

Indiana Auditor of State Annual Settlement Update

Bob Reynolds and Janie Cope
Local Government Division
Indiana Auditor of State

April 2019



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Tera Klutz, CPA

County Auditor's
Conference

LOCAL GOVERNMENT DIVISION

The Team

- | | |
|------------------|------------------|
| □ Bob Reynolds | □ Janie Cope |
| ▪ Director | ▪ Specialist |
| ▪ (317) 232-3309 | ▪ (317) 233-1712 |

Email: LocalGovernment@auditor.in.gov



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About Me

Name: Bob Reynolds

Education: Ball State University – Class of 2008

Professional Credentials: Certified Public Accountant

Double Major: Accounting and Information Systems

Work **Auditor of State's Office (AOS)**

History: 2017 – Present Local Government Division Director

LWG CPAs & Advisors (formerly London Witte Group)

2008 – 2011 Staff Accountant

2011 – 2015 Senior Staff Accountant

2015 – 2017 Manager of Governmental Service



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What we'll discuss today

- Circuit Breaker Adjusted Distribution Rates
- Gateway Abstract Reports
- June 2019 Settlement Overview
- Settlement Form Review



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Circuit Breaker Adjusted Rates

- Due to protected and exempt funds
- Used to “reallocate” circuit breaker loss to proper funds
- Only occurs in taxing districts with circuit breaker loss
- Adjustments vary for all taxing units in all taxing districts



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Circuit Breaker Adjusted Rates

Protected Funds

- Susceptible to circuit breaker loss, however, any loss must be allocated to other non-protected funds.
- Usually debt service funds.
- Require adjustment to circuit breaker adjusted rate, which will increase the rate for protected funds and decrease the rate for non protected funds for same taxing unit.
- Impact: total rate for taxing unit and taxing district **will not** change. (adjustment is only within funds of same taxing unit)



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Circuit Breaker Adjusted Rates

Exempt Funds

- Are **not** susceptible to circuit breaker loss.
- Usually referendum funds.
- Require adjustment to circuit breaker adjusted rate, which will increase the rate for exempt funds and **hold** the rate for non exempt funds constant for same taxing unit.
- Impact: total rate for taxing unit and taxing district **will increase**. (increase is to the exempt fund)



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Circuit Breaker Adjusted Rates

Example of Protected Fund Distribution – Prior to Adjustment

Prior to Adjustment						
Taxing Unit	Fund Type	Certified Rates	Proportional Share			
			CB Loss	Collections	Percentage	
County	NP	\$ 0.50	\$ 4,000	\$ 96,000	20%	
Township	NP	0.50	4,000	96,000	20%	
Library	NP	0.50	4,000	96,000	20%	
City	NP	0.50	4,000	96,000	20%	
School	NP	0.25	2,000	48,000		
School	P	0.25	2,000	48,000	20%	
		\$ 2.50	\$ 20,000	\$ 480,000	100%	
Gross Levy		\$ 500,000				NP = Non Protected
Circuit Breaker loss		(20,000)				P = Protected
Net collections		\$ 480,000				



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Circuit Breaker Adjusted Rates

Example of Protected Fund Distribution – Post Adjustment

		Post Adjustment					
Taxing Unit	Fund Type	Certified Rates	CB Adjustment	Adjusted Rates	Proportional Share		
					CB Loss	Collections	Percentage
County	NP	\$ 0.50	\$ -	\$ 0.50	4,000	96,000	20%
Township	NP	0.50	-	0.50	4,000	96,000	20%
Library	NP	0.50	-	0.50	4,000	96,000	20%
City	NP	0.50	-	0.50	4,000	96,000	20%
School	NP	0.25	(0.02)	0.23	4,000	44,000	
School	P	0.25	0.02	0.27	-	52,000	20%
		<u>\$ 2.50</u>	<u>\$ -</u>	<u>\$ 2.50</u>	<u>20,000</u>	<u>480,000</u>	<u>100%</u>
Gross Levy		\$ 500,000					
Circuit Breaker loss		(20,000)					
Net collections		<u>\$ 480,000</u>					

NP = Non Protected
P = Protected



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Circuit Breaker Adjusted Rates

Example of Exempt Fund Distribution – Prior to Adjustment

		Prior to Adjustment					
Taxing Unit	Fund Type	Certified Rates			Proportional Share		
					CB Loss	Collections	Percentage
County	NP	\$ 0.50	\$	4,000	\$	96,000	20%
Township	NP	0.50		4,000		96,000	20%
Library	NP	0.50		4,000		96,000	20%
City	NP	0.50		4,000		96,000	20%
School	NP	0.25		2,000		48,000	
School	E	0.25		2,000		48,000	20%
		<u>\$ 2.50</u>	<u>\$</u>	<u>20,000</u>	<u>\$</u>	<u>480,000</u>	<u>100%</u>
Gross Levy		\$ 500,000					
Circuit Breaker loss		(20,000)					
Net collections		<u>\$ 480,000</u>					

NP = Non Protected
E = Exempt



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Circuit Breaker Adjusted Rates

Example of Exempt Fund Distribution – Post Adjustment

Taxing Unit	Fund Type	Certified Rates	Post Adjustment		Proportional Share		
			CB Adjustment	Adjusted Rates	CB Loss	Collections	Percentage
County	NP	\$ 0.50	\$ -	\$ 0.50	4,444	95,555	20%
Township	NP	0.50	-	0.50	4,444	95,555	20%
Library	NP	0.50	-	0.50	4,444	95,555	20%
City	NP	0.50	-	0.50	4,444	95,555	20%
School	NP	0.25	-	0.25	2,222	47,778	
School	E	0.25	0.01	0.26	-	50,000	20%
		\$ 2.50	\$ 0.01	\$ 2.51	20,000	480,000	100%
Gross Levy		\$ 500,000					
Circuit Breaker loss		(20,000)					
Net collections		\$ 480,000					



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Gateway Circuit Breaker Reports

- Circuit Breaker Report (Located Under Abstract Sections)
- Information can be exported to excel format
- Contains the following information by fund for all taxing units in county:
 - Total Levy
 - Over 65 Circuit Breaker
 - 1/2/3 Circuit Breaker Credit
 - Post Circuit Breaker Levy (Total Levy Less 65 CB & 1/2/3 CB)
 - Exempt/Protected status for all funds



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Gateway Circuit Breaker Reports

- Circuit Breaker Adjusted Rates (Located Under Abstract Sections)
- Information can be exported to text (for uploading) and excel format
- Contains the following information by fund for all taxing districts:
 - Certified Tax Rate
 - Circuit Breaker Adjusted Rate
 - Rather or not a fund is:
 - Exempt
 - Protected
 - Referendum
 - Includes TIF AV



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Gateway Abstract Survey

- Survey regarding experience interacting with Gateway Abstract
- County auditor responses are critical in the future development of Gateway Abstract
- Survey website: <https://www.surveymonkey.com/r/69RGTQG>
- Please complete survey by Friday June 7, 2019.



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June Settlement

- No Major changes for 2019
- AOS will continue to use FTP site for circulating documents
- Remember to read manual prior to filling out forms
 - Available on AOS website
 - <https://www.in.gov/auditor/1260.htm>
 - Contains instructions and tips



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June Settlement - Review

- Make sure to complete checklist prior to submitting settlement for review
- Crowe LLP will conduct initial review and AOS will conduct final review
- AOS will email county auditor when pre-approval is granted
- E-Signature form will be uploaded to FTP site after pre-approval
- Final approval will occur when:
 - AOS receives E-signature form
 - All funds have been remitted to AOS, **must occur prior to June 28, 2019**



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AOS FTP Site

- AOS FTP Site - <https://aosftp.auditor.in.gov/>
 - Used for circulating documents for settlement
 - Contact localgovernment@auditor.in.gov for login assistance and instructions
 - AOS has uploaded settlement documents to the "From Settlement" Folder
 - County auditors can upload completed settlement documents to the "To Settlements" folder



<input type="checkbox"/>	Name ▲	Size	Date	Owner
<input type="checkbox"/>	Up directory			
<input type="checkbox"/>	From Settlements	4 KiB	2019-05-15 11:46:27	wgarth
<input type="checkbox"/>	To Settlements	4 KiB	2019-05-15 14:57:24	wgarth



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County Highway Engineer Subsidy

- House Enroll Act 1025
 - Increases subsidy from \$20,000 to \$40,000
 - If counties share engineer, subsidiary is no longer split, both counties will receive \$40,000
 - Initial year for increase will be CY 2020



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Settlement Forms

Summary of Forms

- Form 17TC
- Excise Tax Allocation Worksheet
- Excise Tax Reconciliation Worksheet
- Form 49TC
- Form 102 Apportionment Sheet
- Form 105 Settlement Sheet
- Quietus Worksheet



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Settlement Forms

County Form 17TC (Certificate of County Auditor of Tax Refund Claims)

- Summary of all refunds by taxing district.
- Only required at December settlement
- Contains a summary tab, and tab for each taxing district.
- Taxing district detail tabs lists all tax payers who are owed a refund in each taxing district

County Summary Tab

	1	2	3
TAXING DISTRICT	REFUNDED TO TAXPAYER	PROPERTY TAX RELIEF AMOUNT	TOTAL REFUND
001 Center Township	0.00	0.00	0.00
002 Southern Township	0.00	0.00	0.00
003 Bobs Civil City	0.00	0.00	0.00

Taxing District Detail Tab

	1	2	3
TAXING DISTRICT	REFUNDED TO TAXPAYER	PROPERTY TAX RELIEF AMOUNT	TOTAL REFUND
001 Center Township	0.00	0.00	0.00
002 Southern Township	0.00	0.00	0.00
003 Bobs Civil City	0.00	0.00	0.00



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Settlement Forms

County Form 17TC (Certificate of County Auditor of Tax Refund Claims)

Reconciling Forms

- The taxing district total of **Refunded to Taxpayer** from the Form 17TC is entered on line 4, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Net Tax, Penalty and Interest** column of Section A of the Form 102 Apportionment Sheet.
- The taxing district total of the **Property Tax Relief Amount** column of the Form 17TC is entered on line 4, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Property Tax Relief Amount** column of Section A of the Form 102 Apportionment Sheet.
- The taxing district total of the **Total** column of the Form 17TC should agree with the **Total** column of line 4, **Less: Erroneous Tax, Penalties and Interest Refunded** of the Form 102 Apportionment Sheet.



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Settlement Forms

Excise Tax Allocation

- Form used to calculate remittance to AOS

Excise Tax	Total Excise	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	Excise to Distribute after SWETA, 2009 Welfare Excise Tax Allocation and 2009 School Excise Tax Allocation Deductions
North Blue Creek	0.00	0.010308	0.00	0.052078	0.00	0.339499	0.00	0.00
South Blue Creek	0.00	0.010322	0.00	0.047889	0.00	0.314097	0.00	0.00

Excise Tax Reconciliation

- 10 step reconciliation of treasure's and Auditor's Cashbook
- Settlement manual includes tips on completing reconciliation



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Settlement Forms

Excise Tax - Reconciling Forms

Excise Tax Allocation Worksheet

- The column J excise to distribution total **should agree with** the 49TC column 9 **Total License Excise Tax Distribution** and the Excise Tax Reconciliation line 3

Excise Tax Reconciliation

- Item 1 "County Treasurer Certified Excise Tax" **should agree** with the **cell D144** of the 49TC
- Item 3 "Excise Tax to be Distributed" **should agree** with the 49TC column 9 **Total License Excise Tax Distribution** and the Excise Tax Allocation Worksheet total column J



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Settlement Forms

County Form 49TC (County Treasurers Certificate of Tax Collection)

- Completed by both county auditors and county treasurers
- Purpose of the form is for:
 - County Treasurers: to calculate and report the certified tax collections and for county (columns 1-4 and 13)
 - County Auditors: to calculate and report taxes to be apportioned and distribute (columns 5 through 12)
- Form 49TC also used to calculate settlement of property tax relief.



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Settlement Forms

County Form 49TC (County Treasurers Certificate of Tax Collection)

- County treasurer will certify tax collections on 49TC

	STATEMENT OF TAX COLLECTIONS (Completed by the County Treasurer's Office)				SETTLEMENT OF LATE PAYMENT PENALTIES (Completed by the County Auditor's Office)
	1	2	3	4	13
TAXING DISTRICT	Total Current and Delinquent Tax, Penalties and Interest Collected, and 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	Late Payment Penalty Collections on Special Assessments
001 - Center Township	394,690.55	25,715.52	420,406.07	694.04	0.00
002 - Southern Township	99,381.19	4,027.44	103,408.63	76.72	0.00
003 - Bob's Civil City	388,807.32	26,852.34	415,659.66	101.80	0.00
TOTALS	882,879.06	56,595.30	939,474.36	872.56	0.00
Add:					
License Excise Tax Collected			1,565,910.13		
Total Tax for Distribution (Property Tax Plus Excise Tax)			2,505,384.49		



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Settlement Forms

County Form 49TC (County Treasurers Certificate of Tax Collection)

- County treasurer will also list other collections
- Includes (but not limited to) Demand fees, tax sale fees, Storm water fees.

Other Collections:	
Excess (Surplus) Tax from Column 4	0.00
Demand Fees	0.00
Tax Sale Costs	0.00
Conservancy District	0.00
Business Personal Property Ordinance Fees	0.00
Ineligible Homestead Credit Tax	0.00
Ineligible Homestead Credit Civil Penalty	0.00
Late Payment Penalty on Special Assessments Collected (Reconciles with Column 13)	0.00
NSF Fee	0.00
Attorney Fee	0.00
Weed Liens	0.00
Drainage Fee	0.00
Barrett Law	0.00
Classified Forest	0.00
Delinquent Sewers	0.00
Unsafe Building Lien	0.00
Delinquent Dog Tax	0.00
Storm Water	0.00
Solid Waste	0.00
Ditch Reconstruction	0.00
TOTAL	0.00



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Settlement Forms

County Form 49TC (County Treasurers Certificate of Tax Collection)

- County auditor completes columns 5 through 12
- Amounts entered by county auditor should reconcile to county treasurer's entries
- Any differences are reconciled on the quietus worksheet

TAXES APPORTIONED AND DISTRIBUTED (Completed by the County Auditor's Office)					SETTLEMENT OF PROPERTY TAX RELIEF AMOUNT (Review Section, Column 13 completed by the County Auditor's Office if necessary)		
5	6	7	8	9	10	11	12
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)	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)
394,690.55	25,715.52	420,406.07	14,391.12	434,797.19	25,715.52	25,715.52	0.00
99,381.19	4,027.44	103,408.63	1,904.33	105,312.96	4,027.44	4,027.44	0.00
388,807.32	26,852.34	415,659.66	15,897.25	431,556.91	26,852.34	26,852.34	0.00
101,901.46	5,175.94	107,077.40	3,696.29	110,773.69	5,175.94	5,175.94	0.00
984,780.52	61,771.24	1,046,551.76	35,888.99	1,082,440.75	61,771.24	61,771.24	0.00



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Settlement Forms

County Form 49TC (County Treasurers Certificate of Tax Collection)

Reconciling Forms

- Column 5 total of **Total Current and Delinquent Tax, Penalties and Interest Distributed** should agree to Form 105 Net Tax Penalty & Interest column total on line 7 or 43 **Total Net Amount For Apportionment**.
- Column 6 total of **Property Tax Relief to be Distributed** should agree to Form 105 Net Tax Penalty & Interest column total on line 9 or 45 **Total Net Amount For Apportionment**.
- Column 8 total of **License Excise Tax Distributed** should agree to Form 105 Net Tax Penalty & Interest column total on line 7 or 44 **License Excise Tax for Apportionment**.
- Column 9 total of **Total Distributed** should agree to Form 105 Total column total on line 9 or 45 **Total Net Amount for Apportionment**.



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Settlement Forms

County Form 102 (Apportionment Sheet)

- For June settlement only complete Section A & B. (A-1 is completed in December)
- Section A calculates the total amount available for apportionment for each individual taxing district
- Line 4 "Erroneous Tax, Penalties and Interest Refunded" should agree with Form 17TC

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
5	Add: Late Payment Penalties on Unpaid Special Assessments Collected	0.00	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	0.00
9	TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8	0.00	0.00	0.00



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Settlement Forms

County Form 102 (Apportionment Sheet)

- Section B calculates total funds available for apportionment by fund.

	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



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Settlement Forms

County Form 105 (Settlement Form)

- Section A: Calculates total funds available for apportionment for total County. (Incremental total of Form 102)
- Amounts reported in Section A should agree with 49TC

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
5	Add: Late Payment Penalties on Unpaid Special Assessments Collected	0.00	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	0.00
9	TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8	0.00	0.00	0.00



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Settlement Forms

County Form 105 (Settlement Form)

- Section B: Calculates apportionment for each fund for each unit type in County
- Section B totals should always equal line 9 of Section A

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



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Settlement Forms

Quietus Worksheet

- Used to reconcile differences between treasurer’s and auditor’s cashbooks
- Contains five worksheets (tabs)
 1. Summary
 2. Property Tax
 3. Excise Tax
 4. Additional Property Tax Quietus
 5. Treasurer’s Cash (Prop Tax)
 6. Additional Quietus



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Settlement Forms

Quietus Worksheet (Property Tax and Excise)

- Used to reconcile advances or record fees out of distribution
- Fund names/gross amounts must agree to Section B of the Form 105

Property Tax

FUNDS	Gross Property Tax for Distribution	Less:	Less:	Net Property Tax for Distribution
		Property Tax Advances (Enter as a Negative)	Exam of Records (Enter as a Negative)	
General	0.00	0.00	0.00-	
Health	0.00	0.00	0.00-	
Cumulative Bridge	0.00	0.00	0.00-	
Reassessment	0.00	0.00	0.00-	

Excise Tax

FUNDS	Gross Excise Tax for Distribution	Less:	Net Excise Tax for Distribution
		Excise Tax Advances (Enter as a Negative)	
General	0.00	0.00-	
Health	0.00	0.00-	
Cumulative Bridge	0.00	0.00-	
Reassessment	0.00	0.00-	



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Quietus Worksheet (Additional Property Tax)

- Represents property taxes collected by the treasurers office that will to be allocated to a separate fund

Additional Property Tax Worksheet

Overpayments from Overpayment Listing & 49TC Column 1 Reconciliation (If applicable)	Quietus to Surplus Tax
NSF Checks or, if applicable, other Settlement adjustments from Line 41 of Form 105	0.00 Fund
Tax Refund (The amount should be the same as the Amount Refunded to Taxpayer Total of the Form 17TC and the Net Tax, Penalty & Interest Column of the Refund Line of the Form 105 Line 4 in June and Line 39 in December)	Quietus to County General
	0.00 Fund
Exam of Records from Property Tax Worksheet Exam of Records Column and Form 22's Total Balance of Property Tax Relief if the total amount of column 12 of the 49TC is a negative amount	Quietus to County General
	0.00 Fund
	Quietus to County General
	0.00 Fund
FREE	0.00 Quietus to LIT PTR Fund
	Quietus to fund to be
	0.00 determined



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Settlement Forms

Quietus Worksheet (Treasurer's Property Tax)

- Used for reconciling items on the treasurer's cashbook

Treasurer's Property Tax Worksheet

Treasurer's Property Tax at Certification (49TC Column 3 Property Tax Total)	0.00
Less: Total Property Tax Advance Amount (Must be negative amount)	0.00
Plus: Late Payment Penalty on Special Assessments to be distributed	0.00
Equals: Net Property Tax at Certification	-
Plus: Balance of Property Tax Relief if the total amount of column 12 of the 49TC is a positive amount	0.00
FREE	0.00



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Settlement Forms

Quietus Worksheet (Additional Quietus)

- Represents fees collected by the treasure’s office that will to be allocated to a separate fund

Additional Quietus Worksheet

Amount	Purpose	Fund	Receipt Info
0.00	Surplus Tax	Surplus Tax Fund	Available For Use
0.00	Demand Fees	County General Fund	Available For Use
0.00	Tax Sale Cost	County General Fund	Available For Use
0.00	Conservancy District Collections	Conservancy District Fund	Available For Use
0.00	Sewer Lien	Sewer Lien Fund	Available For Use
0.00	Weed Mowing Lien	Weed Mowing Lien Fund	Available For Use
0.00	FREE	To Be Determined	Available For Use



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Questions and Answers

Local Government Division

- | | |
|---|---|
| <input type="checkbox"/> Bob Reynolds | <input type="checkbox"/> Janie Cope |
| <input type="checkbox"/> Director | <input type="checkbox"/> Specialist |
| <input type="checkbox"/> (317) 232-3309 | <input type="checkbox"/> (317) 233-1712 |

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