, under no circumstances should a right-of-way grant be transferred for taxation and the acreage reduced on the assessment records.

TAX SALE REDEMPTION

The following worksheet may be used when calculating the amounts required for redemption to be paid by the occupant of real property or person with a substantial property interest of public record:

AMOUNT REQUIRED FOR REDEMPTION OF REAL PROPERTY
SOLD IN TAX SALE UNDER IC 6-1.1-25

Parcel Number _____ Township or Corporation _____
Date of Tax Sale _____ Date of Redemption _____
Time Between Date of Sale and Date of Redemption _____

(a) Purchase Price _____
(b) Less: Minimum Bid _____
(c) Amount by Which Purchase Price Exceeds Minimum Bid - Lines (a - b) ==========

COMPUTATION OF AMOUNT TO BE PAID BY OWNER

Minimum Bid Subtotal

(d) Minimum Bid - Line (b) _____
(e) Percentage (110%, 115%, 125%) _____
(f) Minimum Bid Subtotal - Lines (d x e) _____

Excess Subtotal

(g) Amount by Which Purchase Price Exceeds Minimum Bid - Line (c) _____
(h) Interest Per Annum _____10%___
(I) Number of Days Between Date of Sale and Date of Redemption _____
(j) Interest on Excess Lines (g x h x I - 365) _____
(k) Excess Subtotal - Lines (g + j) _____

Subsequent Taxes Subtotal

(l) Subsequent Taxes and Special Assessments Paid by Purchaser _____
(m) Interest Per Annum ___10%_____
(n) Number of Days Between Date Taxes Paid and Date of Redemption _____
(o) Interest on Subsequent Taxes Lines (l x m x n - 365) _____
(p) Subsequent Taxes Subtotal - Lines (l + o) _____

Costs Subtotal

(q) Costs Incurred by the Purchaser or the Purchaser's Assignee _____

Redemption Total

(r) Total Amount Required for Redemption Lines (f + k + p +q) _____
(s) Less: Amount in Tax Sale Surplus Fund _____
Total Amount to be Paid by Owner on Date of Redemption - Lines (r - s) ==========

CHILD LABOR LAW RESTRICTIONS

Public Law 234, House Enrolled Act 2051, which was effective July 1, 1999, made several changes to IC 20-8.1-4-20 regarding child labor restrictions.

A summary of such restrictions follows:

Children 14 and 15 years of age may not work more than 18 hours per week nor may they work after 7:00 p.m. during the school year. During the Summer, they may work up to 40 hours per week and as late as 9:00 p.m.

Children 16 years of age may not work more than 30 hours per week (40 with written parental consent) nor may they work past 10:00 p.m. during the school year. During the Summer they may work up to 48 hours per week with written parental consent.

Children 17 years of age may not work more than 30 hours (48 with written parental consent) and may not work past 10:00 p.m. during the school year.

TITLE IVD INCENTIVE PAYMENTS

Prosecutors, clerks, and auditors have been notified in a November 4, 1999 memorandum from Family and Social Services Administration regarding the proper accounting of the incentive payments. Notice that this is different than the previous information given to you. We would also state that we are agreeable to this change of method as determined by the federal government.

You should quietus into the new Title IVD Fund those distributions received for the period after October 1, 1999 and quietus into the old Title IVD Fund those distributions received for the period prior to October 1, 1999. For example, September's earned incentive payment received in November will go into the old fund. October's earned incentive payment received in December will go into the new fund.

We apologize for any inconvenience this may cause you but until the Feds clarified the position, we took a position that was consistent with state statute. If you have already put distributions into the new fund that should go to the old fund then make the appropriate transfer.

PUBLIC ACCESS COUNSELOR'S DECISION ON CERTAIN PUBLIC RECORDS

Over the past few months there have been a couple of issues raised regarding whether certain records were public or not. We contacted the State Public Access Counselor for a determination and have received her advice.

"C" copies of tax statements are considered to be copies of the original tax statements, therefore you should charge the amount your county council has established for copies of public records.

PUBLIC ACCESS COUNSELOR'S DECISION ON CERTAIN PUBLIC RECORDS - (Continued)

County treasurers should not release anything regarding Innkeepers Tax that can be identifiable to a certain taxpayer. For example, you could say the county collected $500,000 in Innkeepers Tax for the year but not identify each individual taxpayer and what they paid. If you only have one (1) taxpayer then you should not even give the total collected as it would obviously be the amount the one (1) taxpayer paid.

Remember if you have any questions regarding public records and disclosing information please contact Ms. Anne Mullin O'Connor at (317) 233-9435.

CORRECTION TO PREVIOUSLY PUBLISHED QUESTIONS AND ANSWERS

Question #14 from the Clerk's Annual Conference that was included in the October, 1999 County Bulletin, page 10, is incorrect. The correct answer is as follows: New Indiana Code 5-6-4 states a deputy of the clerk is not a lucrative office. Therefore, a sworn deputy could be a notary public without holding two lucrative offices.

QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE

Question #1: It has come to our attention that the October reimbursement should be separated from other reimbursements received due to the new law on how these fund can be expended. Currently, the money is receipted into County General for county portion, clerk's portion and prosecuting attorney's portion. The Clerk's portion and Prosecutor's portion is deposited into the nonappropriated categories in these respective budgets - example: Clerk (101-01-05-01). Should a new fund be established for the County Clerk's and Prosecutor's reimbursement to now track expenditures according to this new law?

Answer #1: Yes, you should create a new fund for the clerk's and prosecutor's portion of any distributions received for the period after October 1, 1999. This is necessary because the incentive payments now have a limited use where the old incentive fund is basically unlimited.

Question #2: Tammy stated regarding Title IVD funds, that they do not have to be appropriated. The policy we were following for all "User" Fees was they had to be advertised and council approved, however the State Tax Board did not have to approve. Has this changed?

Answer #2: Title IVD funds are not user fees. Indiana Law clearly states that these funds are not to be appropriated. Therefore, you should not be going to the council to get these funds appropriated like user fees. The claims still have to be advertised and approved by the county commissioners.

QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE - (Continued)

Question #3: My clerk tells me we are to put her Title IVD incentive money in a separate fund as of October 1st, to be used only for Title IVD purposes. If this is true, does it include all that she has on October 1st or does it begin with the Title IVD incentive payments that pertain to October 1st and thereafter?

Answer #3: The new fund should be created and should include distributions received for the periods after October 1, 1999.

Question #4: Why do you not audit county fairs that have a tax rate?

Answer #4: We review the statute or other documents that authorize the creation of the entity. This tells us what type of entity we are considering. We will audit the entities that are governmental units. If the entity is a not for profit, we do not audit them.

Question #5: More continuing education classes are being offered to Township Trustee/Assessors. They are also being encouraged to obtain Level II's. Should the Townships pay these expenses from their township budgets or ask the council to appropriate money from the Reassessment Fund to cover these expenses? The Council previously stated that since the trustees can benefit by receiving the $1,000 bonus for completing the Level II, then the county should not pay for the classes. What do you suggest?

Answer #5: We feel this is a personal expense, and should not be paid from county funds. But if the county has an education policy that allows county employees to pursue continuing education for their jobs, and they budget it through the regular budget process, the county could pay for it.

Question #6: Does the Council have to pass an ordinance setting fees for copies other than the Recorders, etc.?

Answer #6: Yes, we believe this new law does require the council to do this.

Question #7: If a county votes for a supplemental amount to their judges, can the county council rescind the supplement at budget time?

Answer #7: When the county council sets salaries for the year, they can decide to change the supplemental amount, and they could decide not to pay a supplemental amount for judges salaries at all. The supplemental salary is addressed in IC 36-2-5-14.

QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE - (Continued)

Question #8: How many counties are charging a copy fee set at actual cost?

Answer #8: We cannot answer to the number of counties that have done this, but we can say that the new copy law in IC 5-14-3-8 requires the county council to set a fee for copies by ordinance.

Question #9: If a parcel's net AV equals $300,000 the year the base rate is set, then fire destroyed $200,000 of improvements, how does the base net AV remain the same? If it is allowed to decrease because of destruction on original improvement, if in the years to follow improvements are added, would this increased AV be TIF or would the first $200,000 be added as regular AV then anything over $200,000 be added as TIF?

Answer #9: The base remains the same in aggregate because decreases are replaced by increases overall in the district.

Question #10: How and when are monies in the following funds to be used?

1) Supplemental Public Defender
2) Jury Pay Fund
3) Increment Tax

Answer #10: Supplemental Public Defender Services Fund, as addressed in IC 33-9-11.5-1, may be used only to supplement the provision for court appointed legal services and may not be used to replace other funding of court appointed legal services. The Jury Pay Fund, after the county council appropriates this money, this is to be used to pay for jury expenses. The Increment Tax Fund will be used to pay bonds in accordance with the resolution.

Question #11: Salary ordinance establishes a salary for a full-time jailer. The jailer quits and is paid for vacation and comp time. The new jailer is hired creating a shortage in the salary for the year due to paying vacation and new employee from same appropriation and overlapping time period. Can we transfer into the salary appropriation without an amendment to the salary ordinance?

Answer #11: Yes, you are still compensating the employee in that position in accordance with the salary ordinance. You just need to increase the appropriation by transferring funds or obtaining an additional appropriation.

Question #12: Annual Report of Unclaimed Property that comes from the state Attorney General's office, is County Government required to fill out this Report? If so, what should be included and who is responsible for doing this? Does this include checks never cashed?

QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE - (Continued)

Answer #12: Yes, you are required to use the form requested by the Attorney General's office. The responsible official that has the unclaimed property should file the form. You should include uncashed checks except those from the surplus tax fund and the tax sale surplus fund. All others should be treated as unclaimed property.

Question #13: Does the Auditor's Office have to maintain and keep the vehicle titles? We have a full time person in the commissioner's office who maintains the titles for insurance purposes. This is a duplication of maintaining them. Also, we do not get all the titles from the Park & Recreation Department. The person in the Commissioners office does at least have them listed for insurance purposes.

Answer #13: The titles may be maintained by any office of the county. However, whoever is maintaining the fixed asset records should keep track of all equipment and vehicles purchased, traded, and sold from all departments of the county including the Park and Recreation Department. Additionally, someone must keep track of vehicles for insurance purposes. The bottom line is that there is no requirement, for all of this to be done in the auditor's office but there should be someone who coordinates all of this.

Question #14: County commissioners want to know if in-car computers can be purchased using Cumulative Capital Development Fund monies? (For sheriff vehicles)

Answer #14: We do not believe this falls within the statutory authority of the law in IC 36-9-14.5. You should consult with your county attorney and have them put in writing if they feel it does comply with this statute.

Question #15: I.C. 10-5-3-1. Grave markers for veterans. New law effective January 1, 2000 states "the county shall make a further allowance of not more than $100.00....." This change in the law does not allow the Commissioners the option to pay anything but sets a maximum only. Some auditors are telling their veterans affairs officer that the county does not have to pay anything if they don't want to. What is correct?

Answer #15: We believe the county commissioners have no choice but to pay for the markers up to the $100 maximum.

Question #16: Who do we complain to about Deferred Comp? We have problems and no one responds to us and will not come to our county to speak with our people.

Answer #16: You should talk with Indiana Deferred Compensation.

QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE - (Continued)

Question #17: Who can use the coroner's perpetuation fund and for what?

Answer #17: IC 16-37-1-9 requires the local health department to collect one dollar ($1) for each death certificate, in addition to the regular charge, as a coroners continuing education fee. This fee shall be deposited with the county auditor who will semiannually transfer this to the treasurer of state to be deposited in the coroner's training and continuing education fund as established by IC 4-23-6.5-8. The county does not spend this money.

Question #18: Can a transfer of property occur to a spouse/relative who is not currently on the title from an affidavit stating the titleholder died and they are the surviving spouse or heir?

Answer #18: Yes, with a death certificate and an affidavit.

Question #19: Can a death certificate be used to remove a name from a deed? Or does an affidavit need to be filed?

Answer #19: You need an affidavit.

Question #20: Can a deed transfer be done from a trust to an individual but is not a trustee on the deed?

Answer #20: Yes, if there is a new deed.

Question #21: Does a Sheriffs' deed override a Tax Title Deed?

Answer #21: No, we do not believe it does, but this is a legal question that you should consult your attorney on.

Question #22: With the new 12,500 law on mobile homes, do you think a county could write an ordinance preventing a husband putting the mobile home in his wife's name only and pulling it off of the real estate?

Answer #22: You probably could not write an ordinance, but again this is a legal question that you should consult your attorney on.

Question #23: When deeds come in and they are splits, the auditor's office is supposed to check to make sure the taxes are paid before transferring. Is this to be done before we accept the deed and stamp it? Sometimes we have several come in together and it would take a long time to hold up the person bringing in the deeds.

Answer #23: You should check them prior to being stamped "Entered for Taxation."

QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE - (Continued)

Question #24: This year when tax statements were mailed out, we were informed that the property owners for a tax exempt (roadway) tract is deceased and has been for 10 years. We printed out "$0" tax statements so any solid waste user fees were not missed. (on tax statement) Is there anything we can do in our books and or records so tax statements aren't mailed out again for this parcel?

Answer #24: There is nothing specific that we know of. It will just be a matter of you tracking those that should not be mailed.

Question #25: New burial of soldiers County Form 7 doesn't have all the information on it needed to fill out book. It is missing 1) enlistment date, 2) discharge date, 3) rank, and 4) burial place. Also they don't fold up to fit in with rest of claim forms. They are too wide.

Answer #25: This form was developed by the state veteran's office in cooperation with county veteran officers and this is what they wanted on the form.

Question #26: A person wants to cash a 1922 school bond coupon. It is for $15.00 at 6% bi-annually. Where would the money for this be taken from - township settlement monies?

Answer #26: You will need to determine where the original bonds and coupons were paid from. You will also need to contact your attorney to determine if there is a statue of limitations on redeeming the coupon. It could conceivably be the township fund or the county general fund.

Question #27: If a county department (Park Department) is building a building, should they be charged for a building permit?

Answer #27: This would be based upon the county's established fee schedule. If governmental units are exempt then they would not have to pay.

Question #28: Our Women's, Infants, and Children's (WIC) Fund is always in the red. We spend the money and then get reimbursed from the State. This has worked this way for years. This year I received an Auditor's Result and Comment from our audit. What do I need to do to prevent getting a comment?

Answer #28: This should not happen again. This agency has made a decision to not write Audit Results and Comments for reimbursable grants that go in the red.

Question #29: What is the reason that the per diem reimbursement was dropped for the auditors' conference but not for assessor meetings? Is there any thought to putting the per diem back in the law?

QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE - (Continued)

Answer #29: We do not know why the per diem was removed from the statute for State Board of Accounts meetings. If this is something that you would like to have back in the statute then you need to work with AIC and your legislative committee.

Question #30: Why does the State Board of Accounts persist in writing up a county for being in the red on reimbursable grants simple because we're still waiting for the federal reimbursement?

Answer #30: See Answer # 28.