

JUNE 2013 SETTLEMENT INSTRUCTIONS

SETTLEMENT FILING INFORMATION

Settlement filing is done by emailing worksheets and documents that are in an electronic format and by faxing documents that are not in an electronic format to the Settlement Department. The following documents must be emailed to the Settlement Department when the June Settlement is filed with the Auditor of State's Office:

- ✓ One Settlement Sheet Form 105.

The Settlement Sheet Form 105 is an Excel worksheet provided by the Auditor of State's office. You must use the Settlement Sheet Form 105 provided by the Auditor of State's Office when the Settlement is emailed to the Settlement Department for approval.

- ✓ One County Treasurer's Certificate of Tax Collections Form 49TC.

The Form 49TC is an Excel worksheet provided by the Auditor of State's Office. You may use a property tax software generated form that has been approved by AOS.

- ✓ One Certificate of Tax Refunds Form 17TC, if property tax refunds are deducted.

The Form 17TC is an Excel worksheet provided by the Auditor of State's Office. You may use a property tax software generated form that has been approved by AOS. There are columns on the spreadsheet that verify the individual credit amounts equal the total property tax replacement credit and total homestead credit.

If tax refunds are deducted in the settlement and the refunds include property tax replacement credit and homestead credit, then a check to the state for the state property tax replacement credit and state homestead credit portion of the refunds must be sent to the Settlement Department before the Settlement will be given final approval.

- ✓ The Excise Tax Allocation Deduction Calculation Worksheet must be submitted. This is an Excel worksheet that was provided by the Auditor of State's Office. You must use the current worksheet provided.
- ✓ The 2008 and Prior Delinquent Tax and Penalty Collection Fund Deduction Calculation Worksheet. This worksheet is an Excel worksheet that was provided by the Auditor of State's Office. You must use the current worksheet provided. **This is only applicable if your county has opted to continue to track 2008 & Prior Delinquent Tax and Penalty Collections.**
- ✓ Treasurer/Auditor Excise Tax Reconciliation Worksheet. This Worksheet is an Excel worksheet that was provided by the Auditor of State's Office. You must use the current worksheet provided.
- ✓ **NEW THIS SETTLEMENT!!** Distribution Rates Listing from your property tax software system.

Once you receive approval of the submitted forms listed above, you can proceed with settlement.

- ✓ Quietus Worksheet is to be completed, provided and approved as a part of the settlement approval process.

HIGHLIGHTS OF SETTLEMENT ISSUES

- The 2008 & Prior Delinquent Tax & Penalty form is no longer a requirement. Counties may opt to continue to separately track and distribute the 2008 & Prior Delinquent Tax & Penalty. The 49TC will still include the column for the treasurer to designate the collections of 2008 & prior delinquent tax and penalties in case your county opts to continue tracking and distributing the 2008 & prior delinquent tax and penalty collections. The Settlement Sheet Form 105 will include line 5 for the reporting of the state's share of the collections of 2008 & prior delinquent tax and penalties if your county opts to continue tracking and distributing the 2008 & prior delinquent tax and penalty collections.
- The Settlement Form 105 and Apportionment Form 102 now include an additional line in Section A to report the collections of late payment penalties on unpaid special assessments.
- The Settlement Form 105 and the Apportionment Form 102 now include an additional line in Section A to allow the county to include any pre-apportionment adjustments to the settlement. Pre-apportionment adjustments may include corrections to prior settlements or any other pre-apportionment adjustments deemed necessary.
- The Settlement Sheet Form 105 Excel worksheet provided by the Auditor of State's Office must be emailed to the Settlement Department when the Settlement is being filed with Auditor of State's Office for approval.
- Adjusted property tax rates and not DLGF certified property tax rates must be used to calculate property tax distributions by county auditors in counties where circuit breaker credit exempt referendum funds exist. Also, Lake and St Joseph must use adjusted property tax rates where circuit breaker exempt debt service and lease rental funds exist. Adjusted property tax rates are calculated by the auditor of state's office and provided to the county auditors of the affected counties.
- Counties who have adopted local property tax replacement credit and/or homestead credit and/or residential property tax replacement credit must include these credit dollars in the June 2013 Settlement. At a minimum 5/12's of the credit dollars shown on the 2012 pay 2013 Abstract must be included in the June 2013 Settlement. Settlements that do not include this minimum amount of credit dollars will not be approved. You must read the Apportionment Sheet, Form 49TC and Settlement Sheet instructions included later in these June Settlement instructions.
- Also included in June Settlement are the Excise Tax Allocations which includes the SWETA, 2009 Welfare Excise Tax, and the 2009 School Excise Tax Allocations. You must read the **EXCISE TAX ALLOCATION DEDUCTIONS** instructions included later in these June Settlement instructions.
- The Treasurer's Report of Collections, 49TC, now has Section 3 for the county treasurer to report the collection of late payment penalties on special assessments.
- A reminder to LOIT Operating Levy Freeze counties. The LOIT Operating Levy Freeze Equivalency Rates provided to you by the DLGF are to be added to the certified property tax rates and the combined rates are used for the distribution of **excise tax**.

HIGHLIGHTS OF SETTLEMENT ISSUES continued...

- The Quietus Worksheet is now required to be filed and approved before the Form 105 Settlement Sheet is printed and sent to the county.
- A checklist to verify the settlement documentation is correct and in balance is available. The check list **must** be used prior to sending settlement documents for approval.

You will not receive an official approval until you have signed and returned the printed Settlement Sheet we provide you. Also, to receive an official approval the SWETA, 2009 welfare and 2009 school excise tax allocations due the state, the state's portion of 2008 & prior delinquent tax collections, if applicable, and, if any, the property tax replacement credit and state homestead credit due the state must be remitted. The fines and fees must also be remitted. The fines and fees, SWETA, 2009 welfare and 2009 school excise tax allocations due the state, the state's portion of 2008 & prior delinquent tax collections, and if any, the property tax replacement credit and state homestead credit due the state can be combined on one check. You will need to provide a breakdown of the amount remitted.

If you mail the settlement, it is recommended you do not use certified mail service. Regular mail service or overnight mail services work better for deliveries to our office. The overnight mail services do generally deliver to our office by the next day.

Mailing address: Auditor of State
Settlement Director
Room 240 State House
200 W. Washington
Indianapolis, IN 46204-2793

The following instructions are organized in the recommended order of completion. **Please read the following instructions completely before beginning the June Settlement.**

FORM 17TC - CERTIFICATE OF TAX REFUNDS

You **are not** required to deduct property tax refunds in the June Settlement. If property tax refunds are deducted in the June Settlement, then you must file the Certificate of Tax Refunds Form 17TC with the settlement.

An electronic Form 17TC has been created in Excel. The electronic Form 17TC provided by the Auditor of State's office must be used. The only exception is if your software vendor has provided an excel worksheet identical to our electronic form 17TC.

The spreadsheet contains a summary sheet (tab) for the taxing district totals and a sheet (tab) for each taxing district. The taxing district totals from each taxing district sheet (tab) are automatically copied to the summary sheet (tab).

The summary (sheet) tab is labeled Summary Tab. The taxing district tabs are labeled A(1) through A(50). Instructions on how to rename the taxing district tabs A(1) through A(50) to your taxing district names are included below. If you need more than fifty (50) taxing district sheets please contact our office. **Do not add or delete worksheets to our form.**

Entering County Name and Tax Year to Summary Sheet

To enter the county name and settlement year to the Summary Tab, enter the following information:

Where the words "ENTER COUNTY NAME HERE" appears in blue (cell C4), enter the county name.

Where the words "ENTER TAX YEAR HERE" appears in blue (cell C7), enter the year of the settlement.

The County Name and Tax Year will be automatically updated on each individual taxing district sheet.

To Rename Taxing District Tabs

To rename the tabs beginning with Tab A(1) to your taxing district names do the following:

- Right clicking on the tab
- Select Rename
- Then type the taxing district name and press enter

Continue this process until you have renamed a tab for every taxing district.

To complete the data for each taxing district, enter the following information:

Entering Taxing District Name to Taxing District Sheet

In the cell above where "Enter Taxing District Above" appears in blue (cell A8), enter the taxing district name. The spreadsheet automatically copies the taxing district name to the Summary Tab.

CERTIFICATE OF TAX REFUNDS - FORM 17TC
(Continued)

Entering Tax Refund Information to Taxing District Sheets

After you have completed the taxing district information, you can begin entering the tax refund information for individual taxpayers.

There are 100 lines available in each taxing district tab for entry of tax refunds. If you need additional lines, you must contact either Brenda Alyea or Janie Cope. They will assist you with increasing the number of lines. **DO NOT DELETE UNUSED WORKSHEETS.**

As a recommendation you may want to use a separate worksheet for refunds for 2008 and prior years as this information is used on the 2008 & Prior Delinquent Tax and Penalty Collection Fund Deduction Calculation Worksheet.

Below is a description of each column and what data is to be entered.

Column One: **“To Whom Paid”** enter the name of the taxpayer who received the refund.

Column Two: **“Date Paid”** enter the date the refund was paid.

Column Three: **“Warrant Number”** enter the check number of the refund.

Column Four: **“Refunded to Taxpayer”** enter the amount refunded to the taxpayer **including interest** paid to the taxpayer. This information can be found on the 17T form, line 102 total due claimant.

Column Five: **“Total State and Local Property Tax Replacement Credit”** enter the Property Tax Replacement Credit amount of the refund. Almost all property tax refunds for tax years prior to payable 2009 will include property tax replacement credit. This information can be found on the 17T form, line 100 property tax replacement credit.

Column Six: **“Total Homestead Credit and Residential Property Tax Replacement Credit”** enter the Homestead Credit amount of the refund. Almost all homestead property tax refunds for tax years prior to payable 2011 will include homestead credit. This information can be found on the 17T form, line 100 homestead credit.

Column Seven: **“State Property Tax Replacement Credit Due State”** is the state property tax replacement credit portion of the refund.

Column Eight: **“LOCAL LOIT (CAGIT or COIT) Property Tax Replacement Credit Due Local LOIT (CAGIT or COIT) PTRC Fund”** is the local LOIT (CAGIT or COIT) property tax replacement credit portion of the refund, if applicable.

If your county has a Local LOIT (CAGIT or COIT) Property Tax Replacement Credit rate and the refund pertains to a tax year when both the State Property Tax Replacement and Local LOIT Property Tax Replacement Credit are applicable, then the amount of property tax replacement credit of the refund will need to be broken down between State Property Tax Replacement Credit and Local LOIT property tax replacement credit.

CERTIFICATE OF TAX REFUNDS - FORM 17TC
(Continued)

The calculation method is as follows:

STATE PROPERTY TAX REPLACEMENT CREDIT PORTION (column 7):

Total property tax replacement credit amount divided by total property tax replacement credit rate times the state property tax replacement credit rate..

LOCAL LOIT (CAGIT OR COIT) PROPERTY TAX REPLACEMENT CREDIT PORTION (column 8):

Total property tax replacement credit amount divided by total property tax replacement credit rate times the local LOIT (CAGIT or COIT) property tax replacement credit rate.

The combination of these two amounts must come back to the total property tax replacement credit. If the total of the state property tax replacement credit portion and the local LOIT property tax replacement credit portion is off by a few cents due to rounding you will need to adjust one of the amounts so that the total of the state property tax replacement credit portion and the local LOIT property tax replacement credit portion adds up to the total property tax replacement credit amount of the refund.

| | | |
|-----------|---------------------------------|----------------|
| Example : | Total PTRC amount of the refund | \$100.00 |
| | State PTRC rate | 15.0000 |
| | Local LOIT PTRC rate | <u>10.0000</u> |
| | Total PTRC rate | 25.0000 |

Calculate the State Property Tax Replacement Credit Portion:

\$100.00 (total PTRC of refund) divided by 25.0000 (the total PTRC rate) = 4.00
4.00 times 15.0000 (the State Property Tax Replacement Credit Rate) = \$60.00

Calculate the Local LOIT Property Tax Replacement Credit Portion:

\$100.00 (total PTRC of refund) divided by 25.0000 (the total PTRC rate) = 4.00
4.00 times 10.0000 (the local LOIT Property Tax Replacement Credit Rate) = \$40.00

| | |
|--|----------------|
| State Property Tax Replacement Credit Portion | \$60.00 |
| Local LOIT Property Tax Replacement Credit Portion | <u>\$40.00</u> |
| Total Property Tax Replacement Credit of Refund | \$100.00 |

Column Nine: **“State Homestead Credit Due State”** is the state homestead credit portion of the refund.

Column Ten: **“HEA1001 State Homestead Credit Due HEA1001 Fund”** is the HEA1001 state homestead credit portion of the refund.

CERTIFICATE OF TAX REFUNDS - FORM 17TC
(Continued)

Column Eleven: **“COIT Homestead Credit Due COIT HSC Fund”** is the COIT homestead credit portion of the refund.

Column Twelve: **“CEDIT Homestead Credit Due CEDIT HSC Fund”** is the CEDIT homestead credit portion of the refund.

Column Thirteen: **“CEDIT Residential Property Tax Replacement Credit Due CEDIT Residential PTRC Fund”** is the CEDIT Residential Property Tax Replacement Credit portion of the refund.

Column Fourteen: **“LOCAL LOIT (CAGIT or COIT) Homestead Credit Due LOIT (CAGIT or COIT) HSC Fund”** is the local LOIT (CAGIT or COIT) homestead credit portion of the refund.

Column Fifteen: **“LOCAL LOIT(CAGIT or COIT) Residential Property Tax Replacement Credit Due Fund”** is the local LOIT (CAGIT or COIT) residential property tax replacement credit portion of the refund.

If the refund includes homestead credit(s) the amount of the homestead credit will need to be broken down between State homestead credit and, if applicable, HEA1001 state homestead credit, COIT homestead credit, CEDIT homestead credit, Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit, and Local LOIT (CAGIT or COIT) Homestead Credit.

The calculation method is as follows:

STATE HOMESTEAD CREDIT PORTION (column 9):

Total homestead credit amount divided by total homestead credit rate times the state homestead credit rate.

HEA1001 STATE HOMESTEAD CREDIT PORTION (column 10):

Total homestead credit amount divided by total homestead credit rate times the HEA1001 state homestead credit rate.

COIT HOMESTEAD CREDIT PORTION (column 11):

Total homestead credit amount divided by total homestead credit rate times the COIT homestead credit rate.

CEDIT HOMESTEAD CREDIT PORTION (column 12):

Total homestead credit amount divided by total homestead credit rate times the CEDIT homestead credit rate.

CERTIFICATE OF TAX REFUNDS - FORM 17TC
(Continued)

CEDIT RESIDENTIAL PROPERTY TAX REPLACEMENT CREDIT PORTION (column 13):

Total homestead credit amount divided by total homestead credit rate times the CEDIT residential property tax replacement credit rate.

LOCAL LOIT (CAGIT OR COIT) HOMESTEAD CREDIT PORTION (column 14):

Total homestead credit amount divided by total homestead credit rate times the local LOIT (CAGIT or COIT) homestead credit rate.

LOCAL LOIT (CAGIT OR COIT) RESIDENTIAL PROPERTY TAX REPLACEMENT CREDIT PORTION (column 15):

Total homestead credit amount divided by total homestead credit rate times the local LOIT (CAGIT or COIT) residential property tax replacement credit rate.

The combination of these amounts must come back to the total homestead credit amount of the refund. If the total of the State, HEA1001, COIT, CEDIT homestead credit portions, Local LOIT (CAGIT or COIT) residential property tax replacement credit portion, and the Local LOIT (CAGIT or COIT) homestead credit portion is off by a few cents due to rounding you will need to adjust one of the amounts so that the total of the applicable homestead credits add up to the total homestead credit amount of the refund.

The following example is for a parcel that only has State, HEA1001 state, and CEDIT homestead credit. If your refund includes any other applicable credit rates you would use the same formula as listed above and be certain to total the individual credit portions to be certain they add back to the total homestead credit amount of the refund

| | | |
|-----------|-------------------------|----------|
| Example : | Total HSC of the refund | \$600.00 |
| | State HSC rate | 15.0000 |
| | HEA1001 state rate | 10.0000 |
| | CEDIT HSC rate | 12.5000 |
| | Total HSC rate | 37.5000 |

Calculate the State Homestead Credit Portion:

\$600.00 (total HSC of refund) divided by 37.5000 (the total HSC rate) = 16.00
16.00 times 15.0000 (the State Homestead Credit Rate) = \$240.00

Calculate the HEA1001 State Homestead Credit Portion:

\$600.00 (total HSC of refund) divided by 37.5000 (the total HSC rate) = 16.00
16.00 times 10.0000 (the total HEA1001 State Homestead Credit Rate) = \$160.00

CERTIFICATE OF TAX REFUNDS - FORM 17TC
(Continued)

Calculate the CEDIT Homestead Credit Portion:

\$600.00 (total HSC of refund) divided by 37.5000 (the total HSC rate) = 16.00
16.00 times 12.5000 (the total CEDIT HSC rate) = \$200.00

| | |
|--|-----------------|
| State Homestead Credit Portion | \$240.00 |
| HEA1001 State Homestead Credit Portion | \$160.00 |
| CEDIT HSC Credit Portion | <u>\$200.00</u> |
| Total HSC of Refund | \$600.00 |

The result does come back to the total HSC of the refund. No rounding adjustment is necessary.

Column Sixteen: **“Total Refund”** is the total of the Refunded to Taxpayer amount plus the Tax Replacement Credit amount plus the Total Homestead Credit amount. The spreadsheet calculates this amount.

The spreadsheet automatically calculates the totals for each taxing district and copies the taxing district name and totals to the **“Summary Tab”**.

If the tax refunds are included in the June Settlement, then the spreadsheet must be emailed to the Settlement Department when the Settlement is filed. Please check to be certain there are no amounts listed in the proof columns at the far right of the spreadsheet. If there are amounts in the proof column, you will need to review each worksheet to find the error and make the necessary corrections.

The Proof of State and Local Property Tax Replacement Credit column is a formula comparing the total amount of property tax replacement credit of the 17T to the breakdown of state PTRC and LOIT PTRC. This amount must be zero. If the amount in the Proof column is not zero, then the amounts and calculation of those amounts entered in columns 5, 7 and 8 will need to be checked.

The Proof of Homestead Credit and Residential Property Tax Replacement Credit column is a formula comparing the total amount of homestead credit of the 17T to the breakdown of state HSC, HEA 1001 State HSC, COIT HSC, CEDIT HSC, CEDIT Residential PTRC, Local LOIT HSC and Local LOIT Residential PTRC. This amount must be zero. If the amount in the Proof column is not zero, then the amounts and the calculation of those amounts entered in columns 6 and 9 through 15 will need to be checked

If the tax refunds deducted in the settlement include state property tax replacement credit and/or state homestead credit, then a check to the state for the amount of the **state portion** of property tax replacement credit and **state portion** of the homestead credit **must be** sent to the Settlement Department before the Settlement will be given final approval.

Please net the State Property Tax Replacement Credit and State Homestead Credit amounts and remit on one check.

If applicable, a quietus must be written from tax collections to the LOIT (CAGIT or COIT) property tax replacement credit fund for the local property tax replacement credit portion of the refunds. Also if applicable, a quietus must be written from tax collections to the HEA1001 HSC Fund and/or the COIT Fund and/or the

CERTIFICATE OF TAX REFUNDS - FORM 17TC
(Continued)

CEDIT HSC Fund and/or the LOIT (CAGIT or COIT) HSC Fund for the local homestead credit portion of the refunds, and, if applicable, to the LOIT (CAGIT or COIT) residential property tax replacement credit fund for the residential property tax replacement credit portion of the refunds.

Applying Form 17TC Data to Apportionment Sheet Form 102

The taxing district total of the **Refunded to Taxpayer** column of 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 Apportionment Sheet.

The taxing district total of the **Total Tax Replacement Credit** column of the Form 17TC is entered on Line 4, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Property Tax Replacement Credit** column of Section A of the Apportionment Sheet. This total includes the state portion of property tax replacement credit and, if applicable, the local LOIT (CAGIT or COIT) property tax replacement credit.

The taxing district total of the **Total Homestead Credit** column of the Form 17TC is entered on Line 4, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Homestead Credit** column of Section A of the Apportionment Sheet. This total includes the State and HEA1001 state portion of homestead credit and, if applicable, COIT homestead credit, CEDIT homestead credit, CEDIT residential property tax replacement credit, local LOIT (CAGIT or COIT) homestead credit, and/or local LOIT (CAGIT or COIT) residential property tax replacement credit.

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 Apportionment Sheet Form 102, Section A.

DELINQUENT TAX AND PENALTY DEDUCTION INSTRUCTIONS

It is no longer a requirement to report the 2008 & prior delinquent taxes and penalties collected. However, if your county opts to continue to report these tax and penalty collections, please follow the instructions as listed. Your county will need to request the 2008 & Prior Del Tax and Penalty Deduction worksheet from the Auditor of State's office.

Prior to the calculation of the distribution of property taxes a portion of the 2008 and prior delinquent taxes and penalties collected is deducted. The calculation of the 2008 and prior delinquent taxes and penalties deduction amount is made by using the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet provided by the Auditor of State's Office. In the remainder of these instructions the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet will be referred to as the Del Tax Deduction Calculation Worksheet.

*****PLEASE NOTE***For those counties with School Districts that experienced a property tax levy shortfall as determined by the Department of Local Government Finance for the School General Fund, the Auditor of State's office will also be providing a worksheet that includes the calculation of the portion of 2008 & Prior Delinquencies collected for the School General Fund. The following instructions apply to both counties with school districts that experienced a levy shortfall and those counties whose school districts did not experience a levy shortfall.**

For Settlement the county treasurer will certify in Column 2 of the County Treasurer's Certificate of Tax Collections – Form 49TC the collections of 2008 and prior delinquent taxes and penalties.

If requested the Auditor of State's office will provide counties with a Del Tax Deduction Worksheet. If you are a county with a school property levy shortfall the form is titled (County Name) 2008 & Prior Del Tax Fund Deduction Worksheet with School Shortfall. These instructions will refer to both forms as the Del Tax Deduction Worksheet. The county auditor will enter in the first column of the Del Tax Deduction Calculation Worksheet the amounts shown in Column 2 of the Form 49TC.

In the second column of the Del Tax Deduction Calculation Worksheet the county auditor will enter the total amount, if any, of the 2008 and prior property tax refunds that are being included in the Settlement.

The Del Tax Deduction Calculation Worksheet will calculate the 2008 and prior delinquent tax and penalty amount to be deducted prior to the calculation of the property tax distribution. The calculation will be based on the fund percentages entered to the Del Tax Deduction Calculation Worksheet and the amounts entered in the first column and the amount entered in the second column of the Del Tax Deduction Calculation Worksheet.

The calculated 2008 and Prior Delinquent Tax and Penalty deduction amount is the amount in the last column of the Del Tax Deduction Calculation Worksheet. The amount in the last column of the Del Tax Deduction Calculation Worksheet is entered on Line 5 "Less: State's Share of 2008 and Prior Delinquent Tax and Penalties Collected" line of the Apportionment Sheet and Settlement Sheet.

When the Settlement is filed with the Settlement Department the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet must be emailed to the Settlement Department.

DELINQUENT TAX AND PENALTY DEDUCTION INSTRUCTIONS (Continued)

At the time the Settlement quietus are prepared the delinquent tax and penalty deduction amount must be quietus to funds.

The total amount shown on the Del Tax Deduction Calculation Worksheet for the state fair fund, state forestry fund, medical assistance to wards fund, hospital care for the indigent fund and the children with special health care needs fund amounts is to be quietus to a separate fund. The separate fund will need to be established and the suggested title of the fund is “State’s Share of Delinquent Taxes and Penalties Fund”.

The total amount shown on the Del Tax Deduction Calculation Worksheet for the family and children’s fund and the children’s psychiatric residential treatment services fund is to be quietus to the county’s levy excess fund or the rainy day fund if so adopted by ordinance by the county council.

At the time Settlement distribution checks are issued to taxing units a check must be sent to the Settlement Department for the delinquent tax and penalty deduction amount that was quietus to the “State’s Share of Delinquent Taxes and Penalties Fund”.

Final approval of the Settlement will not be given until the Settlement Department has received the check for the total amount shown on the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet for the state fair fund, state forestry fund, medical assistance to wards fund, hospital care for the indigent fund and the children with special health care needs fund.

The County Family & Children fund and the County Psychiatric Fund amounts are not sent to the state.

For counties that still have an amount to remit to a school corporation general fund, you will remit the total amount shown on the worksheet for the school general fund directly to the school corporation referenced on the second page of the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet with School Levy Shortfall. The school general fund delinquent tax and penalty deduction amount will be distributed directly to the applicable school corporation and reported on a separate Certificate of Tax Distribution Form 22. This only affects a hand full of counties

TREASURER AND AUDITOR EXCISE TAX RECONCILIATION WORKSHEET

Our office has constructed a Treasurer and Auditor Excise Tax Reconciliation Worksheet to be used to reconcile the License Excise Tax. Making certain the reconciliation worksheet is complete and correct will provide assurance the balance of license excise tax for the next settlement is accurate. The License Excise Tax amount reported by the county treasurer on the Form 49TC will be an amount different from the amount being distributed by the county auditor.

Following are instructions of the amount to be entered on each line of the Treasurer and Auditor Excise Tax Reconciliation Worksheet.

County Treasurer Certified Excise Tax. The amount entered on this line is the amount certified by the county treasurer on the License Excise Tax Collected line in Column 6 of the Treasurer's Certification of Tax Collections Form 49TC. The excise tax certified on the Form 49TC must be the total of all excise tax types shown in the Other Sources Section of the treasurer's cash book as of the date of the treasurer's certification. The total excise tax types may include vehicle excise tax, auto excise tax, boat excise tax, watercraft excise tax, aircraft excise tax, auto rental excise tax, excise tax replacement and/or lottery credit. No county will have all of these excise tax types because in my description of excise tax types I have included all of the different labels I have heard county auditors and county treasurers give to the types of excise tax. The total excise tax certified by the county treasurer **does not include excise surtax and wheel tax**. In other words the excise tax certified on the Form 49TC by the county treasurer and shown on the excise tax reconciliation must not include excise surtax and wheel tax.

Plus: Excise Tax Advance Total. The amount entered on this line is the excise tax amount advanced to taxing units since the last settlement. Each time excise tax was advanced a quietus should have been prepared and posted to the treasurer's cash book and the auditor's funds ledger. On the treasurer's cash book the quietus should have reduced the excise tax in the Other Sources Section of the cash book and increased the funds ledger amount in the Funds Ledger Section of the cash book. The excise tax certified by the treasurer is the excise tax shown in the Other Sources Section of the cash book as of the certification date and this amount of excise tax has been reduced by the amount of the excise tax advances, but the excise tax included in the settlement by the county auditor is not reduced by the excise tax advances and this is the reason the excise tax advance amount is a treasurer and auditor excise tax reconciliation item.

Minus: Excise to be Distributed at Settlement. The amount entered on this line is the total of Column 12 of the Form 49TC. The excise tax to be distributed is the excise tax determined by the county auditor as of the county auditor's cut-off date minus the excise tax allocation amounts and minus the amount, if any, deducted for watercraft or boat excise tax refunds. The county auditor's excise tax cut-off date is the "as of" date chosen by the county auditor to include excise tax in the settlement. New for 2012, the June Settlement excise tax cut-off date is the end of March and the December Settlement excise tax cut-off date is the end of September. The excise tax cut-off date can be another date as long as it is reasonable and is consistent from year to year.

The amount entered on this line must be entered as a positive amount.

TREASURER AND AUDITOR EXCISE TAX RECONCILIATION WORKSHEET

Continued...

Minus: Excise Tax to be Distributed to County General Fund for Reimbursement of Watercraft or Boat Excise Tax. The amount entered on this line is the amount deducted from excise tax for reimbursements of watercraft or boat excise tax refunds paid from the county general fund. If a refund of watercraft or boat excise tax is paid by the county, then the county should be reimbursed from excise tax at the next settlement. The reimbursement is accomplished by deducting the refund amount from the applicable taxing district excise tax amount. This deduction is to occur before the calculation of the excise tax allocation amounts. A quietus to the general fund equal to the refund deduction amount is prepared at the time settlement quietus are prepared. At the time settlement quietus are posted to the cash book the excise refund quietus is posted against the excise tax in the Other Sources Section of the cash book and reduces the excise tax in the Other Sources Section of the cash book. The quietus is also posted to the Funds Ledger Section of the cash book and increases the Funds Ledger Section of the cash book.

The amount entered on this line must be entered as a positive amount.

Minus: Welfare and School Excise Tax Allocations. The amount entered on this line is the Remittance to State amount from the Excise Tax Allocation Worksheet.

Equals Treasurer and Auditor Excise Tax Difference. The amount on this line is calculated by the worksheet. The calculation is Line 1 plus Line 2 minus Lines 3, 4 and 5. If this reconciliation worksheet is completed correctly, then Line 6 should rarely equal zero because there is almost always a timing difference between the excise tax certified by the county treasurer and the excise tax included in the settlement by the county auditor. A difference amount on Line 6 is acceptable, but Lines 7 through 9 should account for the difference and Line 10 should equal zero.

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. If the county auditor's June Settlement excise tax cut-off date is the end of March and the county auditor included in the June Settlement excise tax the auditor of state excise tax cut replacement distribution sent in April for the March excise tax cut and the county treasurer did not include in the excise tax certification the excise tax cut replacement distribution sent in April for the March excise tax cut, then the April excise tax cut replacement distribution for the March excise tax cut is the amount shown on this line.

If the county auditor's December Settlement excise tax cut-off date is the end of September and the county auditor included in the December Settlement excise tax the auditor of state excise tax cut replacement distribution sent in October for the September excise tax cut and the county treasurer did not include in the excise tax certification the excise tax cut replacement distribution sent in October for the September excise tax cut, then the October excise tax cut replacement distribution for the September excise tax cut is the amount shown on this line.

TREASURER AND AUDITOR EXCISE TAX RECONCILIATION WORKSHEET

Continued...

Minus: Excise Tax Received after the Auditor Cut-off Date. The amount entered on this line is the excise tax received by the treasurer after the county auditor's cut-off date and is not included in the settlement by the county auditor, but is posted to the treasurer's cash book and included in the treasurer's certified excise tax amount.

For example, if the county auditor's June Settlement excise tax cut-off date is the end of March and the treasurer receives deposits of April excise tax that are posted to the cash book and included in the certified excise tax amount, then the April deposits are shown on this line.

If the county auditor's December Settlement excise tax cut-off date is the end of September and the treasurer receives deposits of October excise tax that are posted to the cash book and included in the certified excise tax amount, then the October deposits are shown on this line.

The above scenarios typically occur when the treasurer's practice is to post branch excise to the cash book at the same time the BMV reports the branch deposits to the treasurer.

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. The amount entered on this line is the excise tax received by the treasurer by the county auditor's cut-off date and is included in the settlement by the county auditor, but is not posted to the treasurer's cash book and is not included in the treasurer's certified excise tax amount.

For example, if the county auditor's June Settlement excise tax cut-off date is the end of March and not all of the deposits of March excise tax are posted to the cash book and included in the certified excise tax amount, then the un-posted and uncertified March excise tax amounts are shown on this line. This situation typically occurs when the treasurer only post branch excise tax to the cash book when the branch bank statement is received and the March bank statement received in April and posted in April did not included all of the March excise tax amounts.

If the county auditor's December Settlement excise tax cut-off date is the end of September and not all of the deposits of September excise tax are posted to the cash book and included in the certified excise tax amount, then the un-posted and uncertified September excise tax amounts are shown on this line. This situation typically occurs when the treasurer only post branch excise tax to the cash book when the branch bank statement is received and the September bank statement received in October and posted in October did not included all of the September excise tax amounts.

It would be very, very rare to have an amount on Line 8 and an amount on Line 9.

Equals: Reconciled difference. The amount on this line is calculated by the worksheet. The calculation is Line 6 plus Line 7 and 9 minus Line 8. If this reconciliation worksheet is completed correctly and the treasurer and auditor excise tax accounting are in balance, then this line will equal zero.

EXCISE TAX ALLOCATION DEDUCTIONS

Prior to the calculation of the distribution of excise tax a portion of excise tax is deducted for allocations to be sent to the Settlement Department at Settlement. The calculation of the allocations will be made by using the Excise Tax Allocation Deduction Worksheet provided by the Auditor of State's Office. The Auditor of State's office will be providing the Excise Tax Allocation Deduction Worksheet to each county. **The current worksheet must be used.**

At Settlement enter in the "Total Excise" column of the Excise Tax Allocation Deduction Worksheet the excise tax available for distribution before the deduction of the excise tax allocations.

The Excise Tax Allocation Deduction Worksheet will calculate the SWETA Deduction, the 2009 Welfare Excise Tax Allocation Deduction and the 2009 School Excise Tax Allocation Deduction based on the excise tax amount entered in the "Total Excise" column and the excise tax allocation factors entered in the SWETA, 2009 Welfare and the 2009 School factor columns.

In the final column of the Excise Tax Allocation Deduction Worksheet is the excise tax amount for distribution after the deduction of the allocations. The excise tax amount in the final column is the excise tax amount to be entered in Column 12 of the County Treasurer's Certificate of Tax Collections – Form 49TC. The excise tax amount in the final column of the Excise Tax Allocation Deduction Worksheet is also the excise tax amount entered on the "License Excise Tax For Apportionment" line of the Apportionment Sheet and the Settlement Sheet.

When the Settlement is filed with the Settlement Department the Excise Tax Allocation Deduction Worksheet must be emailed to the Settlement Department.

At the time the Settlement quietus are prepared the total of the Excise Tax Allocation Deduction Worksheet must be quietus to a separate fund. You can, if you want, quietus all three allocation amounts to the same fund you have quietus SWETA to in the past, or you can establish a new fund and quietus all three of the allocations to the new fund.

At the time Settlement distribution checks are issued to taxing units a check must be sent to the Settlement Department for the total of the excise tax allocation deductions.

Final approval of the Settlement will not be given until the Settlement Department has received the check for the total excise tax allocations as shown on the Excise Tax Allocation Deduction Worksheet.

FORM 102 - APPORTIONMENT SHEET SECTION A

The Apportionment Sheet Form 102 is very similar to the Settlement Sheet Form 105. Both have a Section A for June Settlement, a Section A-1 for December Settlement and a Section B for the apportionment of taxes. Only the Settlement Sheet Form 105 has a Section C for fines and fees due state amounts. An Apportionment Sheet Form 102 is prepared for each taxing district. The Settlement Sheet Form 105 is the total of all Apportionment Sheets. Some counties have replaced Apportionment Sheets with worksheets generated from tax systems, or have created Apportionment Sheets with spreadsheet software. Whether you use the State Board of Accounts prescribed Apportionment Sheet (an example of which is illustrated on page 9-43 of the County Auditor's Manual), worksheets generated by your tax system, or an electronic spreadsheet created using spreadsheet software, the following instructions apply to the completion of the Apportionment Sheet.

| SECTION A | | JUNE SETTLEMENT | NET TAX, PEN & INT | PROPERTY TAX REPL. CREDIT | HOMESTEAD CREDIT | TOTAL |
|-----------|--|-----------------|--------------------|---------------------------|------------------|-------------|
| 1 | Collections Certified by County Treasurer: | | | | | |
| 2 | Property Tax | | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | Before Apportionment Adjustments | | | | | |
| 4 | Less: Erroneous Tax, Penalties & Interest Refunded | | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | Less: State's Share of 2008 and Prior Delinquent Tax and Penalties Collected | | 0.00 | XXXXXXXXXX | XXXXXXXXXX | 0.00 |
| 6 | Plus: Late Payment Penalties on Unpaid Special Assessments | | 0.00 | XXXXXXXXXX | XXXXXXXXXX | 0.00 |
| 7 | Plus or Minus: Other Before Apportionment Adjustments | | 0.00 | 0.00 | 0.00 | 0.00 |
| 8 | Net Property Tax for Apportionment | | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | License Excise Tax For Apportionment | | 0.00 | XXXXXXXXXX | XXXXXXXXXX | 0.00 |
| 10 | TOTAL FOR APPORTIONMENT - Total of Lines 8 and 9 | | 0.00 | 0.00 | 0.00 | 0.00 |

Line 2 - Property Tax

Net Tax, Penalty and Interest Column – Is the amount certified by the treasurer in column 3 of the Treasurer's Certificate of Tax Collections Form 49TC. If the treasurer has included surplus tax collections in column 1 or column 2 of the Form 49TC, then the amount on line 2 should be the column 3 amount of the Form 49TC **less** the surplus tax collections.

Line 2 - Property Tax

Property Tax Replacement Credit Column – Is the amount certified by the treasurer in column 4 of the Treasurer's Certificate of Tax Collections Form 49TC. If the county has LOIT (COIT or CAGIT) property tax replacement credit, then the Property Tax Replacement Credit Column will equal the LOIT property tax replacement credit. The LOIT property tax replacement credit amount included in the Property Tax Replacement Credit Column will depend on the LOIT distributions the county has received from the state.

FORM 102 - APPORTIONMENT SHEET

SECTION A

(Continued)

If applicable, at least 5/12's of the abstract LOIT Property Tax Replacement Credit amount must be included in the June Settlement. The county auditor should have written a warrant to the county treasurer from the LOIT PTRC Fund. The county treasurer should have posted the warrant to the treasurer's cashbook as LOIT PTRC. The taxing district breakdown should have been the taxing district amounts shown on the abstract. **If these steps have not been done, then they need to be completed at this time and before the June Settlement process begins.**

Any Settlement filed by a LOIT property tax replacement credit county that does not include LOIT property tax replacement credit, if applicable, will not be approved.

Line 2 - Property Tax

Homestead Credit Column – Is the amount certified by the treasurer in column 5 of the Treasurer's Certificate of Tax Collections Form 49TC.

If the county has COIT homestead credit, CEDIT homestead credit, LOIT (CAGIT or COIT) homestead credit, and/or LOIT Res PTRC, then the Homestead Credit Column should include COIT homestead credit, CEDIT homestead credit, LOIT (CAGIT or COIT) homestead credit, and/or LOIT Res PTRC. The COIT homestead credit, CEDIT homestead Credit LOIT (CAGIT or COIT) homestead credit, or LOIT Res PTRC amount included in the Homestead Credit Column will depend on COIT homestead credit, CEDIT homestead credit, LOIT (CAGIT or COIT) homestead credit, and/or LOIT Res PTRC distributions the county has received from the state. At a minimum the amount or amounts should be at least 5/12's of the Abstract amount. **If these steps have not been done, then they need to be completed at this time and before the June Settlement process begins.**

Any Settlement filed that does not include the proper amount of homestead credit or, if applicable, residential property tax replacement credit will not be approved.

Line 2 – TOTAL

Total Column - The amount in the **Total** column is the total of the Net Tax Penalty & Interest column, the Property Tax Replacement column and the Homestead Credit column.

Line 4 - Less: Erroneous Tax, Penalties and Interest Refunded

Net Tax Penalty and Interest Column – Is the amount from the **Refunded to Taxpayer** column of the Certificate of Tax Refunds Form 17TC.

Line 4 - Less: Erroneous Tax Penalties and Interest Refunded

Property Tax Replacement Credit Column – Is the amount from the **Total Tax Replacement Credit** column of the Certificate of Tax Refunds Form 17TC.

FORM 102 - APPORTIONMENT SHEET

SECTION A

(Continued)

Line 4 - Less: Erroneous Tax, Penalties and Interest Refunded

Homestead Credit Column – Is the amount from the **Total Homestead Credit** column of the Certificate of Tax Refunds Form 17TC.

Line 4 – TOTAL

Total Column - The amount in the **Total** column is the total of the Net Tax Penalty & Interest column, the Property Tax Replacement column and the Homestead Credit column. This amount should also equal the Total Refund column of the 17TC.

Line 5 – Less: State’s Share of 2008 and Prior Delinquent Tax and Penalties Collected

NOTE: This line will only be used if your county opts to continue to track and distribute the 2008 & prior delinquent tax collections.

Net Tax Penalty and Interest Column – Line 4 of Section A of the Apportionment Sheet is equal to the amount shown in the “Taxing District Total Deduction Amount” column of the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet.

Line 5 - TOTAL

Total Column – The amount in the **Total** column is the same as the amount in the Net Tax Penalty & Interest column.

Line 6 –Plus Late Payment Penalties on Unpaid Special Assessments

Line 6 is where the late payment penalties collected on unpaid special assessments is reported. The total reported on Line 6 must agree with the total district amount reported in the Special Assessment Penalties worksheet of the 49TC.

Special assessments include ineligible homestead credits, Sewer Liens, Weed Liens, etc.

Line 6-TOTAL

Total Column – The amount in the **Total** column is the same as the amount in the Net Tax Penalty & Interest column.

Line 7- Other Before Apportionment Adjustments

NOTE: The Apportionment Form 102, Section A, Line 7 is the amount of pre-apportionment adjustments to the settlement. Pre-apportionment adjustments may include corrections to prior settlements, ineligible homestead back taxes and civil penalties, or any other pre-apportionment adjustments deemed necessary.

FORM 102 - APPORTIONMENT SHEET

SECTION A

(Continued)

Net Tax Penalty and Interest Column – Line 7 of the Section A of the Apportionment Sheet is amount of any pre-apportionment adjustments that need to be made.

Line 7 – Other Before Apportionment Adjustments

Property Tax Replacement Credit Column - Line 7 of the Section A of the Apportionment Sheet is the amount of any pre-apportionment adjustments for property tax replacement credit. This line is not to be used for property tax replacement credit from refunds. Property tax replacement credits for refunds are entered on line 3.

Line 7 – Other Pre-apportionment Adjustments

Homestead Credit Column - Line 7 of the Section A of the Apportionment Sheet is the amount of any pre-apportionment adjustments for homestead credit. This line is not to be used for homestead credit from refunds. Homestead credits for refunds are entered on line 3.

Line 8 - Net Property Tax for Apportionment

Net Tax Penalty and Interest Column - Line 8 of Section A of the Apportionment Sheet is equal to line 2 minus line 4 minus line 5 plus line 6 plus or minus line 7. The **Net Tax Penalty and Interest** column amount on line 8 of Section A of the Apportionment Sheet is the amount to be entered in column 8, Tax, Penalties and Interest column of the Treasurer's Certificate of Tax Collections Form 49TC.

Line 8 - Net Property Tax for Apportionment

Property Tax Replacement Credit Column - Line 8 of Section A of the Apportionment Sheet is equal to line 2 minus line 4 plus or minus line 7. The **Property Tax Replacement Credit** column amount on line 8 of Section A of the Apportionment Sheet is the amount to be entered in column 9, Property Tax Replacement Credit column of the Treasurer's Certificate of Tax Collections Form 49TC.

Line 8- Net Property Tax for Apportionment

Homestead Credit Column - Line 6 of Section A of the Apportionment Sheet is equal to line 2 minus line 4 plus or minus line 7. The **Homestead Credit** column amount on line 8 of Section A of the Apportionment Sheet is the amount to be entered in column 10, Homestead Credit column of the Treasurer's Certificate of Tax Collections Form 49TC.

Line 8- Net Property Tax for Apportionment

Total - Line 8 of Section A of the Apportionment Sheet is equal to line 2 minus line 4, minus line 5, plus line 6 and plus or minus line 7. The **Total** column amount on line 8 of Section A of the Apportionment Sheet is the amount of property tax to be apportioned in the June Settlement and is the amount to be entered in column 11, Total Property Tax for Distribution column of the Treasurer's Certificate of Tax Collections Form 49TC.

FORM 102 - APPORTIONMENT SHEET

SECTION A

(Continued)

Also, the total of the **Total Net Property Tax** column of **Section B** of the Apportionment Sheet **must** agree with the **Total** column on **line 8 of Section A** of the Apportionment Sheet.

Line 9 License Excise Tax For Apportionment - Line 9 of Section A of the Apportionment Sheet is equal to the amount of excise tax apportioned in the June Settlement.

The amount on line 9 is the amount for column 12, License Excise Tax Distributed column of the Treasurer's Certificate of Tax Collections Form 49TC. Do not include SWETA, 2009 welfare excise tax, or 2009 school excise tax in Column 12 of the 49TC.

The excise tax apportioned is the excise tax **after the deduction of the state welfare excise tax, the 2009 welfare excise tax, and 2009 school excise tax allocations**. Worksheets and instructions for calculating the state welfare excise tax, the 2009 welfare excise tax and the 2009 school excise tax allocations were provided previously.

Do not include the state welfare excise tax, the 2009 welfare excise tax, or the 2009 school excise tax allocations on line 6 of the Apportionment Sheet.

Also, **do not include** the state welfare excise tax, the 2009 welfare excise tax, or the 2009 school excise tax allocations in **Section B** of the Apportionment Sheet.

The total of the **License Excise Tax** column of **Section B** of the Apportionment Sheet must agree with **TOTAL** column on **line 9 of Section A** of the Apportionment Sheet.

Line 10- Total For Apportionment - Line 8 of Section A of the Apportionment Sheet is equal to line 8 plus line 9. The **Total** column of line 10 should agree with column 13 Total Distributed column of the Treasurer's Certificate of Tax Collections Form 49TC.

FORM 102 - APPORTIONMENT SHEET SECTION B

In Section B enter the apportionment of property tax and license excise tax. The amount of property tax apportioned will be the total of line 8 of Section A. The amount of license excise tax apportioned will be the total of line 9 of Section A.

All counties have computer programs that calculate the apportionment. To test your program the instructions on how to manually calculate apportionments is located on page 9-38 of the County Auditor's Manual.

The property tax rates used to apportion property taxes are the property tax rates certified by the DLGF, except for taxing districts in counties where there are circuit breaker credit exempt referendum funds, protected debt funds, and for Lake and St. Joseph circuit breaker credit exempt debt service and lease rental funds. In these taxing districts adjusted property tax rates are used to calculate the distribution of property taxes.

The DLGF certified rates are adjusted to exempt the affected funds from the circuit breaker revenue loss. The adjusted property tax rates are calculated by the auditor of state's office based on the circuit breaker credit amount reported on the current year abstract. The adjusted property tax rates are provided by the auditor of state's office to the county auditor of the affected counties.

The property tax rates used to apportion excise tax in counties that have adopted the Operating Levy Freeze LOIT are the DLGF certified property tax rates plus the DLGF LOIT equivalency rates. The property tax rates used to apportion excise tax in counties that have not adopted the Operating Levy Freeze LOIT are the DLGF certified property tax rates.

If a TIF area exists in a taxing district, then the amount of property tax that is to be distributed to the Redevelopment Commission **must be deducted before the apportionment of property taxes is calculated.** The amount of property tax to be deducted and distributed to the Redevelopment Commission will be the TIF taxes. The amount of property tax to be distributed to the Redevelopment Commission is entered as a fund amount at the bottom of Section B, Line 97.

County auditors determine the amount of TIF dollars to distribute to a Redevelopment Commission by tracking payments. TIF payments must be tracked parcel by parcel and delinquencies must be shown separately on the TIF District line of the next year's Abstract.

FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS

The Form 49TC **must be emailed** to the Settlement Department when the Settlement is filed.

The Excel spreadsheet Form 49TC must be provided to the treasurer at the beginning of the June Settlement process.

The Treasurer will complete Columns 1 through 7, Section 1 and Section 3, Column 29 with the actual collections.

NOTE: The 49TC contains references to the collections of the 2008 and prior delinquent tax and penalty collections. However, your county may not opt to continue to track the collections of the 2008 and prior delinquent tax and penalty collections.

In the **Current and Delinquent Tax, Penalties and Interest Less 2008 and Prior Collected Delinquent Tax and Penalty Column**, Column 1, Section 1, the treasurer will certify the taxes collected from taxpayers. If the county has opted to continue to track the collections of the 2008 and prior delinquent tax and penalties, this column will not include the collections of 2008 and prior delinquent taxes and penalties.

In the **2008 and Prior Collected Delinquent Tax and Penalty Column**, Column 2, Section 1. If the county has opted to continue to track the collections of the 2008 and prior delinquent tax and penalties, in this column the treasurer will certify the 2008 and prior delinquent tax and penalties collected from taxpayers.

In the **Property Tax Replacement Credit Column**, Column 4, Section 1, the treasurer should certify the local LOIT (CAGIT or COIT) for property tax replacement credit, if applicable.

In the **Homestead Credit Column**, Column 5, Section 1, the treasurer should certify the total of the distributions of the COIT and CEDIT homestead credits, CEDIT Residential PTRC, local LOIT (CAGIT or COIT) homestead credit, and local LOIT (CAGIT or CEDIT) Residential PTRC, if applicable.

Column 6 is the total of Columns 3 through 5.

In the Add: License Excise Tax Collected located below the total line of column 6 the treasurer will certify the license excise tax collections from the Treasurer's cashbook as of the time property tax collections are certified.

Other Collections items of Column 6 of the 49TC are completed as follows:

Excess (Surplus Tax) from Column 7

The treasurer will list the following from the **Other Sources** section of the Cashbook:

Demand Fees, Tax Sale Costs, Conservancy District collections, Ineligible Homestead Credit Tax collections, Ineligible Homestead Credit Civil Penalty collections, and Late Payment Penalty on Special Assessments collections on the designated lines of the form.

FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS

(Continued)

On the other available lines the treasurer will certify other collections from the Other Sources section of the Cashbook as necessary within the county.

Examples of other collections may include:

1. Non-sufficient Fund Check Fee collections
2. Sewer Lien collections
3. Weed Cutting Lien collections
4. Line Fencing Lien collections
5. Storm water Lien collections
6. Drainage or Ditch collections
7. Any other certified collections to be distributed

In the **Excess (Surplus) Tax Column**, Column 7, Section 1, the treasurer will certify surplus tax collections.

In Section 3, the **Special Assessment Penalties worksheet**, the treasurer will certify the amount by district of the Late Payment Penalties on Special Assessments collected, Column 29 of the 49TC. The total of Column 29 must agree with the amount reported in "Other Collections" in Section 1 of the 49TC, Column 6 for Late Payment Penalty on Special Assessments Collected.

The auditor will need to know the late payment penalty collections on special assessment by taxing district because the auditor will need to make a before apportionment adjustment in each applicable taxing district. After the late payment penalties on special assessments are entered as a before apportionment adjustment, the tax system will include the late payment penalties in the apportionments

The Auditor's part of the 49TC is completed as follows:

Col. 8, Tax Penalties and Interest

- = The amount in the **Net Tax Penalty and Interest** column of Line 8, **Net Property Tax for Apportionment** line, of the Apportionment Sheet Section A.

Also, Column 8 should equal Column 3 of the Form 49TC adjusted for the total deductions before apportionment, which includes amounts refunded to taxpayers (amounts on the Certificate of Tax Refunds Form 17TC), state portion of 2008 & prior delinquencies collected, late payment penalties collected on special assessments, and other settlement adjustment amounts.

If the treasurer included surplus tax collections in Column 1 or 2 of the Form 49TC, then Column 8 will also be less than Column 3 by the amount of the surplus tax collected.

FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS

(Continued)

Col. 9, Property Tax Replacement Credit

- = The amount in the **Property Tax Replacement Credit** column of Line 8, **Net Property Tax for Apportionment** line, of the Apportionment Sheet Section A.

Column 9 should also equal Column 4 of the Form 49TC less the **Total Tax Replacement Credit** amount on the Certificate of Tax Refunds Form 17TC (if applicable).

If applicable, Column 9 should also equal Column 4 of the Form 49TC less the Property Tax Replacement Credit column of Line 7 for other pre-apportionment adjustments of the Apportionment Sheet Section A.

If a county does not have LOIT PTRC and there is state replacement credit on the Form 17TC adjustment, then Column 9 will be a negative amount.

Column 9 may be more than Column 4 for LOIT PTRC counties if the treasurer did not include the proper amount of LOIT PTRC in Column 4. See Apportionment Sheet Line 2 property tax replacement credit instructions.

Col. 10, Homestead Credit

- = The amount in the **Homestead Credit** column of Line 8, **Net Tax for Apportionment** line, of the Apportionment Sheet Section A.

Column 10 should also equal Column 5 of the Form 49TC less the **Total Homestead Credit** amount on the Certificate of Tax Refunds Form 17TC (if applicable).

If applicable, Column 10 should also equal Column 4 of the Form 49TC less the Homestead Credit column of Line 7 for other pre-apportionment adjustments of the Apportionment Sheet Section A.

If a county does not have a local Homestead Credit and there is homestead credit on the Form 17TC, then Column 10 will be a negative amount.

Column 10 may be more than Column 5 if the treasurer did not include the proper amount of homestead credit, if applicable, or residential property tax replacement credit in Column 5, if applicable. See Apportionment Sheet Line 2 homestead credit instructions.

Col. 11, Total Property Tax for Distribution

- = The amount in the **Total** column of Line 8, **Net Tax for Apportionment** line, of the Apportionment Sheet Section A.

Column 11 of the Treasurer's Certificate of Tax Collections Form 49TC also equals column 8 plus column 9 plus column 10 of the Form 49TC.

FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS

(Continued)

Col. 12, License Excise Tax Distributed

- = The amount on Line 9, **License Excise Tax Apportionment** line, of the Apportionment Sheet Section A. The column 12 amount will be the excise tax amount **after the state welfare excise tax, 2009 welfare excise tax, and 2009 school excise tax allocations have been deducted.**

DO NOT include the state welfare excise tax, the 2009 welfare excise tax, nor the 2009 school excise tax allocation in Column 12, License Excise Tax Distributed column of the Form 49TC.

Col. 13, Total Distributed

- = The amount in the **Total** column of Line 10, **Total for Apportionment** line, of the Apportionment Sheet Section A.

Column 13 of the Form 49TC also equals column 11 plus column 12 of the Form 49TC.

Columns 14 through 28, Section 2, of the Treasurer's Certificate of Tax Collections Form 49TC are only applicable for the June Settlement, if tax refunds are deducted in the June Settlement and the refunds include property tax replacement credit and/or homestead credit or the treasurer did not include the proper amount of property tax replacement or homestead credit in Column 4 and/or 5 and the auditor did include the proper amount in Column 9 and/or 10. Also, if pre-apportionment adjustments included property tax replacement credit and/or homestead credit, columns 14 thru 28, Section 2 of the 49TC could be affected.

The total of column 17 represents the amount property tax replacement credit that **must be** sent to state when the settlement is filed.

The total of column 18 is the amount of LOIT (CAGIT or COIT) Property Tax Replacement Credit that **must be** paid to or paid from the LOIT (CAGIT or COIT) Property Tax Replacement Credit fund.

The total of column 22 is the amount of state homestead credit that **must be** sent to state when the settlement is filed.

The total of column 23 is the amount of HEA1001 state homestead credit that **must be** paid to or paid from the HEA1001 state homestead credit fund.

The total of column 24 is the amount of the COIT homestead credit that **must be** paid to or paid from the COIT fund.

The total of column 25 is the amount of CEDIT homestead credit that **must be** paid to or paid from the CEDIT Homestead Credit fund.

The total of column 26 is the amount of CEDIT Residential PTRC that **must be** paid to or paid from the CEDIT Residential PTRC fund.

FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS

(Continued)

The total of column 27 is the amount of local LOIT (CAGIT or COIT) homestead credit that **must be** paid to or paid from the LOIT (CAGIT or COIT) homestead credit fund.

The total of column 28 is the amount of local LOIT (CAGIT or COIT) Residential PTRC that **must be** paid to or paid from the LOIT (CAGIT or COIT) Residential PTRC fund.

The total of columns 17 and 22 will be netted together and the sum will be the amount sent to the state when settlement is filed.

105 - SETTLEMENT SHEET SECTION A

The Settlement Sheet, Form 105 is an electronic spreadsheet provided by our office. The county auditor or staff member will input data to the spreadsheet and email completed spreadsheet to our office. After the Settlement Sheet and the Quietus Worksheet is approved by our office, our office will print two Settlement Sheets and mail them to the county auditor for a signature. The county auditor will retain one of the Settlement Sheets and return to our office one of the signed Settlement Sheets.

The Settlement Sheet, Form 105 provided by the Auditor of State must be used for the official filing of the Settlement. Some software providers have a Settlement Sheet, Form 105 that has been approved by the Auditor of State's office for use by the county.

The Settlement Sheet, Form 105 **must** balance completely. Settlement Sheets that **do not balance** will be returned and the settlement will not be approved.

SECTION B

The total of the **Total Net Property Tax** column in Section B of the Settlement Sheet **must** agree with the total of line 8 of Section A of the Settlement Sheet.

The total of the **License Excise Tax** column in Section B of the Settlement Sheet **must** agree with the total of line 9 of Section A of the Settlement Sheet. Excise Tax Allocation Deduction amount money is not shown in Section A or Section B. The excise tax shown in Section A and Section B is after the SWETA, 2009 Welfare and 2009 School Excise Tax Allocation deduction.

Please see Form 102 Apportionment Sheet Section B instructions for Settlement Sheet Section B instructions.

SECTION C

The amounts for Section C are taken from the county's Funds Ledger. **Do not** change the name of any of the funds listed in **Section C**. If you have an additional fine or fee due the State that is not listed please write it in on a blank line.

The fines and fees reported are the amounts from the funds ledger as of May 31st. If your settlement is processed prior to May 31st, you may remit the April 30th balance.

If your settlement is not processed and approved by June 30th, then the total funds ledger fines and fee amounts listed in **Section C must be remitted by June 30th**. When these amounts are remitted, the Report to State Auditor of Settlement Fines and Fees Due State report form must be used to report the amounts.

When you complete June Settlement you will need to list the amounts in Section C from the Report to State Auditor of Settlement Fines and Fees Due State report form as submitted.

NOTE: SWETA (State Welfare Excise Tax Allocation), 2009 Welfare Excise Tax Allocation and the 2009 School Excise Tax Allocation ARE NOT listed in Section C.

FINES AND FEES FORM 105 SECTION C

INFRACTION JUDGEMENT –I.C. 34-28-5-5 Funds collected by the Clerk of Courts as judgments for violations of statutes defining infractions, for violations of ordinances, or for pleading nolo contendere for a moving traffic violation are remitted on a monthly basis to the county Auditor. The county Auditor will remit the infraction judgment amounts to the state auditor's office each June and December.

OVERWEIGHT VEHICLE FINE-I.C. 9-20-4 Civil Penalties for the transportation of a load on a registered and licensed vehicle or combination of vehicles in excess of the limit fixed in the application for registration. The fine is collected by the County Clerk and is remitted to the County Auditor on a monthly basis. The county Auditor will remit the fee to the state auditor's office each June and December.

SPECIAL DEATH BENEFIT-I.C. 35-33-8-3.2. A \$5.00 fee collected by either the Clerk of the Circuit Court and/or the County Sheriff, if authorized by the Clerk to accept bail bonds; surety bonds; deposit of cash or securities in an amount equal to the bail; bond secured by real estate in the county, where .33 of the true tax value less encumbrances is at least equal to the amount of the bail; and each real estate bond. The \$5.00 special death benefit fee should be retained by the Clerk or Sheriff when the defendant is required to execute a bail bond by depositing cash or securities in an amount not less than 10% of the bail and is not dependent on the outcome of the case. The Clerk and/or Sheriff shall remit the fees to the county Auditor on a monthly basis. The county Auditor will remit the death benefit fee to the state auditor's office each June and December. The state auditor's office receipts the special death benefit remittance into the appropriate fund of the Public Employee's Retirement Fund.

SALE DISCLOSURE FEE-I.C. 6-1.1-5.5. Before a conveyance document is filed with the county auditor a sales disclosure form must be filed. The information is used by the county assessor to formulate trending factors based on sales information. There is a \$10 sales disclosure fee to be paid with the filing. \$5 of the \$10 fee shall be retained by the county for deposit in the County Sales Disclosure Fund. The other \$5 of the \$10 fee is sent to the state auditor's office each June and December settlement. The county should have two sales disclosure funds, one for the county's share of the fee and the other fund for the state's share.

CORONER'S CONTINUING EDUCATION FEE- I.C. 16-37-1-9. A non-reverting state coroners training and education fund that requires if the local department of health is charging a fee for a Certificate of Death under I.C. 16-20-1-27(a), a one dollar and seventy-five cent (\$1.75) coroners education fee must be added to this rate. The local health department shall deposit this fee with the county auditor monthly. The County Auditor is to remit the money to the auditor of state's office each June and December.

Note: The Coroner's Continuing Education Fee is two dollars (\$2.00) after June 30, 2013 and before July 1, 2018.

ADULT & JUVENILE OFFENDER INTERSTATE COMPACT FEE- I.C. 11-13-4.5-4. This is a \$125.00 application fee charged to parolees and probationers who apply to leave the state. The parole fee is collected by the state department of corrections. The probationer fee is collected by county probation departments and/or county clerks. The probationer fees are remitted monthly to the county auditor. 50% of the fees remitted to the county auditor are to be quietus to the county offender transportation fund. The other 50% of the fees should be quietus to a separate fund called the Adult & Juvenile Offender Compact Fee Fund to be remitted to the state auditor's office each June and December settlement.

FINES AND FEES FORM 105 SECTION C (continued)

MORTGAGE RECORDING FEE-I.C. 24-9-9-1. The county recorder assesses a \$3 fee for each mortgage recorded. The fee is remitted to the county auditor on a monthly basis. \$0.50 of the fee is quietus to the County Recorder's Records Perpetuation Fund. The balance of \$2.50 is quietus to the Mortgage Fee Fund and is remitted to the state auditor's office each June and December settlement.

CHILD RESTRAINT FINE-I.C. 9-19-11. Fine was established for violations of improper or non-existent child restraint systems in vehicles. The County, city and town court clerks collect the fines and should remit the fine to the county Auditor on a monthly basis. The child restraint fines are then remitted to the auditor of state's office each June and December settlement.

CANINE RESEARCH AND EDUCATION FUND-I.C. 6-9-39 If a county fiscal body adopts a County Option Dog Tax, 20% of the collections are to be remitted to the auditor of state's office for deposit in the Canine Research and Education Fund. The other 80% is kept at the county for the uses designated by the fiscal body. The county auditor remits the 20% of the collections to the auditor of state's office each June and December settlement.

FOREST RESTORATION FUND-

For classified forest or wildlands property classified after June 30, 2006 and withdrawn after July 1, 2007 back taxes, interest, and withdrawal penalties are charged. The Department of Natural Resources has a worksheet you will use to calculate the back taxes, interest and penalties.

The amounts of back taxes are charged as if the property had not been classified. The tax rates and PTRC rates to be used when calculating the back taxes are the tax rates and PTRC rates in effect for each year calculated. The back taxes are calculated for the lesser of 10 years or the years the property was classified. Interest is calculated for each year of back taxes charged at a rate of 10% per year.

There are also penalties that apply. The withdrawal penalties are \$100 per withdrawal plus \$50 per acre withdrawn. The back taxes, interest and penalties should be charged as a special assessment. The back taxes collected, interest and 25% of the withdrawal penalty are receipted to the county general fund. 75% of the withdrawal penalty is receipted into the Forest Restoration Fund and remitted to the state with the other fines and fees by June 30, 2010.

For classified forest or wildlands property classified prior to June 30, 2006 and are withdrawn back taxes, interest, and withdrawal penalties are charged. The Department of Natural Resources has a worksheet you will use to calculate the back taxes, interest and penalties.

The amounts of back taxes are charged as if the property had not been classified. The tax rates and PTRC rates to be used when calculating the back taxes are the tax rates and PTRC rates in effect for each year calculated. The back taxes are calculated for the lesser of 10 years or the years the property was classified. Interest is calculated for each year of back taxes charged at a rate of 10% per year.

There are no additional penalties that apply. The back taxes and interest should be charged as a special assessment. The back taxes and interest collected are receipted to the county general fund.

FINES AND FEES FORM 105 SECTION C (continued)

SEX/VIOLENT OFFENDER REGISTRATION FEE-Effective July 1, 2007, the legislative body of a county may adopt an ordinance requiring the local law enforcement authority to collect an annual sex or violent offender registration fee and a sex or violent offender address change fee. If your county adopted the Sex or Violent Offender Registration Fee; Sex or Violent Offender Address Change Fee then 10% of any fees collected must be remitted to the State Sex and Violent Offender Fund per 36-2-13-5.6.

The local law enforcement authority shall transfer fees collected to the county auditor of the county. The amount collected is to be receipted into the county sex and violent offender administration fund. 90% of the fees remitted to the county auditor are receipted to the county sex or violent offender administration fund. At the time of semi-annual settlement 10% of the collections are to be remitted with other fines and fees to the Auditor of State. The Auditor of State will then receipt the fees into the State Sex and Violent Offender Fund.

DLGF HOMESTEAD PROPERTY DATABASE FUND-If an individual's use of property changes so that part or all of the property no longer qualifies for a homestead credit and the individual fails to notify the county auditor within the 60 day notification required by IC 6-1.1-12-37(f), the individual is liable for the additional taxes resulting from the change in the homestead credit or the termination of the homestead credit. The individual is also liable for a 10% civil penalty on the additional taxes. The county auditor shall issue a notice to the individual including a statement the payment is due to the auditor within 30 days of the notice. If payment is made to the auditor within 30 days of the notice, the auditor shall quietus the additional tax amount collected and 99% of the 10% civil penalty amount collected to the County Auditor's Ineligible Deductions Fund. The balance of the civil penalty (1% of the 10% civil penalty) amount collected is quietus to the DLGF Homestead Property Database Fund.

If payment is not received by 30 days of the notice sent by the auditor, the additional tax and civil penalty are added to the tax duplicate for collection. When collected by the county treasurer, the tax amount and civil penalty amount are posted separately in the other sources of the cash book. At settlement the county treasurer will certify in the Other Collections Section of the 49TC the Ineligible Homestead credit Tax Collection amount and Civil Penalty amount. The collection amount of the ineligible homestead credit tax and 99% of the civil penalty collection amount is quietus to the County Auditor's Ineligible Deductions Fund. The remaining 1% of the civil penalty collection amount is quietus to the DLGF Homestead Property Data Base Fund.

At each semi-annual settlement the balance of the DLGF Homestead Property Database Fund is remitted with other fines and fees to the Auditor of State.

VIOLENT CRIME VICTIMS COMPENSATION FUND- 11-10-8-6(a)-The earnings of an offender employed in a work release program under this chapter, less payroll deductions required by law and court ordered deductions for satisfaction of a judgment against the offender, shall be surrendered to the department or its designated representative. After the distribution of any state and federal income taxes and social security deductions not otherwise withheld and, if applicable, after the distribution of the cost of membership in an employee organization, ten percent (10%) of the offender's gross earnings are to be deposited in the violent crime victims compensation fund established by IC 5-2-6.1-40. IC. 11-10-8-6(a) also addresses the handling of the balance of the earnings of an offender.

QUIETUS WORKSHEET

The Auditor of State's office has provided a Quietus worksheet to assist the county auditor and county treasurer with the final steps of the property and excise tax settlement. There are now four separate worksheets to complete and a summary worksheet.

QUIETUS SUMMARY

You will only enter the county name and the settlement period.

Where the words "ENTER COUNTY NAME HERE" appears in blue (cell A3), enter the county name.

Where the words "ENTER TAX YEAR HERE" appears in blue (cell E3), enter the year of the settlement.

The County Name and Tax Year will be automatically updated on each worksheet in the workbook.

The worksheet will automatically insert the totals of the Property Tax Quietus, the Excise Tax Quietus, and the Additional Settlement Quietus and provide the total transfer by quietus. This total should also be the same amount the treasurer shows as the total transferred by quietus on the cash book.

PROPERTY TAX WORKSHEET

In the first column you will list all of the funds. The worksheet has several funds already listed. The cells are unprotected to enable the user to enter the funds pertaining to their county distribution. The funds listed must be exactly the same as the funds listed in Section B of the Settlement Form 105.

The second column, **Gross Property Tax for Distribution**, is where you will enter the fund amounts for property tax from Section B of the Settlement Form 105. The total of this column must be exactly the same as the Section B Settlement Form 105 property tax column total. Also, the total of this column must agree with the gross property tax total of all Form 22 Certificates of Tax Distribution.

In the third column, **Less Property Tax Advances**, you will enter the property tax advance amounts as a positive number on the quietus worksheet. You should have previously verified the property tax advance amounts with the county treasurer. If you did not previously verify the amounts, then you must verify the property tax advance amounts at this time. Also, the total of this column plus the total of the excise tax advances must agree with the tax advance total of all Form 22 Certificates of Tax Distribution.

In the fourth column, **Less Exam of Records**, you will enter the exam of records amounts the county paid to the State Board of Accounts for taxing unit's examination of records. You will enter this as a positive number on the quietus worksheet. Also, the total of this column must agree with the exam of records total of all Form 22 Certificates of Tax Distribution.

The fifth column, **Net Property Tax Distribution**, is the Gross Property Tax for Distribution less the property tax advances, less the exam of records. There is a formula embedded in the worksheet to calculate this total for you.

QUIETUS WORKSHEET CONTINUED...

EXCISE TAX WORKSHEET

The fund names will be carried over from the Property Tax Worksheet.

In the second column, **Gross Excise Tax for Distribution**, you will enter the Excise Tax from Section B on the Settlement Form 105. The total of this column must be exactly the same as the Section B Settlement Form 105 excise tax column total. Also, the total of this column must agree with the gross excise tax total of all Form 22 Certificates of Tax Distribution.

In the third column, **Excise Tax Advance**, you will enter the excise tax advance amounts as a positive number on the quietus worksheet. You should have previously verified the excise tax advance amounts with the county treasurer. If you did not previously verify the amounts then you must verify the excise tax advance amounts at this time. Also, the total of this column plus the total of the property tax advances must agree with the tax advance total of all Form 22 Certificates of Tax Distribution.

The fourth column is the **Net Excise Tax for Distribution**. This is the sum of the gross excise tax for distribution less the excise tax advances. There is a formula embedded in the worksheet to calculate this total for you.

Scroll further down to enter the Excise Tax Allocation Deduction Amount. The Excise Tax Allocation Deduction amount can be found on the Excise Tax Allocation Worksheet.

The "Total Excise Tax Quietus" amount will calculate for you.

ADDITIONAL PROPERTY TAX QUIETUS

Overpayments from Overpayment Listing & 49TC Column 3 Reconciliation (if applicable). You will only enter data in this cell if your treasurer included overpayments with collections in column 3, Section 1 of the 49TC. If applicable, you will quietus this amount to the surplus tax fund. Rarely are overpayments included in column 3 of the Form 49TC. If applicable, this amount will be quietus to the Surplus Tax fund.

NSF Checks or, if applicable, other Settlement adjustments from Line 42 of the Settlement Sheet. If the Line 42 amount is a NSF check deduction, then you will enter on this line of the quietus worksheet the NSF check amount. If applicable, this amount will be quietus to the corresponding fund.

If the settlement sheet Line 42 amount is something other than an NSF check deduction and a quietus is applicable to the Line 42 amount then enter the Line 42 amount on this line of the quietus worksheet.

If the settlement sheet Line 42 amount is something other than an NSF check deduction and a quietus is **not** applicable to the Line 42 amount then **do not** enter the Line 42 amount on this line of the quietus worksheet.

QUIETUS WORKSHEET CONTINUED...

ADDITIONAL PROPERTY TAX QUIETUS continued...

Net PTRC & HSC Due to State from total of columns 17 and 22, Section 2 of the 49TC. You will enter the net total of PTRC & HSC to be remitted to the state if the net total of these two columns is a negative amount. Only enter the amount on this line of the quietus worksheet if the county owes PTRC and/or HSC to the state. This amount is entered as a positive. You will quietus this amount to the Settlement Fund or the PTRC & HSC Due State 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, and Interest Column of the Refund Line of the Form 105). You will enter the amount from the Form 105, the Net Tax, Penalty and Interest Column of the Form 105. This amount must also agree with the Amount Refunded to Taxpayer **Total** of the 17TC. You will quietus this amount to the County General fund.

Exam of Records from above and the Form 22. You will enter the examination of records amount being subtracted from the distribution to the taxing units. This amount must also agree with the amount for examination of records listed in the upper portion of the quietus worksheet. You will quietus this amount to the County General fund.

Omitted HSC Refunds Total from Form 17HC, if applicable. You will enter the total amount in the Total Omitted State and Local Homestead Credit and/or Residential Property Tax Replacement Credit Refund column of the Form 17HC. If applicable, you will quietus this amount to the County General fund.

LOIT (CAGIT or COIT) PTRC Due LOIT (CAGIT or COIT) PTRC Fund. If the amount on the 49TC, Section 2, Column 18 is a negative amount, you will enter that amount as a positive number on the quietus worksheet. You will quietus this amount to the LOIT (CAGIT or COIT) PTRC fund.

HEA HSC Due HEA HSC Fund. If the amount of the 49TC, Section 2, Column 23 is a negative amount, you will enter that amount as a positive number on the quietus worksheet. You will quietus this amount to the HEA HSC fund.

COIT HSC Due COIT HSC Fund. If the amount of the 49TC, Section 2, Column 24 is a negative amount, you will enter that amount as a positive number on the quietus worksheet. You will quietus this amount to the COIT fund

CEDIT HSC Due CEDIT HSC Fund. If the amount of the 49TC, Section 2, Column 25 is a negative amount, you will enter that amount as a positive number on the quietus worksheet. You will quietus this amount to the CEDIT HSC fund

CEDIT Res PTRC Due CEDIT Res PTRC Fund. If the amount of the 49TC, Section 2, Column 26 is a negative amount, you will enter that amount as a positive number on the quietus worksheet. You will quietus this amount to the CEDIT RES PTRC fund

QUIETUS WORKSHEET CONTINUED...

ADDITIONAL PROPERTY TAX QUIETUS continued...

LOIT (CAGIT or COIT) HSC Due LOIT (CAGIT or COIT) HSC Fund. If the amount of the 49TC, Section 2, Column 27 is a negative amount, you will enter that amount as a positive number on the quietus worksheet. You will quietus this amount to the LOIT (CAGIT or COIT) HSC fund.

LOIT (CAGIT or COIT) Res PTRC Due LOIT (CAGIT or COIT) Res PTRC Fund. If the amount of the 49TC, Section 2, Column 28 is a negative amount, you will enter that amount as a positive number on the quietus worksheet. You will quietus this amount to the LOIT (CAGIT or COIT) RES PTRC fund

State's Share of 2008 & Prior Delinquent Tax and Penalties Collected, if applicable. You will enter the amount labeled "Amount to remit to state for State Fair, Forestry, HCI, MAW, & CHINS" from the 2008 & Prior Delinquent Tax and Penalty Collection Fund Deduction Calculation Worksheet. You will enter this amount as a positive number on the quietus worksheet. If applicable you will quietus this to the Settlement Fund or the Delinquent Tax Collections Due State fund.

Family and Children's and Children's Psychiatric Residential Treatment Services Fund portion of 2008 & Prior Delinquent Tax & Penalties Collected, if applicable. You will enter the amount labeled "Amount to quietus to Levy Excess or Rainy Day Fund" from the 2008 & Prior Delinquent Tax and Penalty Collection Fund Deduction Calculation Worksheet. You will enter this amount as a positive number on the quietus worksheet. If applicable you will quietus this to the Settlement Fund or the Rainy Day fund as applicable.

School General Fund portion of 2008 & Prior Delinquent Tax & Penalties Collected, if applicable. You will enter the amount labeled "Amount to distribute to School General Fund" from the 2008 & Prior Delinquent Tax and Penalty Collection Funded Deduction Calculation Worksheet with School Shortfall. You will enter this amount as a positive number on the quietus worksheet. If applicable you will quietus this to the Settlement Fund or the Delinquent Tax Collections Due School fund.

The next four lines are available for use if necessary. You will quietus the amounts to the corresponding fund.

Total Additional Property Tax Quietus. This is the total of the additional property tax quietus. The quietus worksheet will calculate this total.

Total Property Tax Quietus (Net Property Tax for Distribution plus Additional Property Tax Quietus). This is total of the net property tax for distribution in the upper section of the quietus worksheet plus the additional property tax quietus. The Quietus worksheet will calculate this total.

QUIETUS WORKSHEET CONTINUED...

TREASURER'S CASH (PROPERTY TAX)

Treasurer's Property Tax at Certification. You will enter the property tax total of Column 6, Section 1 of the 49TC.

Minus: Total Property Tax Advance Amount. You will enter the property tax advance amounts on this line. The amount entered does not include excise tax advances. You should have previously verified the property tax advance amounts with the county auditor. If you did not previously verify the amounts then you must verify the property tax advance amounts at this time.

Plus: Late Payment Penalty on Special Assessments to be distributed. You will enter the late payment penalties on special assessments that were collected. This total should agree with the amount on the 49TC, Section 3, Column 29 of the Special Assessment Penalties worksheet.

Equals: Net Property Tax at Certification. This is the result of subtracting the total property tax advance amount from the treasurer's property tax at certification. The worksheet will calculate this amount for you.

Plus: PTRC & HSC Due from State. You will enter the net amount due from the state from the 49TC, Section 2, Columns 17 and 22 if the net total of the columns is a positive amount. Your county will receive this money from the state either by warrant or by ACH.

Plus: LOIT (CAGIT or COIT) PTRC Due from LOIT (CAGIT or COIT) PTRC Fund. If the amount on the 49TC, Section 2, Column 18 is a positive amount, you will enter that amount here as a positive number. A check will be written to the treasurer from the LOIT PTRC Fund.

Plus: HEA HSC Due from HEA HSC Fund. If the amount of the 49TC, Section 2, Column 23 is a positive amount, you will enter that amount here as a positive number. A check will be written to the treasurer from the HEA HSC Fund.

Plus: COIT HSC Due from COIT HSC Fund. If the amount of the 49TC, Section 2, Column 24 is a positive amount, you will enter that amount here as a positive number. A check will be written to the treasurer from the COIT HSC Fund.

Plus: CEDIT HSC Due from CEDIT HSC Fund. If the amount of the 49TC, Section 2, Column 25 is a positive amount, you will enter that amount here as a positive number. A check will be written to the treasurer from the CEDIT HSC Fund

CEDIT Res PTRC Due from CEDIT Res PTRC Fund. If the amount of the 49TC, Section 2, Column 26 is a positive amount, you will enter that amount here as a positive number. A check will be written to the treasurer from the CEDIT Res PTRC Fund

LOIT (CAGIT or COIT) HSC Due from LOIT (CAGIT or COIT) HSC Fund. If the amount of the 49TC, Section 2, Column 27 is a positive amount, you will enter that amount here as a positive number. A check will be written to the treasurer from the LOIT HSC Fund.

QUIETUS WORKSHEET CONTINUED...

TREASURER'S CASH (PROPERTY TAX) CONTINUED...

LOIT (CAGIT or COIT) Res PTRC Due from LOIT (CAGIT or COIT) Res PTRC Fund. If the amount of the 49TC, Section 2, Column 28 is a positive amount, you will enter that amount here as a positive number. A check will be written to the treasurer from the LOIT Res PTRC Fund.

The next three lines are available for use if necessary.

Total Treasurer's Cash Available for Settlement. This is the total of the Net Property Tax at certification plus all of the additional settlement credit amounts as applicable. The worksheet calculates this total for you.

Auditor's Total Property Tax Quietus (Net Property Tax for Distribution Plus Additional Property Tax Quietus. There is a formula embedded to pull this amount from the property tax worksheet.

Balance Proof: Total Property Tax Quietus Minus Treasurer's Cash Available for Settlement. This will be the total of the quietus for property taxes less the amount on the cashbook after adjustments for additional settlement credit amounts as applicable. The result of this calculation should be zero. The worksheet calculates this for you. If the result is not zero, you need to review all entries to be certain there were no data entry errors. The auditor and the treasurer are only in balance when this line of the quietus worksheet is equal to zero.

Additional Settlement Quietus

In this section you will enter all of the other type collections that need to be quietus and possibly distributed with settlement. It includes Surplus Tax, Demand Fees, Tax Sale Costs, Conservancy District Collections, Sewer Liens, Weed Mowing Liens, Ineligible Homestead Credit Additional Tax and 99% Civil Penalty, and Ineligible Homestead Credit 1% Civil Penalty to name a few. Not all of these types of additional collections may be applicable to your county. We have additional lines added for your county to list any of the additional collections to be distributed with settlement.

At the bottom of the Additional Settlement Quietus is a cell for the "Total Additional Quietus". This is the total of the additional settlement quietus figures listed. The worksheet calculates this total for you.

FINAL NOTE

If after reading these instructions any portion is unclear you may contact either:

Brenda Alyea
balyea@auditor.in.gov
317-232-3336

or

Janie Cope
jcope@auditor.in.gov
317-233-3008