

**TOWNSHIP BULLETIN  
and Uniform Compliance Guidelines**

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**August 1999**

ITEMS TO REMEMBER

Per Volume 245, June 1999 Township Bulletin and Uniform Compliance Guidelines, August 31 is the last date for the first publication of a township budget (10 days prior to the public hearing) (IC 6-1.1-17-3).

SEPTEMBER

- September 6: Legal Holiday - Labor Day (IC 1-1-9-1)
- September 7: Last date for second publication of Township Budgets (3 days before the public hearing). (IC 5-3-1-2)
- September 10: Last date for public hearing on proposed budget (at least 10 days prior to the adoption of the budget). Ten (10) or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of the political subdivision not more than seven (7) days after the hearing. (IC 6-1.1-17-5)
- September 16: Last date to file budgets with County Auditor at least two (2) days prior to the first meeting of the County Board of Tax Adjustment if applicable. (IC 6-1.1-17-5) (Contact State Board of Tax Commissioners at 317-232-3773 if conflicts exist with date.)
- September 18: Meeting of County Board of Tax Adjustment. (IC 6-1.1-29-4) Each County Board of Tax Adjustment, if applicable, shall hold its first meeting of each year on September 18th or on the first business day after September 18th if September 18th is not a business day.
- September 20: Last date for meeting of Township Board to make appropriations for 2000 and to fix tax levies. (IC 6-1.1-17-5)
- September: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)
- NOTE: The Township Board should set the salaries of township officials and employees except assessing officials and employees, in conjunction with the preparation and completion of the township budget. (Use Township Form 17)

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ITEMS TO REMEMBER  
(Continued)

OCTOBER

- October 1: On or before this date all duties of the County Board of Tax Adjustment must be completed, except for a consolidated city or county. (IC 6-1.1-17-9)
- Last date to file appeals for an excessive tax levy. (IC 6-1.1-18.5-12)
- As soon as the budgets, tax rates, and tax levies are approved or modified by the county board of tax adjustment, the county auditor shall within fifteen (15) days prepare a notice of the tax rates to be charged on each one hundred dollars of assessed valuation for the various funds in each taxing district. The notice shall also inform the taxpayers of the manner in which they may initiate an appeal of the county board's action.
- October 11: Legal Holiday - Columbus Day (IC 1-1-9-1)
- October 15: Last day to make pension report and payment for third quarter by townships participating in PERF.
- October 31: Last day to file quarterly report for third quarter to Internal Revenue Service.
- October: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

NOVEMBER

- November 2: Legal Holiday - Election Day (IC 1-1-9-1)
- November 11: Legal Holiday - Veterans' Day (IC 1-1-9-1)
- November 25: Legal Holiday - Thanksgiving Day (IC 1-1-9-1)
- November 30: On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the Trustee shall certify a list of the names and addresses of each person who has money due from the township to the County Treasurer. (IC 6-1.1-22-14)
- November: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

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**STATE BOARD OF ACCOUNTS CALLED MEETING**

Once again the State Board of Accounts anticipates (in accordance with IC 5-11-14-1) calling a meeting of all Township Trustees in conjunction with the Township Convention November 18th through November 20, 1999 in Indianapolis. Many items pertaining to our audits of townships will be discussed at our meeting on Thursday, November 18, 1999. Please make plans to attend the meeting and the Township Convention.

We have allowed individuals to pick up Annual Report Packages for other townships at prior meetings. However, several situations have arisen resulting in the townships for whom the packages were picked up, not receiving the information. Therefore, a letter such as the following will be required for anybody to pick up your package at the November 1999 meeting. All other packages will be mailed to the address we currently have on file for each township.

To: State Board of Accounts

From: \_\_\_\_\_ Township Trustee, \_\_\_\_\_ County

Re: 1999 Annual Report Package

Date: \_\_\_\_\_, 1999

Dear Sirs:

\_\_\_\_\_ has my permission to pick up the 1999 Annual Report package for me at the annual meeting for Township Trustees.

\_\_\_\_\_  
Township Trustee

**PAYMENT OF FUNDS DUE DECEASED PERSON**

The State Board of Accounts is often asked the correct method of making payment of money due an official, employee, or other person who has died. The following procedure is authorized by IC 29-1-8-1.

If an executor, administrator or personal representative has been designated by the court, payment should be made to such executor, administrator or personal representative. Payment may be made to a person claiming to be entitled to payment or delivery of property of the decedent without awaiting the appointment of a personal representative or the probate of a will when an affidavit is presented stating (a) no petition for the appointment of a personal representative is pending or has been granted, and (b) forty-five (45) days have elapsed since the death of the decedent, and (c) the value of the gross probate estate less liens and encumbrances thereon does not exceed twenty five thousand dollars (\$25,000), and (d) the claimant is entitled to payment or delivery of the property.

The affidavit furnished should be similar to the following:

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STATE OF INDIANA )  
COUNTY OF \_\_\_\_\_) SS:

AFFIDAVIT FOR TRANSFER OF ASSETS WITHOUT ADMINISTRATION

\_\_\_\_\_, being first duly sworn upon \_\_\_\_\_oath deposes and says:

1. That \_\_\_\_\_ died on the \_\_\_\_\_ day of \_\_\_\_\_, (testate),(intestate) while domiciled in \_\_\_\_\_ County, Indiana.
2. That no petition for the appointment of a personal representative of his estate is pending or has been granted.
3. That forty-five days have elapsed since the death of said decedent.
4. The value of the gross probate estate less liens and encumbrances thereon does not exceed twenty-five thousand dollars (\$25,000).
5. That this affiant is entitled to receive without administration the following listed property from the person, firm or corporation listed opposite said property subject to the items and encumbrances thereon.

KIND OF PROPERTY	WHERE LOCATED	VALUE	LIEN OR ENCUMBRANCES IF ANY	NAME AND ADDRESS OF PERSON, FIRM OR CORPORATION HOLDING PROPERTY OR DECEDENT
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

This affidavit is made for the purpose of inducing the above named holders of said decedent's property to turn said property over to this affiant as provided by law.

\_\_\_\_\_  
AFFIANT

\_\_\_\_\_

\_\_\_\_\_  
ADDRESS

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_

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**FOOD STAMP DISTRIBUTION**

We have received inquiries regarding potential participation in the food stamp programs.

The federal regulation pertaining to the food stamp program often refers to "state agency" in the administration of the Program at the State level. 7 U.S.C. §2012 defines "state agency" as (1) the agency of State government, including the local offices thereof, which has the responsibility for the administration of the federally aided public assistance programs within such State, and in those States where such assistance programs are operated on a decentralized basis, the term shall include the counterpart local agencies administering such programs, and (2) the tribal organization of an Indian tribe determined by the Secretary to be capable of effectively administering a food distribution program under section 2013(b) of this title or a food stamp program under section 2020(d) of this title. "Coupon issuer" means any office of the State agency or any person, partnership, corporation, organization, political subdivision, or other entity with which a State agency has contracted for, or to which it has delegated functional responsibility in connection with, the issuance of coupons to households.

IC 12-13-7-6 concerning the Division of Family and Children states in part "The director of the division shall adopt rules under IC 4-22-2 necessary to administer and supervise the federal Food Stamp Program in Indiana."

The regulation goes on to state in 7 CFR §274.1, that the state agency may assign to other parties such as banks, savings and loans, postal services, and community action agencies, just to name a few, the responsibility for issuance and storage of coupons. However according to the regulation, the state agency remains responsible for the program and must set up issuance and accountability systems in order to assure the coupon issuers are complying with the federal regulations. Yet, the responsibility of review may be delegated to another unit of the state government.

IC 12-20-19-1 states "(a) A township trustee, as administrator of poor relief, may participate in and cooperate with the establishment and use of federal surplus commodities food, cotton, or other stamp plans created by a governmental agency of the United States in the purchase of food, clothing, or other poor relief supplies.

(b) If a township trustee's cooperation and participation in federal surplus commodities or stamp programs can be more efficiently and expeditiously handled in a larger unit than a single township, a group of township trustees, as administrators of poor relief, may do the following:

- (1) Establish a single stamp issuing agency.
- (2) Appoint and designate an issuing agent to issue stamps to recipients entitled to participate in the programs.
- (3) Pay each township's pro rata share of all administrative and other costs incident to the maintenance and operation of the issuing office."

IC 12-20-19-2 states "To establish a revolving fund necessary for a township trustee's participation or administration, the township trustees, as administrators of poor relief, may make claims in the same manner as other poor relief claims are paid by the township."

IC 12-20-19-3 states "(a) The issuing officer employed by a township trustee must take an oath for the faithful performance of the duties of the issuing officer's office.

(b) The issuing officer must furnish a bond:

- (1) payable to the state; and
- (2) conditioned upon the faithful performance of the issuing officer's duties and accurate accounting of all money in the issuing officer's possession.

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(c) The bond required by subsection (b) must be in a penal sum of not less than the total amount of the revolving money coming into the issuing officer's possession from all trustees.

(d) The cost of the bond required by subsection (b) shall be paid by county warrant and charged by the county auditor pro rata against the poor relief accounts of the townships participating in the establishment of the revolving or other fund for the purposes set forth in this chapter."

IC 12-20-19-4 states "(a) The trustees participating in or cooperating with programs under this chapter may issue to eligible recipients orders or stamps for food, clothing, or other items covered under the federal plan.

(b) An order issued under this section must set forth the quantities and prices of each item ordered and the total amount of the order or stamps.

(c) A recipient who receives an order or stamps under this section may present the order or stamps to the issuing officer and is entitled to have issued to the recipient food, cotton, or other vouchers for use in the purchase of poor relief supplies."

We would suggest townships discuss the matter with the township attorney and the Division of Family and Children to arrive at contractual agreements as may be determined necessary, if a township is interested in participating in the program.