

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

Vol. No. 325

October 1999

REMINDER OF ORDER OF BUSINESS

October

1 Last date for County Board of Tax Adjustment [except Marion County and in a county containing a second class city (November 1)] to complete its duties. (IC 6-1.1-17-9(a))

6, 7, 8 County Auditor's Fall Conference - Indianapolis, Indiana

11 Columbus Day - Legal Holiday (IC 1-1-9-1)

15 Last day to make pension report and payment for third quarter by counties participating in Public Employee's Retirement Fund.

20 Last day to report and make payment of State Income Tax withheld in September to Indiana Department of Revenue.

31 Last day to file quarterly unemployment compensation report with the Indiana Employment Security Division.

Last day to report and make payment of balance of Federal Income Tax withheld in the third quarter to Internal Revenue Service.

Last day Annual Tax Sale can be held. [IC 6-1.1-24-2(a)(8)]

November

1 Issue tax sale certificates to County for properties offered in tax sale for two consecutive years and unsold at the 1999 Tax Sale. (IC 6-1.1-24-6)

Last date for County Board of Tax Adjustment in Marion County and in a county containing a second class city to complete its duties. (IC 6-1.1-17-9(a))

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REMINDER OF ORDER OF BUSINESS
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November

- 1 Last day for county auditor to certify to the division of state court administration the amount, if any, the county will be providing to the judge's salary during the ensuing calendar year. (IC 33-13-12-7.1(b))
- 10 Last day for paying second installment of taxes without penalty. Start preparing for settlement of second installment tax collections. (IC 6-1.1-37-10)
- 11 Veterans' Day - Legal Holiday. (IC 1-1-9-1)
- 20 Last day to report and make payment of State Income Tax withheld in October to Indiana Department of Revenue.
- 25 Thanksgiving Day - Legal Holiday. (IC 1-1-9-1)

December

- 1 On or before this date, certify names and addresses of persons who have money due to them for salaries, wages or other reasons to County Treasurer, for determining if such persons owe delinquent taxes. (IC 6-1.1-22-14)

At regular meeting of Board of County Commissioners consideration may be given to appointments of certain personnel and to bids and awards for highway supplies, materials and equipment for 2000.
- 20 Last day to report and make payment of State Income Tax withheld in November to Indiana Department of Revenue.

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REMINDER OF ORDER OF BUSINESS
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December

25 MERRY CHRISTMAS!! Legal Holiday. (IC 1-1-9-1)

31 Review year-end duties.

Post and close all records completely and promptly.

The Auditor should balance with the Treasurer and verify the amount of cash in the Treasurer's office, if field examiners or a successor Treasurer are not available to verify the cash count.

Cash Change Funds issued to any county officer whose term expires must be returned to the County General Fund.

GENERAL FORM 101 - MILEAGE CLAIM

General Form No.101, Mileage Claim, is a general form for use of all governmental units and is to be used by every local public official claiming mileage.

It is to be noted that this is a mileage claim form only. This form is not to be used by officials claiming reimbursement for authorized traveling expenses, such as hotels, meals, etc., which should be properly itemized on Claim Form No. 17, with receipts attached. Mileage in connection with such traveling expenses may also be claimed on Form No. 17.

PENALTY ON DELINQUENT DRAINAGE ASSESSMENTS

Several inquires have been received by this office concerning the penalty on delinquent drainage assessments. Pursuant to IC 36-9-27-86© "assessments" shall be regarded as taxes within the meaning of IC 6-1.1, and the manner of collection shall be in accordance with, the Property Tax Collection Law of IC 6-1.1 except for the following:

- (1) An assessment is not the personal obligation of the owner of the land affected by the assessment, and only the land actually affected by an assessment shall be sold for delinquency.

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PENALTY ON DELINQUENT DRAINAGE ASSESSMENTS - (Continued)

- (2) An annual assessment for periodic maintenance that is not more than twenty-five dollars (\$25) shall be paid at the first time after the assessment when general property taxes are payable.
- (3) An assessment of less than five dollars (\$5) is increased to five dollars (\$5). The difference between the actual assessment and the five dollar (\$5) amount that appears on the statement is a low assessment processing charge. The low assessment processing charge is considered a part of the assessment.

SALARY ORDINANCES

A separate ordinance must be adopted by the county council at its regular September meeting fixing the number of employees and the rates of salaries or wages to be paid officers and employees of the county.

The adoption of the Ordinance of Appropriations by the council does not constitute an action fixing the rates of salaries and wages; a separate ordinance is required. Likewise, a separate ordinance must be adopted by the council fixing the compensation for assessing duties of township officers and employees per IC 36-6-8-10.

The salaries of elected officials shall not be changed in the year for which fixed except as may be required to provide a statutory minimum. To change the salaries of other officers, deputies, assistants and employees or the number of each, an amended Form 144, Statement of Salaries and Wages Proposed to be Paid Officers and Employees, should be filed by the officer or department head, submitted to the board of the county commissioners for review and recommendations and then submitted to the county council for consideration. Any change in salaries of other officers, deputies, assistants or employees must be approved by the county council by (two-thirds (2/3) or five (5) members) majority.

ALLOCATION OF INTEREST TO GENERAL AND HIGHWAY FUNDS

IC 5-13-9-6© and (d) authorizes the county treasurer, if approved by the board of county commissioners, to invest tax collections pending distribution to the political subdivision. The interest received on these investments shall be receipted to the county general fund or any other fund from which expenses incurred in the maintenance of county highways may be paid. The county fiscal body shall determine the allocation of this interest. It merely states that the county council shall determine the allocation of this interest among the general fund and the various highway funds into which the interest may be deposited. It does not include any specific procedures for the allocation.

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ALLOCATION OF INTEREST TO GENERAL AND HIGHWAY FUNDS - (Continued)

The definition of tax collections would include property taxes, financial institution taxes, and any license excise taxes. Since most county treasurers invest such collections with other county funds on hand in total monies on deposit type investments, it is almost impossible to be able to arrive at an exact amount of interest earned on tax collections. Only a good estimate can be made.

We recommend the following procedures be followed if the county council determines to allocate interest on tax collections to highway funds:

1. Determine total interest earnings for the county general fund in the prior year.
2. Analyze all county general fund interest by month for the prior year. Determine how much interest was attributable to tax collections investments versus other collections. Most of the tax collections are invested in the periods of April, May, June, and October, November, and December.
3. Take into consideration all advance tax draws made to political subdivisions prior to settlement.
4. Upon completion of this analysis, arrive at a dollar amount which was attributable to the investment of tax collections and a percentage of tax collections invested to total monies invested.
5. Report this amount to the County Council with the following information:
 - a. This amount was for a prior year.
 - b. Since interest rates fluctuate, this amount could be lower this year.
 - c. Advance draws could increase this year resulting in lower interest earnings.
 - d. Interest is earned throughout the year and will not be available for distribution all at once.
6. Instruct the county council to arrive at a dollar amount of interest which it wants placed in the highway fund or funds.

We recommend the interest be deposited directly to the highway fund or funds when interest is received from the financial institutions based upon the percentage arrived at in Step No. 4 until the amount set by the county council has been reached.

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TAX SALE - MINIMUM SALES PRICE -TAX SALE SURPLUS

IC 6-1.1-24-2 states that the tracts of real property being sold may not be sold for an amount which is less than the sum of:

1. the delinquent taxes and special assessments on each tract or item of real property;
2. the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, whether or not they are delinquent;
3. all penalties due on the delinquencies;
4. an amount prescribed by the county auditor that equals the sum of: a. twenty-five dollars (\$25) for postage and publication costs; and b. any other actual costs incurred by the county that are directly attributable to the tax sale; and
5. any unpaid costs from a prior tax sale.

Any amounts collected in excess of the aforementioned amounts shall be applied as set out in IC 6-1.1-24-7 which states the application is to be as follows:

1. First, to the taxes, special assessments, penalties, and cost described in IC 6-1.1-24-5(e);
2. Second, to other delinquent property taxes in the manner provided in IC 6-1.1-23-5(b); and
3. Third, to a separate "tax sale surplus fund."

PUBLIC PURCHASES CONTRACTS-RENEWAL

Subject to funds being appropriated and available under IC 5-22-17-5 and with the agreement of the contractor and the purchasing agency, a contract may be renewed any number of times. However, the term of the new contract may not be longer than the term of the original contract. (IC 5-22-17-4)

When the fiscal body of the governmental body makes a determination that funds are not appropriated or otherwise available to support continuation of performance of a contract, the contract is considered canceled. (IC 5-22-17-5)

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PUBLIC PURCHASES CONTRACTS-RENEWAL - (Continued)

Effective July 1, 1999, a contract that contains a provision for escalation of the price of the contract may be renewed if the escalation is computed using:

- (1) a commonly accepted index in the contract; or
- (2) a formula set forth in the contract.

MONEY MARKET MUTUAL FUNDS

Counties may invest in money market mutual funds that are in the form of securities of or interest in an open end, no load, management type investment company or investment trust registered under the provisions of the federal Investment Company Act of 1940.

Investments in money market mutual funds may not exceed fifty (50%) of the funds held by the officer and available for investment. This limitation does not apply to investments made by a county treasurer between: (1) the date that is ten (10) days before each property tax installment due date described in IC 6-1.1-22-9; and (2) the property tax settlement distribution date described in IC 6-1.1-27-1(b).

The investments shall be made through depositories designated by the state board of finance as depositories for state deposits under IC 5-13-9.5.

The portfolio of an investment company or investment trust must be limited to the following:

- (1) Direct obligations of the United States
- (2) Obligations issued by any of the following
 - (A) A federal agency
 - (B) A federal instrumentality
 - © A federal government sponsored enterprise
- (3) Repurchase agreements fully collateralized by obligation described in (1) or (2)

The form of securities of or interests in an investment company or investment trust must be rated as one (1) of the following:

- (1) AAAM, or its equivalent, by Standard and Poor's Corporation or its successor.
- (2) Aaa, or its equivalent, by Moody's Investors Service, Inc. or its successor.

The form of securities in an investment company or investment trust is considered to have stated final maturity of one (1) day.

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MONEY MARKET MUTUAL FUNDS - (Continued)

The state board of accounts may rely on transaction confirmations evidencing ownership of the form of securities of or interests in an investment company or investment trust. (IC 5-13-9-2.5)

IC 5-13-9-2.4 requires the fiscal officer of each county to annually obtain approval of the county fiscal body before making investments in money market mutual funds.

COPY FEES

Except where authorized by statute, the fiscal body shall establish a fee schedule for the certification, copying, or facsimile transmission of documents set by an ordinance and the fee may not exceed the actual cost of certifying, copying or facsimile transmission of the document. Actual cost means the cost of paper and the per page cost for use of copying or facsimile equipment, and does not include labor costs or overhead cost. (IC 5-14-3-8)

QUESTIONS AND ANSWERS FROM CLERKS ANNUAL CONFERENCE

Question #1: How many complete records do I compile for prison inmates? Can I charge for any of them? Do you have to give them a complete set of records or just send a letter?

Answer #1: You should give them as many as they request. There was a court case, we believe, a number of years ago, that stated that a clerk could not charge an inmate due to the fact they do not have the resources to pay. Contact your county attorney to determine your requirements under the Public Records Law.

Question #2: Why does the court reporter get paid and the clerk doesn't on the appeal process?

Answer #2: The clerk does not get paid because your salary is full and complete for all the duties that you perform, therefore, no additional pay is allowed. The court reporter is getting paid for the transcription work.

Question #3: What is the difference between change of venue and transfer?

Answer #3: These terms are used interchangeably by some counties. Meaning that they are the same in both counties but the terminology used is different. We believe by statute there is a difference. Change of Venue is a process in which a case is moved to another county by some judicial issue (i.e. judge request, attorney request, publicity of the case). A transfer is usually a process in which a case is moved due to an error in filing (i.e. case filed in the wrong county).

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QUESTIONS AND ANSWERS FROM CLERKS ANNUAL CONFERENCE (Continued)

Question #4: Do we collect a two dollar (\$2) jury fee with court costs on each pretrial diversion case?

Answer # 4: The clerk will not collect the two dollar (\$2) jury fee on a misdemeanor criminal case that is put on a pretrial diversion program. The clerk will collect the two dollar (\$2) jury fee on infractions or ordinance violations that are put on a deferral program. Be careful to understand what your county prosecutor is doing because in many counties the terms pretrial diversion and deferred program are not used properly.

Question #5: Do any clerks take an affidavit to show shot records instead of having the doctor fill out state form?

Answer #5: The clerk should not take any affidavit but should require the form only.

Question #6: How long does the proof of rubella form have to be retained by a court?

Answer #6: We do not know of a specific time limit. Contact the State Board of Health for guidance to this question.

Question #7: What happens to the SR16 that we send to Bureau of Motor Vehicles and claim they did not receive it?

Answer #7: We cannot answer this question. There are times that we all have experienced mail being lost or misplaced, sometimes by the postal service, sometimes by our own actions. Therefore, we cannot totally explain why these forms are gone. We just need to continue to work together to help these situations occur infrequently.

Question #8: How do we get copies of trial rules that pertain to clerks office?

Answer #8: These rules may be ordered from West Group at 800-328-9352.

Question #9: Can weddings be performed in the office during certain days and hours?

Answer #9: The clerk has the power to solemnize a marriage and may be performed in the office if you wish. Weddings are not limited to only your office.

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QUESTIONS AND ANSWERS FROM CLERKS ANNUAL CONFERENCE (Continued)

Question #10: Is the clerk able to refuse to marry a couple?

Answer #10: Even though the clerk has the power to solemnize a marriage, you do not have to and therefore, may refuse to perform marriages.

Question #11: Where is the Indiana Code regarding marriages?

Answer #11: Indiana Code 31-11-6-1 lists those people who are authorized to solemnize a marriage.

Question #12: Someone wants to come in and scan old records to post to a website in order to make available at no charge to the public. Would we need to charge the person who is scanning?

Answer # 12: If you allow the person to come in your office to scan your records then you would not be able to charge them. However, if you do not let them come in and scan the records but require them to request photocopies or provide them with a copy of your computer disk, then you would charge according to statute.

Question #13: For defendants who are ordered to pay court costs and fines but are not on probation, how would we collect or force payment of court costs and fines?

Answer #13: There are no specific remedies that the statutes address when someone is not on probation. If they are on probation or they have a cash bond then there are some remedies that you can pursue. We would recommend that you contact the judge to see if they have any suggestions that they could offer to help collect these delinquent court costs and fines.

Question #14: May a sworn deputy be a notary public on county office hours? May the notary sign her name but not receive compensation?

Answer #14: No, the position of a deputy and a notary public are both lucrative offices and the Indiana Constitution prohibits a person from holding two lucrative offices. Irregardless whether compensation is received or not, signing the name would be performing the duties of a notary public.

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QUESTIONS AND ANSWERS FROM CLERKS ANNUAL CONFERENCE (Continued)

Question #15: What about marriage application books? Is it still necessary to have the big 22 pound book?

Answer # 15: IC 31-11-4-4(b) states the clerk shall record the application, including the license and certificate of marriage, in a book provided for that purpose. This book is a public record, but it is not prescribed by the State Board of Accounts or the Department of Health. Your marriage record may be a file drawer, a book, maybe even electronic.

Question #16: Can we expunge names from our judgment book by blacking it out altogether?

Answer #16: Expunge means that you do whatever is necessary to make your records show that the entry never existed.

Question #17: On small claims - can cases that have discharge of debtors filed (due to bankruptcy filing) be put in with satisfied and dismissed cases?

Answer #17: We feel like the discharge in bankruptcy is a final determination of the case. Therefore, it would be appropriate to file the case with those that have been satisfied or dismissed. Unless, you know of some other rule from state court administration.

Question #18: My office receives small claims filings with social security numbers on the summons. Do we keep this form confidential because it has the social security number?

Answer #18: If the social security number is required as part of a divorce decree under IC 31-14-11-15 or IC 31-16-9-3 and is the social security number of a child, it is confidential. Otherwise, you need to contact Ms. Ann Mullen O'Connor for a determination as the Public Access Counselor.

Question #19: Since ISETS requires social security numbers, people are finding that we have the social security numbers and addresses on all our people. Do we give these out?

Answer #19: See prior answer. Call Ann.

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QUESTIONS AND ANSWERS FROM CLERKS ANNUAL CONFERENCE (Continued)

Question #20: We must charge \$1.00 for court records - How can court reporters and judges charge \$.15?

Answer #20: IC 33-19-6 that sets the \$1 fee is only applicable to Clerk's. Other county officials and officers are subject to charging the fees set by the county council.

Question #21 Is the only time you mail natural resources abstracts to BMV for failure to appear or pay?

Answer #21: You should contact Ms. Susan Frye of the Bureau of Motor Vehicles.

Question #22: On certified mail does the clerks name have to appear on the signature line (signed by a deputy picking up mail) or can the deputy sign their own name? Any law addressing this?

Answer #22: We know of nothing specific in the statutes to state who can sign for certified mail. Therefore, anyone that is receiving the mail in their capacity as an employee of the clerk of the court could sign their own name.

Question #23: On the statement of collections, should we require an amount be stated? Some judgments contain more than one amount owed. If no amount is stated and more than one amount is due, how do we know what to release?

Answer #23: This is not a State Board of Accounts prescribed form. Therefore, we do not have jurisdiction over the form of this statement. However, it is our opinion that the name of the person that had the judgment and the amount collected should be stated.

Question #24: Copy fee charges, not certified copies; what is a fair charge? Abstractors/attorneys are currently getting free copies.

Answer #24: The new law (SB 321, PL 151) states that the copy fee should be set by the council to recover the direct costs of making a copy. This would include items like paper and toner. It does not include any overhead costs or labor.

Question #25: What do we do with the proof of rubella records we keep?

Answer #25: This is not a part of the current retention schedule and so we will address this to the Public Records Commission to amend the schedule.

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QUESTIONS AND ANSWERS FROM CLERKS ANNUAL CONFERENCE (Continued)

Question #26: Is there a statutory fee of \$1.00 per page for copies made from clerk's records? If so what is the Indiana Code #?

Answer #26: IC 33-19-6. See answer #20.

Question #27: What is the statute for established copy costs for the Clerk?

Answer #27: See answer #26.

Question #28: The new bill on warrants and checks for over 2 years becoming void - Do you still carry on books for 10 years before it goes into State?

Answer #28: At this point, we would suggest you void the warrants after two (2) years and put the item in trust. Then after ten (10) years it would be sent to the Attorney General.

Question #29: We have an appeal where a school corporation is the defendant. A school corporation doesn't have to pay filing fees when they are plaintiff. Do they need to pay \$1.00 per page in an appeal just like anyone else?

Answer #29: We know of nothing that would prevent the school, as the defendant, from paying the copy fees under IC 33-19-6.

Question #30: How long do you have to keep bids on projects that are already completed?

Answer #30: We do not think that bid forms have been included in the COGRIFIN. If your county wants to get rid of these you must use the PR-1, and get approval from all required entities.

QUESTIONS AND ANSWERS FROM TREASURERS ANNUAL CONFERENCE

Question #1: Why does the law allow the original owner to collect the surplus money instead of the county keeping it? In many cases it gives some home and landowners incentive not to pay their taxes. And face it, unpaid taxes cost the county and the paying taxpayers.

Answer #1: We cannot answer why but that is what the law requires and the county is not entitled to the money.

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QUESTIONS AND ANSWERS FROM TREASURERS ANNUAL CONFERENCE (Continued)

Question #2: Can the law be changed to have a homeowner or landowner provide a social security number on real estate property? Because, they will change one initial in their name or use a nickname and say that it's not their property when we try to apply the tax sale surplus from their property on other delinquent properties.

Answer #2: We understand the frustration involved with this but we cannot answer whether the law could be changed to require this. You should work with your legislative committee on this.

Question #3: Why do they change the duplicate number every year on mobile homes? It is very difficult to keep track of delinquent taxes on mobile homes because of the changing of the duplicate number each year. As it stands, it is difficult to get mobile homeowners to pay delinquent taxes because many times, they have someone living in the mobile home. The treasurer has an especially hard time collecting the delinquent taxes because someone else lives in the mobile home. The mobile home park puts the residents name on the mobile home and if the resident changes they do not feel responsible for the taxes. Before you know the mobile home is moved and there is no way to track the owner. This goes on for years and as a result many mobile home taxes remain unpaid.

Answer #3: Most counties do not change the duplicate numbers each year. By doing this we understand the difficulty and confusion this could cause. We would suggest that you get with the county auditor and county assessor and see about changing your county's policy of changing the duplicate numbers every year.

Question #4: On credit card payments is it necessary or mandatory to also validate a "C" copy and save it?

Answer #4: If you have a credit card receipt or statement which you can use to post from then a "C" copy is not necessary. If you don't, then you should use a "C" copy for posting purposes.

Question #5: When a government entity requests advance draws must draws be given for every month (including June and December)?

Answer #5: IC 5-13-6-3 states, "the treasurer shall, upon written request for funds filed... make advancement of taxes collected..." Therefore, you must make an advance payment of taxes each time you receive a proper written request.

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QUESTIONS AND ANSWERS FROM TREASURERS ANNUAL CONFERENCE (Continued)

Question #6: Is there anyway we can make mobile home parks take some responsibility for mobiles moved without a moving permit - still taxes owed - lot not clear?? But clear mobile.

Answer #6: The Indiana Code does not give your office authority to enforce mobile home permits or collect penalties for moving a mobile home without a permit. Therefore, we do not know of anyway for you to hold the mobile home park responsible.

Question #7: When you know someone is deceased, do you bother to put them in judgment for delinquent personal property or just have it CE'd off? How about old judgments?

Answer #7: You should discuss this with the judge. The judge will order the judgment or may not. If the judge does not want to place judgment on a deceased person, then remove the taxes by a certificate of error based on the judge's order not to place judgment. Old judgments can only be removed by court order. Use the court order to support your removal of the taxes by a certificate of error.

Question #8: How are liquidations handled in different treasurers offices? We recently received a letter from an attorney stating - after the liquidation was over there was no money left to pay taxes.

Answer #8: If you don't have a judgment for the personal property tax delinquency you should certify it to the clerk of the court for judgment. If the court has placed a judgment against this company for the delinquent personal property, there are grounds for setting aside the judgment. However, under IC 6-1.1-23.12, a judgment may be set aside only under a finding entered of record by a court having jurisdiction.

Question #9: If we use EFT - can we or should we use regular checking account?

Answer #9: You can use your regular checking account. We would recommend you use a separate checking account particularly if you have concerns about reversals of the EFT's.

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QUESTIONS AND ANSWERS FROM TREASURERS ANNUAL CONFERENCE (Continued)

Question #10: If a "public employee" is being garnished for delinquent taxes, can you put their property up for Tax Sale?

Answer #10: There is nothing in the code to prevent the property from going to tax sale, but if someone is making payments to take care of the delinquency then you may not want to include that property on the tax sale.

Question #11: Can we legally charge for "C" copies? What amount can we charge? Do these fall under the law allowing only the cost? Can we have one price for mortgage companies and a different for public?

Answer #11: You could charge for "C" copies based upon your county's copy ordinance and that would be based upon the direct costs. You must charge the same for all customers.

Question #12: Can a person who has a double wide mobile on real estate have it changed and put on personal property and get this exemption?

Answer #12: No, a mobile home on real estate owned by them, must be assessed as real estate and therefore would not be allowed to get this deduction.

Question #13: Does interest from total investments have to be given out by percentage to other agencies? Re: Health Department, Welfare, Recorder, Civil Defense, Highway, LR & S, and others. 50% goes to general then the rest is divided for those that requested interest.

Answer #13: The interest on tax collections invested is to be quietused into the general fund or the highway fund. The county council is to determine the allocation. Interest on other investments shall be deposited in the general fund or in any other fund the governing body designates.

QUESTIONS AND ANSWERS FROM AUDITORS ANNUAL SPRING CONFERENCE

Question #1: How many sets of IC code books are required to be kept in the auditors office, commissioners, courts, etc? Are these on CD and could we use them instead of books?

Answer #1: You should have at least one set in your office. We believe the Indiana Code is on a CD and that would be appropriate for you to use instead of the books.

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QUESTIONS AND ANSWERS FROM AUDITORS ANNUAL SPRING CONFERENCE (Continued)

Question #2: Is it ever appropriate to reimburse county employees to attend a honorary banquet for a retiring judge or to attend a yearly mental health association banquet?

Answer #2: These appear to be personal items and personal items are not to be paid by county funds. If it is determined that these are expenses required of the employee to attend as a requirement of their job then the county could pay it.

Question #3: Did Cindy Land state that county employees cannot be notaries?

Answer #3: Yes, she did. Elected officials and sworn deputies cannot be a notary public since both positions are lucrative offices.

Question #4: Our county has a travel ordinance that is for reimbursement of travel expense including registration fees. We have had several elected officials that want to attend training (assessor - WIC Director) that must be paid in advance or pay late registration fees - we do not like to pay anything in advance because it is difficult to determine attendance and or cancellations, but would it be allowable to pay registration fees in advance if we are saving money in late registration? Should our ordinance be amended to provide for this?

Answer #4: We would not take an audit exception to registration fees being paid in advance especially where required by the conference and where it will save the county money. This policy should be included in the travel policy.

Question #5: If there has been reports from within a department that ghost employment is taking place, what, if anything can the auditor do? The attorney has been asked for advice but considered it to be a rumor and political not fact - but it is fact. But the employee reporting it does not want their name used because they are in fear of their job.

Answer #5: Any item that comes to your attention that you believe to be a criminal violation should be reported to the State Board of Accounts or a law enforcement agency. We will then look at this during our audit.

Question #6: Where do we pay the registration for State called meetings from? It doesn't come out of unappropriated does it.

Answer #6: The registration fee must come out of the travel budget of your office within the general fund. This does require an appropriation.

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QUESTIONS AND ANSWERS FROM AUDITORS ANNUAL SPRING CONFERENCE (Continued)

Question #7: If the auditor is currently responsible for personnel files on all employees and a personnel department is now being created, is there a proper procedure for releasing these files to personnel? Could individual employees sign a written release authorizing the auditor to turn the file over to the personnel department?

Answer #7: Personnel files are not required, either by law or by guidelines of this agency, to be at any certain location. It is a requirement that these be kept but they may be in any of the following locations: 1) Auditor's office; 2) Individual office of the employee; or 3) personnel office. There is no requirement that the employee sign that these files may be transferred.

Question #8: If a sheriff's department employee exceeds our travel policies \$26 a day meal expense limit, the balance is paid from the commissary fund. Is this allowed?

Answer #8: No, this is not allowed. A county employee must be paid for travel per diem in compliance with the travel policy.

Question #9: What is the code cite which requires the county council to allow EFT?

Answer #9: Under IC 36-2-10-23, the county treasurer authorizes the use of EFT for payments to the treasurer.

Question #10: What is the time frame for a tax sale purchaser to run title search?

Answer #10: Not less than three (3) months or more than five (5) months prior to the filing of the petition for a tax deed but not more than thirty (30) days after the expiration of the period of redemption. (IC 6-1.1-25-4.5)

Question #11: When should tax statements be run? Before the rates are advertised?

Answer #11: Under IC 6-1.1-22-4, you are to advertise immediately after receiving the tax duplicate. The statements can be run anytime after you are 100% sure that the rates are not going to change. However, the statements are not to be mailed until after the advertisement.

Question #12: Is there an IC code which requires legal notice publication (such as sheriff's sales) to be posted in the courthouse where there is 24 hour access to info? - or just during courthouse hours?

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- Answer #12: No, IC 5-14-1-5.5 states that the notice shall be posted at the office of the political subdivision forty-eight (48) hours before the meeting.
- Question #13: We have a fund in the County Users Fees called Jury Pay Fund that each month the Clerk's collections are receipted into. At what point are the funds used and what is the procedure to use the funds?
- Answer #13: The clerk collects this fee and remits to the county auditor on the monthly report of collections and receipted into the county user fee fund. The clerk certifies to the county council the amount of fees collected who shall direct the county auditor to transfer the amount certified to the jury pay fund. The county council shall then appropriate from the jury pay fund an amount to supplement the cost of jury fees. (IC 33-19-8-8 and IC 33-19-10-1)
- Question #14: Education plate fee. Can't that be done or submitted quarterly instead of monthly?
- Answer #14: Per IC 9-18-31-7, the auditor is to distribute these fees received within thirty (30) days.
- Question #15: Is there anyway to have EFT in a county without the treasurer's signature? I have asked our county treasurer to get EFT for over a year and she still feels that it would be too much work for her.
- Answer #15: No, the treasurer must sign and agree to EFT.
- Question #16: Would a deputy from the surveyor's office be allowed per diem for attending the assessor state called conference?
- Answer #16: If they were required to go or are a member of the appeals board, then they are entitled to get what the statute allows. If not, then they would be reimbursed based upon the county travel policy.
- Question #17: When would it be appropriate or what mechanism can be used by a department to donate funds to a civic group? IE: Victims Assistance Fund raiser?
- Answer #17: The department would have to have an appropriation by the county council and a home rule ordinance to donate to the group.

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Question #18: Lately an inference has been made regarding an attorney general opinion existing that states prosecutors and courts can spend appropriated monies (regardless of what fund expenditures would be from) for whatever they see fit. Does such memo/letter exist? What does it really imply?

Answer #18: We are not aware of any letter or opinion and the prosecutor and courts are under the same rules as any other department of the county when it comes to budget procedures and authorized expenditures.

Question #19: Do the courts, prosecutor (or any other elected offices) have to follow the rules or regulations as passed by the commissioners - specifically travel policies?

Answer #19: Yes, all employees of the county must follow the policies as adopted by the county, except for statutory meetings like the State Board of Accounts meeting which are set by statute.

Question #20: If a county has surplus funds, can these funds be invested for bonding in a school corporation building project?

Answer #20: No, the county may not invest in this project.

Question #21: Public Access Law. What is confidential? You stated it is a criminal offense to release confidential information.

Answer #21: IC 5-14-3-1 lists those things that are confidential. Also, with the new law, you should contact Ms Ann O'Connor, the Public Access Counselor, to get an opinion from her as to what is confidential.

Question #22: If and when can we do away with dog fund?

Answer #22: Never

Question #23: How is bankruptcy processed? When can penalties be written off?

Answer #23: Penalties should be written off when you receive a court order from the bankruptcy court.

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Question #24: The code that addresses annexation is confusing as it relates to fire protection - if an area is in a fire district it states the city must assume the fire protection immediately - in another section it states its effective the 2nd January following the date of annexation - which is it?

Answer #24: This is not a normal county function. We believe this is covered under IC 36-4-3-7. Look specifically at subsections (b) and (d). You may need to contact the city attorney.

Question #25: A business sells a town a piece of property in June 98. The business paid the 1999 spring taxes. Can we take off the fall installment of 1999 because the town is exempt?

Answer #25: No, the fall 1999 taxes should not be removed. The business that owned the property on March 1, 1998 owes the full amount of 1999 taxes even though they are not due until 1999. The auditor, treasurer, and assessor may send a letter to the tax board requesting the removal of this tax per IC 6-1.1-36-7.

Question #26: We have outstanding balances due in our change of venue fund that have never been paid (from 1994). Should we send a statement in order to attempt to collect this revenue?

Answer #26: Yes, you should attempt to collect this.

Question #27: How are the court transcript monies to be handled? We have been receipting into a reimbursement line item in the County General Fund. Is this correct? What will these monies be used for?

Answer #27: This should be receipted into the county general fund and is just revenue to support the total general fund budget. It should not be put in a reimbursement line item.

Question #28: Are auditors required to keep copies of property surveys on file?

Answer #28: IC 36-7-4 states that plats of a subdivision outside of a city or town must be filed in the county auditor's office. Also, IC 6-1.1-5-1 requires the county auditor to maintain plats of each township with a second class city with population greater than 35,000.

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Question #29: Is it proper to pay for judges, public defender, and prosecutor dues to the American Bar Association out of county funds?

Answer #29: Bulletin Article, April 1996, Volume 307, Page 8. American Bar Association dues are not payable from county funds.

Question #30: Is this action by the Auditor's office appropriate? "A taxpayer paid his taxes in April 1998. In July of 1998 it was discovered by the Auditor's office that he was allowed an exemption that he should not have been. A certificate of error was done to remove the exemption and a penalty was added on to the additional taxes that were due this year (1999) by the Auditor's office even though it was their error."

Answer #30: The exemption probably should have been removed by an Auditor's Adjustment but more importantly, the taxpayer should not owe a penalty for an exemption that was erroneously allowed by the county auditor.

Question #31: Please explain the difference between a First Deputy and a Chief Deputy? Can you only have one 1st Deputy in the office?

Answer #31: There is no difference between first and chief deputy titles. These are terminologies that different counties use interchangeably. Under IC 36-2-16-4 each county is entitled to one (1) first or chief deputy.

Question #32: After a property owner submits a written request to combine contingent parcels - are any other steps necessary before the record is changed?

Answer #32: Once the owner makes a written request, the assessing official shall consolidate the parcels. (IC 6-1.1-5-16)

Question #33: Is there any provision that would allow payroll claims to be processed by a Personnel Department and sent directly to the computer department for checks to be cut, without the auditor's verification and approval? (Personnel and Computer Departments are not under supervision of the Auditor)

Answer #33: No, the county auditor must be involved in the process somewhere.

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Question #34: Our county has been charged penalty and interest by the Department of Workforce Development for claims the county owes on employees of the former prosecutor (who were not retained by the new prosecutor). We have been told by our State Board of Accounts field examiner that counties are not supposed to pay penalty and interest. Is this so?

Answer #34: Yes, this is generally correct. This could also be a personal charge because you have a duty to not be charged penalty and interest.

Question #35: On electronic transfers, especially when they are at the end of the month, if the money is electronically transferred maybe the last day of the month and then you receive notice from the state after the 1st of the next month, what date should you use on quietus?

Answer #35: You should show the date on which you confirm with the bank that the money is there. This will usually result in a reconciling item during the bank reconciliation process.

Question #36: When will the Annual Financial Report be on computer?

Answer #36: We don't know for sure but the hope will be that the 2000 Annual Report will be able to be completed by the computer.

Question #37: Judge office (Probation) submits claims to pay Visa card bill. Does not attach anything to support charges. Judge say they do not need to since they are allowed by the court. Does the auditor pay without question? If the answer is yes does this include tips for meals and sales tax on purchases?

Answer # 37: You should question this claim because Indiana law requires the claim to be itemized. Therefore, if the claim does not support the charges then the claim should not be paid and force the judge to issue a court order. Tips and sales tax should not be paid.

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Question #38: On page 7-4 of the Auditors Manual, it states that claims or vouchers of the court are not subject to allowance by the board of county commissioners. Does this mean jury claims? What about claims out of the Superior or Circuit Court's budget in the general fund?

Answer #38: This is correct. The county commissioners do not approve the claims of the courts. This would include jury claims.

Question #39: Does a fund need to be dormant for a certain length of time before it is closed out?

Answer #39: No specific time. When the purpose of the fund expires then the fund should be declared dormant and closed out.

Question #40: We have a grant that is completed and there is less than \$200 in the fund. It was a grant that the Health Department had. The grant fund has been dormant for two years. Can I close the fund and put the balance in the Health Fund? Or does the money go to the General Fund?

Answer #40: You should look at the grant agreement or contact the state health department and see if there is any specific stipulations that state where excess funds are to go.

Question #41: If we have the settlement completed and approved early can or should we distribute the money then or wait until closer to the end of the month?

Answer #41: This is up to your discretion.

Question #42: How long can we hold CAGIT and CEDIT money before we distribute it?

Answer #42: CAGIT - IC 6-3.5-1.1-10, distribute May 1 and November 1. CEDIT - IC 6-3.5-7-12, distribute May and November.

Question #43: Are law books (Indiana Codes, Burns Statutes) capital outlay items?

Answer #43: No

Question #44: Is there a particular way that ordinances should be filed?

Answer #44: No particular way.

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Question #45: I am interested in knowing how someone gets involved with the AIC? I would also like to know how the Auditor of the year is chosen?

Answer #45: Contact the Association of Indiana Counties

COMPUTER SYSTEMS

The Indiana State Board of Accounts is concerned that many small units of government within the State of Indiana are unable to obtain computer based accounting systems that meet the State Board of Accounts accounting system computer requirements as documented in the Accounting and Uniform Compliance Guidelines Manuals at a price that is affordable to the governmental unit. Therefore, the State Examiner has initiated a project to evaluate computer based accounting system alternatives available to meet the needs of the governmental units and the control requirements of the State Board of Accounts at an affordable cost.

The State Board of Accounts invites you to provide your comments, suggestions for alternative approaches, and information on potential computer based accounting systems that may meet the governmental unit and State Board of Accounts requirements. The contact person for our agency is :

Paul Gray
Director of Information Technology Services

Your ideas may be mailed to him at:

State Board of Accounts
302 West Washington Street, Room E418
Indianapolis, Indiana 46204

or electronic mail at:

pgray@sboa.state.in.us

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Y2K BACKUPS

Just in case an unforeseen glitch in your computer system occurs on January 1, 2000, we suggest that you consider the following prior to December 31, 1999:

1. Backup all transaction files on disk or tape. Backups should include the operating system such as Windows NT, Windows 95, Windows 98, etc., the application computer programs, and the data contained in the accounting system. Be sure these backups are tested.
2. To ensure a complete set of financial records is available for the next regularly scheduled audit, consider printing a copy of all reports generated by your system including approved forms required for audit as of the last business day of December, 1999.

Additional information relating to specific units is available on the Internet at:
<http://www.state.in.us/iny2k>