


# COUNTY TREASURER'S ▶ Conference

KIM DILLER  
Director of Accounting & Reporting and Local Government  
State Comptroller Tera Klutz

August 3, 2023

The seal of the State of Indiana, featuring a central figure of a Native American man holding a bow and arrow, with a plow and a sheaf of wheat. The text "SEAL OF THE STATE OF INDIANA" is written around the top, and "1816" is at the bottom.


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A black and white photograph of the Indiana State Capitol building, showing its grand facade with columns and a large dome.

## LOCAL GOVERNMENT DIVISION

- ▶ Kim Diller, Director
- ▶ Jill Onion, Assistant Director
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## DISCUSSION ITEMS

- ▶ Settlement Process
- ▶ Property Tax Relief Credit

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## SETTLEMENT PROCESS

- ▶ Requirements under IC 6-1.1-27
- ▶ Settlement Forms
- ▶ Notices & Instructions from State Comptroller's Office
- ▶ Settlement Review & Approval



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## SETTLEMENT PROCESS: Requirements in Indiana Code

IC 6-1.1-27

- ▶ Semi-annual meeting of County Auditor & County Treasurer
- ▶ Certificate of Settlement
- ▶ Distribution of Funds



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## SETTLEMENT PROCESS: Semi-Annual Meeting

- ▶ On or before June 20 & December 20
- ▶ Settlement of taxes & special assessments collected during the preceding 6 months periods ending May 10 & November 10
- ▶ Settlement of any other collections required by law to be paid to the County Treasurer
- ▶ Treasurer's Certificate of Tax Collections to County Auditor



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## SETTLEMENT PROCESS: Certificate of Settlement

- ▶ On or before June 30 & December 31
- ▶ County Auditor sends a copy to the State Comptroller
- ▶ County Auditor pays the amount due to the state as shown on the certificate of settlement



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## SETTLEMENT PROCESS: Distribution of Funds

- ▶ Amount distributed will be equal to the amounts shown on the certificate of settlement, less any amounts that were advanced
- ▶ County Form No. 22 shall be prepared for each unit to which a distribution is due
- ▶ Distributions must occur on or before June 30 & December 31



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## SETTLEMENT PROCESS: Settlement Forms

### State-Approved Forms

- ▶ 49TC
- ▶ 17TC
- ▶ Form 102
- ▶ Form 105



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## SETTLEMENT PROCESS: Settlement Forms, cont.

### Required Forms to Assist in Settlement

- ▶ Settlement Checklist
- ▶ Excise Tax Allocation
- ▶ Excise Tax Reconciliation
- ▶ Fines & Fees Report
- ▶ Quietus Worksheet
- ▶ Settlement to Abstract Reconciliation (December Only)



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# SETTLEMENT PROCESS: State-Approved Forms

## 49TC – County Treasurer’s Certificate of Tax Collections

- ▶ Serves as settlement of taxes
- ▶ Each taxing district listed
- ▶ Both Treasurer & Auditor complete their respective sections



# 49TC – County Treasurer’s Certificate of Tax Collections

## ▶ Section 1 - Treasurer’s Statement of Tax Collections

STATEMENT OF TAX COLLECTIONS (Completed by the County Treasurer's Office)			
1	2	3	4
Total Current & Delinquent Tax, Penalties & Interest Collected, Less Late Payment Penalty Collections on Special Assessments	Property Tax Relief Amount	Total Property Tax for Distribution (Column 1 Plus Column 2)	Excess (Surplus) Tax
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00



# 49TC – County Treasurer’s Certificate of Tax Collections

## ► Section 2 – Auditor’s Taxes Apportioned & Distributed

**TAXES APPORTIONED AND DISTRIBUTED**  
(Completed by the County Auditor’s Office)

5	6	7	8	9
Total Current and Delinquent Tax, Penalties and Interest Distributed	Property Tax Relief Amount Distributed	Total Property Tax for Distribution (Column 5 Plus Column 6)	License Excise Tax Distributed	Total Distributed (Column 7 Plus Column 8)
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00



# 49TC – County Treasurer’s Certificate of Tax Collections

- Section 3 – Settlement of Property Tax Relief Amount
- Pulls data from previous 2 sections

**SETTLEMENT OF PROPERTY TAX RELIEF AMOUNT**  
(Review Section)

10	11	12
Property Tax Relief Amount Due Taxing District From Column 6	Property Tax Relief Collections Per Treasurer’s Records from Column 2	Balance of Property Tax Relief (Column 10 Less Column 11)
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00



# 49TC – County Treasurer’s Certificate of Tax Collections

► **Section 4 – Settlement of Late Payment Penalties**

<b>SETTLEMENT OF LATE PAYMENT PENALTIES (Completed by the County Treasurer’s Office)</b>	
<b>13</b>	
Late Payment Penalty Collections on Special Assessments	0.00
	0.00
	0.00



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# 49TC – County Treasurer’s Certificate of Tax Collections

- Final Section Completed by Treasurer
- Serves as Settlement of any other collections required by law

<b>Add:</b>	
License Excise Tax Collected	0
<b>Total Tax for Distribution (Property Tax Plus Excise Tax)</b>	<b>0</b>
<b>Other Collections:</b>	
Excess (Surplus) Tax from Column 4	0
Demand Fees	0
Tax Sale Costs	0
Conservancy District	0
Credit Civil Penalty	0
Business Personal Property Ordinance Fees	0
Late Payment Penalty on Special Assessments Collected (Reconciles with Column 13)	0
Enter Collection Type	0
Enter Collection Type	0



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# SETTLEMENT PROCESS: State-Approved Forms, cont.

## 17TC – Certificate of County Auditor of Tax Refund Claims

- ▶ Sheet for each taxing district
- ▶ Summary sheet with total of all taxing districts
- ▶ Detail of Property Tax Refunds Deducted from Settlement

Enter County Name Here  
 CERTIFICATE OF COUNTY AUDITOR OF TAX REFUND CLAIMS  
 FOR WHICH CREDIT IS TAKEN ON SETTLEMENT  
 Enter Tax Year Here

Enter TAXING DISTRICT Above

1	2	3	4	5	6
TO WHOM PAID	DATE PAID	WARRANT NUMBER	REFUNDED TO TAXPAYER	PROPERTY TAX RELIEF AMOUNT	TOTAL REFUND
FREE			0.00	0.00	0.00
FREE			0.00	0.00	0.00



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# SETTLEMENT PROCESS: State-Approved Forms, cont.

## Form 102 – Apportionment of Taxes Collected

- ▶ Sheet for each taxing district
- ▶ Section A – Amount available for apportionment
  - Section A – June Settlement
  - Section A-1 – December Settlement
- ▶ Section B – Apportionment
- ▶ Section C – Amount Due to State



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# Form 102 – Apportionment of Taxes Collected

\_\_\_\_\_  
DECEMBER SETTLEMENT SHEET FOR \_\_\_\_\_ ENTER NAME HERE

For Collection of State, County Revenue and Other Taxes for the Year 2021

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1	Collections Certified by County Treasurer:			
2	Property Tax	0.00	0.00	0.00
3	Before Apportionment Adjustments			
4	Less: Erroneous Tax, Penalties and Interest Refunded	0.00	0.00	0.00
	Add: Late Payment Penalties on Unpaid Special			
5	Assessments Collected	0.00		0.00
6	Add or Less: Other Before Apportionment Adjustments	0.00	0.00	0.00
7	Net Property Tax for Apportionment	0.00	0.00	0.00
8	License Excise Tax for Apportionment	0.00		0.00
9	<b>TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

SECTION A-1	DECEMBER SETTLEMENT			
1	<b>CHARGES:</b>			
2	Charges Shown on March Abstract:			
3	Current Property Taxes	0.00	0.00	0.00
4	Late Assessment Penalty	0.00		0.00
5	Statement Processing Charge	0.00		0.00
6	Delinquent Taxes, Penalties and Interest	0.00		0.00
7		0.00	0.00	0.00



# Form 102 – Apportionment of Taxes Collected, cont.

SECTION B APPORTIONMENT	TOTAL NET PROPERTY TAX	LICENSE EXCISE TAX	TOTAL PROPERTY TAX AND EXCISE TAX	
1	County General Fund	0.00	0.00	0.00
2	County Health Fund	0.00	0.00	0.00
3	County Cumulative Bridge Fund	0.00	0.00	0.00
4	County Reassessment Fund	0.00	0.00	0.00
5	FREE	0.00	0.00	0.00
6	FREE	0.00	0.00	0.00
7	FREE	0.00	0.00	0.00
8	FREE	0.00	0.00	0.00
9	FREE	0.00	0.00	0.00
10	FREE	0.00	0.00	0.00
11	FREE	0.00	0.00	0.00
12	FREE	0.00	0.00	0.00
13	FREE	0.00	0.00	0.00
14	FREE	0.00	0.00	0.00
15	FREE	0.00	0.00	0.00
16	Township General Fund	0.00	0.00	0.00
17	Township Civil Bond Fund	0.00	0.00	0.00
18	Township Assistance Fund	0.00	0.00	0.00
19	Township Fire Fighting Fund	0.00	0.00	0.00
20	Township Recreation Fund	0.00	0.00	0.00
21	FREE	0.00	0.00	0.00
22	FREE	0.00	0.00	0.00
23	FREE	0.00	0.00	0.00
24	FREE	0.00	0.00	0.00
25	FREE	0.00	0.00	0.00



# Form 102 – Apportionment of Taxes Collected, cont.

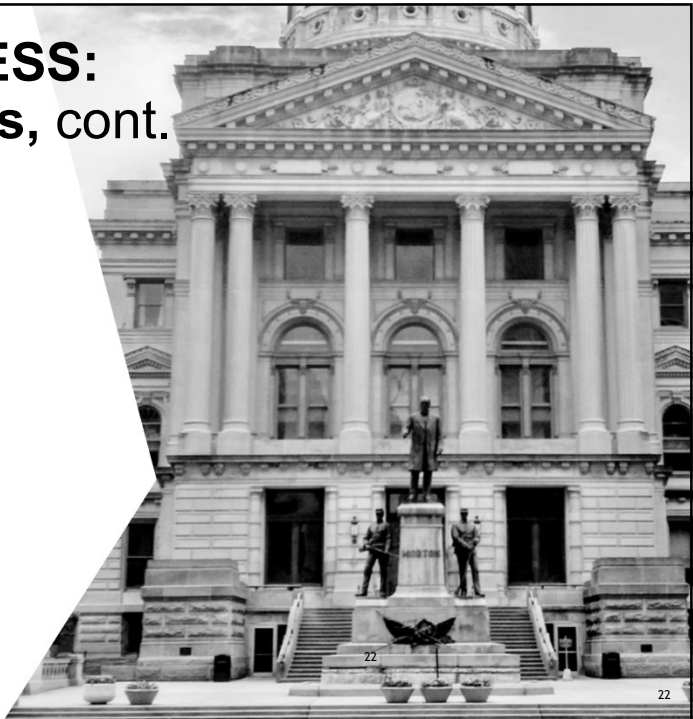
SECTION C		REMITTANCE
DUE STATE ON ACCOUNT OF		AMOUNT
1	Infraction Judgment	0.00
2	Overweight Vehicle Fines	0.00
3	Special Death Benefit	0.00
4	Sales Disclosure Fee	0.00
5	Coroner's Continuing Education Fee	0.00
6	Adult & Juvenile Offender Interstate Compact Fee	0.00
7	Mortgage Recording Fee	0.00
8	Child Restraint Fine	0.00
9	Canine Research and Education Fund	0.00
10	Forest Restoration Fund	0.00
11	Sex/Violent Offender Registration Fee	0.00
12	DLGF Homestead Property Data Base Fund	0.00
13	Violent Crime Victims Compensation Fund	0.00
14	FREE	0.00
15	FREE	0.00
16	FREE	0.00
17	FREE	0.00
18	FREE	0.00
19	FREE	0.00



# SETTLEMENT PROCESS: State-Approved Forms, cont.

Form 105 – Settlement Sheet

- ▶ Total of all Form 102's for the County
- ▶ Serves as the Certificate of Settlement



# FORMS TO ASSIST IN SETTLEMENT: Settlement Checklist

County:  Completed By:  **December Settlement - Balancing Checklist**

### Verify Tax Advances With County Treasurer

1  Verify the total property and excise tax advances with your Treasurer.

### Verify Treasurer and Auditor Excise Tax Difference

2  Use the Treasurer and Auditor Excise Tax Reconciliation Worksheet to verify and reconcile Treasurer and Auditor excise tax difference(s).

### Settlement Sheet Form 105 - Section A-1

3  Line 33 (Certificates of Error Issued During the Year): Net Tax and Penalty column equals the Credit Entered on Tax Duplicate column of the C of E Summary.

4  Line 33 (Certificates of Error Issued During the Year): Property Tax Relief Amount column equals the Less Property Tax Relief column of the C of E Summary.

5  Line 37 (Amount for Apportionment): Net Tax and Penalty column equals the total of Column 1 on the 49TC.

6  Line 39 (Less Erroneous Tax, Penalty and Interest Refunded): Net Tax, Penalty, and Interest column equals the total of Column 1 (Refunded to Taxpayer) on 17TC Summary tab

7  Line 39 (Less Erroneous Tax, Penalty and Interest): Property Tax Relief Amount column equals the total of Column 2 (Property Tax Relief Amount) on the 17TC Summary tab



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# FORMS TO ASSIST IN SETTLEMENT: Excise Tax Allocation

EXCISE TAX ALLOCATION																		
SWETA, 2009 WELFARE EXCISE TAX ALLOCATION AND 2009 SCHOOL EXCISE TAX ALLOCATION DEDUCTIONS CALCULATION WORK SHEET																		
Select your county from the drop-down:																		
Select County Name	Enter June/December Settlement 2009 Year																	
County	Excise Excluded from SWETA																	
Motor Vehicle Excise Tax	Boat Excise Tax	Excise Tax Replacement Credit	Taxing District Number	Aircraft License Excise Tax	Total Excise Subject to SWETA Welfare, & School	SWETA Allocation Factor	SWETA Deduction	2009 Welfare Excise Tax Allocation Factor	2009 Welfare Excise Tax Allocation Deduction	2009 School Excise Tax Allocation Factor	2009 School Excise Tax Allocation Deduction	2009 Welfare Excise Tax Allocation and 2009 School	Excise to Distribute after SWETA 2009 Welfare Excise Tax Allocation and 2009 School	Auto Rental Excise	Heavy Equipment Rental Excise	Vehicle Sharing Excise	Total Excise Tax for Distribution	
FREE	0.00	0.00	0.00	0.00	0.00	0.000000	0.00	0.000000	0.00	0.000000	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00
FREE	0.00	0.00	0.00	0.00	0.00	0.000000	0.00	0.000000	0.00	0.000000	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00
FREE	0.00	0.00	0.00	0.00	0.00	0.000000	0.00	0.000000	0.00	0.000000	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00
FREE	0.00	0.00	0.00	0.00	0.00	0.000000	0.00	0.000000	0.00	0.000000	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00
FREE	0.00	0.00	0.00	0.00	0.00	0.000000	0.00	0.000000	0.00	0.000000	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00
FREE	0.00	0.00	0.00	0.00	0.00	0.000000	0.00	0.000000	0.00	0.000000	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00



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# FORMS TO ASSIST IN SETTLEMENT: Excise Tax Reconciliation

COUNTY TREASURER AND COUNTY AUDITOR EXCISE TAX RECONCILIATION AT SETTLEMENT		7.) PLUS: AUDITOR OF STATE EXCISE TAX CUT REPLACEMENT DISTRIBUTION INCLUDED BY COUNTY AUDITOR IN EXCISE TAX, BUT NOT RECEIVED BY COUNTY TREASURER BY TREASURER CERTIFICATION DATE AND NOT INCLUDED IN TREASURER'S CERTIFIED AMOUNT	
Enter amounts as positive amounts.		0.00	
COUNTY		(See Note at the bottom of this worksheet)	
SETTLEMENT	December 2020	8.) MINUS: EXCISE TAX RECEIVED AFTER THE AUDITOR CUT-OFF DATE	
	ENTER CUT-OFF DATE	0.00	
1.) COUNTY TREASURER CERTIFIED EXCISE TAX	0.00	(See Note at the bottom of this worksheet)	
(License Excise Tax Collected Line of the 497C and should also be the Total Excise Tax on Cashbook at Settlement Certification)		(This is the excise tax received by the treasurer after the auditor's cut-off date and included in the treasurer's certification, but not included in the auditor's excise tax)	
2.) PLUS: EXCISE TAX ADVANCE TOTAL	0.00	9.) PLUS: EXCISE TAX INCLUDED BY COUNTY AUDITOR IN EXCISE TAX AND IS EXCISE TAX RECEIVED WITHIN THE COUNTY AUDITOR'S EXCISE TAX CUT-OFF DATE, BUT NOT YET POSTED TO THE COUNTY TREASURER'S CASH BOOK AND NOT INCLUDED IN THE TREASURER'S CERTIFIED AMOUNT	
(See Note at the bottom of this worksheet)		0.00	
(The Excise Tax Certified and the amount on the Cashbook should have been reduced by the Excise Tax Advances)		(See Note at the bottom of this worksheet)	
3.) MINUS: EXCISE TAX TO BE DISTRIBUTED AT SETTLEMENT	0.00	10.) EQUALS: RECONCILED DIFFERENCE	
(Column 8 of the 497C)		0.00	
4.) MINUS: EXCISE TAX TO BE DISTRIBUTED TO COUNTY GENERAL FUND FOR REIMBURSEMENT OF WATERCRAFT OR BOAT EXCISE TAX	0.00	(Reconciled difference amount should be zero. If not zero, then the difference should be resolved before the Settlement is continued. If the difference is not resolved at the current Settlement, then it must be resolved by the next settlement. If not resolved by the next settlement, then the difference must be distributed at the next settlement using the auditor of state's undistributed excise tax instructions. Also, procedures must be put in place to prevent future differences.)	
(See Note at the bottom of this worksheet)			
5.) MINUS: WELFARE & SCHOOL EXCISE TAX ALLOCATIONS	0.00		
(Enter the amount from the excise tax allocation worksheet)			
6.) EQUALS TREASURER AND AUDITOR EXCISE TAX DIFFERENCE	0.00		

# FORMS TO ASSIST IN SETTLEMENT: Fines & Fees Report

**Report to State Auditor of Settlement Fines and Fees Due State**

To Auditor of State:

I,           Enter County Auditor Name Here          , Auditor of           Enter County Name Here           County, hereby certify that the following amounts of fines and fees are payable to the State this day           Enter date           of           Enter Month                     Enter Year          

Itemization	BU#	SPEED TYPE CODE	Amount
INFRACTION JUDGEMENT FINES	00050	INFRACTION	\$0.00
OVERWEIGHT VEHICLE FINES	00800	OVERWEIGHT	\$0.00
SPECIAL DEATH BENEFIT FEES	00072	SPEC DEATH	\$0.00
SALES DISCLOSURE FEES	00057	SALES DISC	\$0.00
CORONER'S CONTINUING EDUCATION FEES	00240	COR CON ED	\$0.00
ADULT & JUVENILE OFFENDER INTERSTATE COMPACT FEES	00026	ADLT OFFEN	\$0.00
MORTGAGE RECORDING FEES	00050/46	MORT REC	\$0.00
CHILD RESTRAINT FINES	00032	CHILD REST	\$0.00
CANINE RESEARCH AND EDUCATION FUND	00050	CANINE	\$0.00
FOREST RESTORATION FUND	00300	FOR REST	\$0.00
SEX/VIOLENT OFFENDER REGISTRATION FEE	00615	SEX OFFEN	\$0.00
DLGF HOMESTEAD PROPERTY DATA BASE FUND	00057	DLGF HSC	\$0.00
VIOLENT CRIME VICTIMS COMPENSATION PAYROLL	00032	VICT C PAY	\$0.00
FREE	00000	FREE	\$0.00
FREE	00000	FREE	\$0.00
FREE	00000	FREE	\$0.00

# FORMS TO ASSIST IN SETTLEMENT: Quietus Worksheet

- ▶ Property Tax
- ▶ Excise Tax
- ▶ Additional Property Tax
- ▶ Treasurer's Cash
- ▶ Quietus Summary

Revised 3/2019

**QUIETUS WORKSHEET**

Enter County Name Here \_\_\_\_\_ COUNTY \_\_\_\_\_ SETTLEMENT \_\_\_\_\_ Enter Settlement Period Here \_\_\_\_\_

SETTLEMENT QUIETUS SUMMARY	
Total Property Tax Quietus	-
Total Excise Tax Quietus	-
Total Additional Quietus	-
<b>Total Transfer by Quietus</b>	<b>-</b>



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# FORMS TO ASSIST IN SETTLEMENT: Settlement to Abstract Reconciliation

**December Form 105/102 Reconciliation Worksheet**

1) Enter your county number

**Calculation for Section A-1 Line 3 - Current Property Taxes (Net Tax Column)**

Gateway Section	Gateway Subsection	Column	Form 105 Amount
Gross Taxes (1)	N/A (1)	N/A (1)	-
Less: Total Taxes Summary	Summary	Total Credits	-
Plus: TIF Summary	Summary	Levy Captured by TIF	-
Less: Circuit Breaker Report	TIF District Totals	Total Circuit Breaker	-
Less: TIF Property Tax Relief	N/A (1)	N/A (1)	-
Gateway Abstract Current Property Taxes (Net Tax)			-
Less: Amount to be entered on Form 105			-
Variance			-



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## **SETTLEMENT NOTIFICATIONS & INSTRUCTIONS**

- ▶ Memo with Timelines
- ▶ Settlement Instructions
- ▶ Settlement Forms Available on the FTP Site

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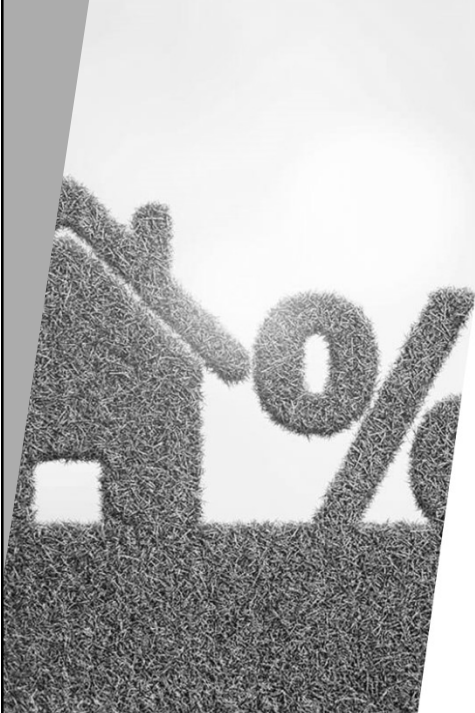
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## **Settlement Review & Approval**

- ▶ Submission on the FTP Site
- ▶ Crowe Review
- ▶ State Comptroller Review
- ▶ Notification of Pre-Approval
- ▶ Form 105 Certification & Payment Submission
- ▶ Final Approval

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## PROPERTY TAX RELIEF CREDIT

Property Tax Relief Income Tax

- ▶ Established under IC 6-3.6-5
- ▶ Applied against individual property tax bills to reduce final taxpayer liability
  - PTRC is not applied against referendum rates
- ▶ Treated as property tax for all purposes
  - Does not reduce the max levy, approved levy, or rate
- ▶ Adopted by the county's adopting body (local income tax council or county fiscal body)
- ▶ May not be greater than 1.25% of AGI

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## PROPERTY TAX RELIEF CREDIT, cont.

IC 6-3.6-5-6 requires the county to determine by ordinance how the Property Tax Relief Income Tax revenue is applied

Treated as property tax – which “bucket” do you want to fill?

- ▶ 1% for Homestead
- ▶ 2% for Residential Property, Long-term Care Property & Agricultural Land
- ▶ Residential as defined by IC 6-1-1-20 6-4
- ▶ 3% for Non-Residential Real Property & Personal Property

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# PROPERTY TAX RELIEF CREDIT, cont.

## Property Tax Relief Workbook

- ▶ Property Tax Relief Income Tax revenue is distributed to taxing units by converting the revenue available into a property tax rate
- ▶ Calculated using the Property Tax Relief Workbook (PTRW)
- ▶ Uses the PTR Income Tax available for distribution in the current year, the Assessed Value & the net taxing district rates
- ▶ Part of the Abstract Process



# PROPERTY TAX RELIEF CREDIT

What can you do with this information?

- ▶ Assist your constituents with questions regarding PTRC
- ▶ Make sure your county's ordinance is updated to reflect the percentages applied to the appropriate buckets

Property Tax Credit Allocation Categories (IC 6-3.6-5-6)	Existing Percent of Revenue	Proposed Percent of Revenue <sup>1</sup>
All Property Tax Allocation Categories	0%	0%
1% Allocation Type: <i>Homesteads eligible for a credit under IC 6-1.1-20.6-7.5.</i>	0%	84%
2% Allocation Type <i>Residential property, agricultural land, long-term care property, and other tangible property eligible for a credit under IC 6-1.1-20.6-7.5.</i>	0%	16%
3% Allocation Type <i>Nonresidential real property, personal property, and other tangible property eligible for a credit under IC 6-1.1-20.6-7.5.</i>	0%	0%
Residential property, as defined in IC 6-1.1-20.6-4.	0%	0%
Qualified Residential Property <i>Refers to any of the following, apartment complex, homestead, or residential rental property<sup>2</sup></i>	100%	

# QUESTIONS & CONTACT INFORMATION

**Kim Diller**

Director of Accounting & Reporting and Local Government Division

State Comptroller Tera Klutz

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Tera Klutz, CPA