



2025
JUNE
SETTLEMENT
Manual

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Indiana State Comptroller

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Settlement Filing Information

Forms & Documents

Settlement forms and documents can be found on the Indiana State Comptroller's website [here](#). Completed forms should be submitted via email to localgovernment@comptroller.in.gov. If you do not receive an email confirmation of receipt within 24 hours of submission, please email our office at localgovernment@comptroller.in.gov.

The following documents must be submitted at the time the June settlement is filed with the Comptroller's Office. All documents can be found online [here](#).

The following forms are Excel worksheets provided by the Comptroller's Office. You may use a form generated by tax software that has been approved by the Comptroller's Office. As a reminder, these forms must be submitted in Excel format unless otherwise noted.

A download will begin automatically upon clicking the link:

- [Form 105 Settlement Sheet](#)
- [Form 49TC County Treasurer's Certificate of Tax Collections](#)
- [Form 17TC Certificates of County Auditor Tax Refund Claims](#)
 - Form 17TC is only filed if property tax refunds are deducted.
- [Form 102 Apportionment Sheet](#)
 - Form 102 may be submitted in either PDF or Excel format.

The following documents are Excel worksheets provided by the Comptroller's Office and must be submitted in Excel format unless noted otherwise. Reports generated by tax software will not be accepted.

- [Excise Tax Allocation Deductions Worksheet](#)
- [Excise Tax Reconciliation Worksheet](#)
- [Quietus Worksheet](#)
 - Quietus Worksheet to be completed and approved as a part of the settlement approval process.
- [Settlement Checklist](#)
 - Settlement Checklist to be completed and balanced as a part of the settlement approval process.
- [Fines and Fees Report \(2025-03-15\)](#)
- Distribution/Circuit Breaker Rates
 - Distribution/Circuit Breaker Rates to be obtained from your property tax software system.

Settlement Forms & Documents Explained

1. The Settlement Checklist allows County Auditors to verify the settlement documentation is correct and balanced. The checklist must be used prior to sending settlement documents for approval. While a completed checklist is not a guarantee of an accepted submission, it is a good representation of common errors or issues that will slow down the review.
2. Form 105 Settlement Sheet and Form 102 Apportionment Sheet include a line in Section A to report the collections of late payment penalties on unpaid special assessments.
3. Section A of Form 105 Settlement Sheet and Form 102 Apportionment Sheet includes a line for counties to enter pre-apportionment adjustments to the settlement. These adjustments may account for corrections to prior settlements or other necessary pre-apportionment modifications. Supporting documentation must be provided.
4. The circuit breaker adjusted distribution rates must be used to calculate property tax distributions by County Auditors in counties where circuit breaker credit exempt referendum funds and protected funds exist. Circuit breaker adjusted distribution rates are calculated by the Department of Local Government Finance (DLGF) and provided to County Auditors.
 - The circuit breaker adjusted distribution rates are **NOT** the DLGF-certified property tax rates.
 - The circuit breaker adjusted distribution rates are calculated in Gateway Abstract. Please contact localgovernment@comptroller.in.gov regarding accessing your circuit breaker adjusted distribution rates.
5. Counties who have adopted property tax relief income tax must include these dollars with their settlement. Please refer to [Form 102 Apportionment Sheet](#), [Form 49TC](#), and [Form 105 Settlement Sheet](#) instructions.
6. Excise tax allocations are also included during settlement. These include the SWETA, welfare excise tax and school excise tax allocations. Please refer to the [Excise Tax Allocation Deductions](#) instructions.
7. Counties are now receiving Vehicle Sharing Excise Tax revenue. This excise tax is to be proportioned in the same manner as property taxes. Because this is not distributed based on taxing districts, County Auditors should use the same percentage of total property tax distributed to each unit to determine the amount of Vehicle Sharing Excise Tax to distribute to each unit. Contact localgovernment@comptroller.in.gov if you have questions about this distribution.
8. Local Income Tax (LIT) Operating Levy Freeze counties: The LIT operating levy freeze equivalency rates provided to the counties by the DLGF are to be added to the certified property tax rates when distributing excise tax dollars.
9. The Quietus Worksheet is required to be filed and approved.
10. To help expedite the review and approval process, submit proper backup documentation detailing any large anomalies resulting in a significant change of reporting from the information provided on your Abstract.
11. Remember to use the provided [Fines and Fees Report \(2025-03-15\)](#) worksheet. No other form can be remitted. If substantial variances are found, please note and explain the discrepancies in the worksheet. This may require reaching out to your County Clerk or assembling documentation from other sources.

Remitting Funds and Approval

All funds remitted to the State must be sent electronically and received by the Comptroller's Office no later than **Monday, June 30, 2025**. Please provide supporting documentation for the remittance amounts and ACH to localgovernment@comptroller.in.gov.

Note: Review your remittance and confirm it is to the State Comptroller's Office Indiana Local Government bank account. The last four digits of the account are 7327.

To receive **pre-approval**, the following must be submitted and approved by the Comptroller's Office:

- Correct spreadsheets listed in the [Settlement Filing Information](#) section.
- Explanations and/or documentation for substantial variances identified.

When the above documents are approved, the county will be notified of settlement pre-approval which will allow the county to proceed with distributions.

After receiving pre-approval, the following must be submitted to the Comptroller's Office to receive **final approval**:

- E-Signature Form 105 Settlement Sheet Verification sheet.
- Full submission of the funds associated below:
 - SWETA, welfare and school Excise tax allocations due to the state.
 - Section C: Fines and Fees of the Form 105 Settlement Sheet.

Notice of final settlement approval will be sent once the electronic signature 105 Form is completed and returned to the Comptroller's Office at localgovernment@comptroller.in.gov, and all remittances have been submitted and processed by the State. Both the [Form 105 Settlement Sheet](#) and the electronically signed form will be saved at the Comptroller's Office and the Indiana Archives and Records Administration. The electronic files should also be saved locally.

Form 17TC

CERTIFICATE OF COUNTY AUDITOR OF TAX REFUND CLAIMS

County Auditors are not required to deduct property tax refunds in the June settlement. If property tax refunds are deducted in the June settlement, you must file the Certificate of Tax Refunds Form 17TC with the Comptroller's Office.

The Form 17TC is provided by the Comptroller's Office and must be used. The only exception is if your software vendor has provided an Excel worksheet identical to the state provided Form 17TC. The spreadsheet contains a "Summary" sheet (tab) for the taxing district totals and a sheet for each taxing district. The taxing district totals from each taxing district sheet are automatically computed on the summary sheet. The taxing district sheets are labeled A(1) through A(75). Instructions on how to rename the taxing district tabs A(1) through A(75) to your taxing district names are included below. If you need more than 75 taxing district sheets, please contact the Comptroller's Office at localgovernment@comptroller.in.gov.

Entering County Name and Tax Year to Summary Sheet

To enter the county name and settlement year to the summary tab, follow the instructions below:

- Where the words "[Enter County Name Here](#)" appear in blue (cell A6), enter the county name.

- Where the words “[Enter Tax Year Here](#)” appear in blue (cell A9), enter the year of the settlement. The County Name and Tax Year will be automatically updated on each individual taxing district sheet.

Renaming Taxing District Tabs

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

- Right click on the tab
- Select “Rename”
- 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 Individual Taxing District Sheet

In the cell above where “[Enter TAXING DISTRICT Above](#)” appears in blue (cell A11), enter the taxing district name above the line on cell A10. The spreadsheet automatically copies the taxing district name to the Summary tab.

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. If you need additional lines, contact the Comptroller’s Office at localgovernment@comptroller.in.gov.

Below is a description of each column and its corresponding data:

- 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.
- Column Five:** “Property Tax Relief Amount”: Enter the PTR amount of the refund. Almost all property tax refunds for tax years prior to payable will include PTR.
- Column Six:** “Total Refund” is the total of the Refunded to Taxpayer amount plus the Property Tax Relief Amount. The spreadsheet automatically calculates the totals for each taxing district and copies the taxing district name and totals to the “Summary Tab.”

Applying Form 17TC Data to the [Form 102 Apportionment Sheet](#)

The taxing district total of **Refunded to Taxpayer** from the Form 17TC is entered on line 4, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Net Tax, Penalty and Interest** column of Section A of the [Form 102 Apportionment Sheet](#).

The taxing district total of the **Property Tax Relief Amount** column of the Form 17TC is entered on line 4, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Property Tax Relief Amount** column of Section A of the [Form 102 Apportionment Sheet](#).

The taxing district total of the **Total** column of the Form 17TC should match the **Total** column of line 4, **Less: Erroneous Tax, Penalties and Interest Refunded** of the [Form 102 Apportionment Sheet](#), Section A.

Excise Tax Allocation Deductions Worksheet

Prior to the calculation of the distribution of excise tax, a portion of excise tax is deducted for allocations to be sent to the the Comptroller’s Office at localgovernment@comptroller.in.gov. The calculation of the allocations is made using the Excise Tax Allocation Deductions Worksheet provided by the Comptroller’s Office.

At settlement, enter in the Motor Vehicle Excise Tax, Watercraft Excise Tax, Excise Tax Replacement Credit, and Aircraft Excise Tax into their respective columns of the Excise Tax Allocation Deductions Worksheet.

Note: All excise tax refunds must be deducted prior to the total excise being calculated.

The Excise Tax Allocation Deductions Worksheet will calculate the state fund deductions (Welfare and School Fund) based on the excise tax amount calculated in the “Total Excise” column and the excise tax allocation factors entered in the SWETA, 2009 Welfare, and the 2009 School factor columns. These columns have been hidden but can be viewed if needed by un hiding the columns

The Auto Rental Excise, Vehicle Sharing Excise Tax and Heavy Equipment Rental Excise Tax should be included on the worksheet after the calculation of state fund deduction amounts. The Auto Rental Excise, Vehicle Sharing Excise Tax and Heavy Equipment Rental Excise Tax are not included in the state fund deduction calculation and are included in the calculation of the amount of excise to be distributed to the taxing units.

At the time the settlement receipts are prepared, the state fund deduction amounts must be receipted to a separate fund. The receipts can be either to (i) the same fund(s) used in prior years or (ii) the County Auditor may establish new funds and quietus the excise allocations to the new funds.

At the time settlement distribution checks are issued to taxing units, the total of the state fund excise tax allocation deductions must be remitted electronically to the Comptroller’s Office.

Excise Tax Reconciliation Worksheet

COUNTY TREASURER AND COUNTY AUDITOR EXCISE TAX RECONCILIATION AT SETTLEMENT

The [Excise Tax Reconciliation Worksheet](#) is designed to reconcile the license excise tax certified by the County Treasurer to the County Auditor funds ledger. 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 a different amount from the amount distributed by the County Auditor.

The following instructions outline the amounts to be entered on each line of the County Treasurer and County Auditor Excise Tax Reconciliation Worksheet.

First, enter the following:

- County name in Cell C5
- Auditor’s cut-off date in Cell F6

The County Auditor's excise tax cut-off date is the "as of" date selected to include excise tax in the settlement. For most counties, the cut-off date for the June settlement is the end of March, while the cut-off date for the December settlement is the end of September. Counties may choose a different cut-off date if it is reasonable and applied consistently each year.

County Treasurer Certified Excise Tax

Enter the amount certified by the County Treasurer on the License Excise Tax Collected line in Column 3 (Cell D144) of the County Treasurer's Certification of Tax Collections (Form 49TC).

The excise tax certified on Form 49TC must reflect the total of all excise tax types recorded in the Other Sources section of the County Treasurer's cashbook as of the certification date. These excise tax types may include:

- Motor vehicle excise tax
- Watercraft excise tax
- Excise tax replacement credit
- Aircraft excise tax
- Auto rental excise tax
- Heavy equipment rental excise tax
- Vehicle sharing excise tax

Note: Your county may not have all of these excise tax types. The total excise tax certified by the County Treasurer does not include excise surtax or wheel tax, so these amounts will not be included on Form 49TC.

Plus: Excise Tax Advance Total

Enter the total excise tax amount advanced to taxing units since the last settlement. Each time excise tax is advanced, a quietus should be prepared and recorded in both the County Treasurer's cashbook and the County Auditor's funds ledger.

- In the County Treasurer's cashbook, the quietus should reduce the excise tax amount listed in the Other Sources section and increase the amount shown in the Funds Ledger section.
- The excise tax certified by the County Treasurer is the amount recorded in the Other Sources section as of the certification date.
- This excise tax amount should be reduced by the excise tax advances. However, the excise tax included in the settlement by the County Auditor does not account for excise tax advances.

This difference is why excise tax advances are considered a reconciliation item between the County Treasurer and County Auditor.

Minus: Excise Distributed at Settlement

Enter the total from Column 8 (Cell I141) of Form 49TC.

The excise tax to be distributed is determined by the County Auditor as of the cut-off date, minus the excise tax allocation remittance to the state and any deductions for watercraft excise tax refunds. The amount entered must be positive.

Minus: Excise to be Distributed to County General Fund for Reimbursement of Watercraft Excise Tax Refunds

Enter the excise tax amount deducted to reimburse the county general fund for watercraft excise tax refunds. If the county pays a watercraft excise tax refund, it should be reimbursed from excise tax at the next settlement.

This reimbursement occurs by deducting the refund amount from the applicable taxing district's excise tax total before calculating excise tax allocations.

A quietus equal to the refund deduction amount should be prepared at the time settlement quietus are completed. When settlement quietus are posted to the cashbook:

- The excise refund quietus is recorded under the Other Sources section of the cashbook, reducing the excise tax total.
- The quietus is also posted in **the Funds Ledger** section, increasing the excise tax total in that section.

The amount entered must be positive.

Minus: Welfare and School Excise Tax Allocations

Enter the Remittance to State amount from the Excise Tax Allocation Deductions Worksheet (Cell G81).

Equals: Treasurer and Auditor Excise Tax Difference

This line is automatically calculated by the worksheet using the following formula:

Line 1 + Line 2 – (Lines 3, 4, and 5)

If the reconciliation worksheet is completed correctly, this line will rarely equal zero. Typically, there's 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 discrepancy on this line is acceptable, but Lines 7 through 9 should account for the difference—resulting in Line 10 equaling zero.

Plus: State Comptroller Excise Tax Cut Replacement Distribution Included by County Auditor in Excise Tax, but Not Received by County Treasurer by County Treasurer Certification Date and Not Included in County Treasurer's Certified Amount.

Counties with an April 2025 excise tax cut-off date may report a discrepancy due to the timing of the May 2025 distribution for April 2025 excise tax collections. Those dollars would be included in the County Auditor's total since they are attributed to April 2025 excise tax collections but may not be reported in the County Treasurer's total because the funds were received in May 2025.

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.

Note: If the County Auditor's June settlement excise tax cut-off date falls at the end of March, any April excise tax deposits received by the treasurer and posted to the cash book—along with those included in the certified excise tax amount—will be reflected on this line

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 Cashbook and Not Included in the County Treasurer's Certified Amount.

If the County Auditor's June settlement excise tax cut-off date falls at the end of March, some March excise tax deposits may not be posted to the cash book or included in the certified excise tax amount. In such cases, unposted and uncertified March excise tax amounts are reflected on this line.

This typically happens when the treasurer posts branch excise tax to the cash book only after receiving the branch bank statement. If the March bank statement is received and posted in April, it may not include all March excise tax amounts. It would be extremely rare to have an amount on line 8 and an amount on line 9.

Equals: Reconciled difference

This line is automatically calculated by the worksheet using the following formula: line 6 plus lines 7 and 9, minus line 8. If the reconciliation worksheet is completed correctly and the County Treasurer and County Auditor excise tax records are in balance, this line should equal zero.

If Line 10 does not equal zero, first verify the accuracy of the amounts entered in the reconciliation worksheet. If all amounts are correct, the County Treasurer and County Auditor must work together to identify the source of the discrepancy.

- If the source cannot be determined during the current settlement, it must be resolved by the next settlement.
- If the source remains unidentified by the next settlement, the difference must be allocated and distributed at that time.
- The Comptroller's Office provides instructions on how to allocate and distribute an unidentified difference during settlement.

A Line 10 value of zero does not always indicate that the County Treasurer's and County Auditor's excise tax records are in balance. Unreasonable amounts entered in one or more lines of the reconciliation worksheet may result in a zero-dollar amount on Line 10. The Comptroller's Office reserves the right to reject a reconciliation worksheet if unreasonable amounts are present.

Form 49TC County Treasurer's Certificate of Tax Collections

The Form 49TC is completed by both County Treasurers and County Auditors to calculate and report certified tax collections. County Auditors also use the form to determine the taxes to be apportioned and distributed. For counties with property tax relief, Form 49TC calculates the settlement of those funds.

County Treasurer Responsibilities

The County Treasurer is responsible for completing columns 1 through 4 and column 13 of Form 49TC.

- **Column 1: Total Current and Delinquent Tax, Penalties, and Interest Collected** (Less Late Payment Penalties on Special Assessments)
 - The County Treasurer certifies property tax collections for the applicable collection period.
- **Column 2: Property Tax Relief Amount**
 - If applicable, the County Treasurer certifies the property tax relief amount.
- **Column 3: Total Property Tax for Distribution**
 - This amount is calculated as the sum of columns 1 and 2.
- **License Excise Tax Collected**
 - Located below the total line of column 3 (Cell D144), the County Treasurer certifies license excise tax collections from the Treasurer's cashbook at the time property tax collections are certified.

Other Collections items of Column 3 (cells D149 through D184) of the 49TC are completed as follows:

The County Treasurer must enter the following collections from the Other Sources section of the Cashbook on the designated lines of Form 49TC:

- Demand fees
- Tax sale costs
- Conservancy district collections

- Civil penalties
- Business personal property ordinance fees
- Late payment penalty on special assessments

Additionally, the County Treasurer must certify any other collections from the Other Sources section of the cashbook as needed for the county.

Examples of other collections may include:

- Non-sufficient fund check fee collections
- Sewer lien collections
- Weed cutting lien collections
- Line fencing lien collections
- Storm water lien collections
- Drainage or ditch collections
- Any other certified collections to be distributed

Excess (Surplus) Tax (Column 4)

The County Treasurer will certify surplus tax collections in this column.

Settlement of Late Payment Penalties (Column 13)

The County Treasurer certifies, by district, the late payment penalties on special assessments collected. The total entered in Column 13 must match the amount reported in Column 3 (Cells D149–D184) under Other Collections for late payment penalties on special assessments.

The County Auditor must identify late payment penalties on special assessments collected by taxing district and make a before apportionment adjustment in each applicable district. Once entered as a before apportionment adjustment, the tax system will incorporate the late payment penalties into the apportionments.

County Auditor’s Responsibilities (Columns 5-9)

The County Auditor is responsible for completing the following columns on Form 49TC:

Column 5: Total Current and Delinquent Tax, Penalties, and Interest Distributed

The amount entered in Column 5 must equal:

1. **Column 1 of Form 49TC, adjusted for total deductions before apportionment**, which includes:
 - Refunds to taxpayers (amounts reported on Form 17TC)
 - Late payment penalties collected on special assessments
 - Other settlement adjustment amounts
2. **The Net Tax, Penalty, and Interest amount from Line 7** (Net Property Tax for Apportionment) of Section A on Form 102 Apportionment Sheet.

Column 6: Property Tax Relief Amount Distribution

This amount must match the Property Tax Relief Amount reported in Line 7 (Net Property Tax for Apportionment) of Section A on Form 102 Apportionment Sheet.

Column 7: Total Property Tax for Distribution

This amount must match the Total reported in Line 7 (Net Tax for Apportionment) of Section A on Form 102 Apportionment Sheet.

Additionally, Column 7 of Form 49TC should equal the sum of Column 5 and Column 6 of Form 49TC.

Column 8: License Excise Tax Distributed

This amount must match Line 8 (License Excise Tax Apportionment) of Section A on Form 102 Apportionment Sheet. Important: The amount entered in Column 8 reflects the excise tax total after deducting the following allocations:

- **State Welfare Excise Tax**
- **Welfare Excise Tax**
- **School Excise Tax**

Do **not** include these allocations in Column 8 (License Excise Tax Distributed) on Form 49TC.

Column 9: Total Distributed

This amount must match the Total reported in Line 9 (Total for Apportionment) of Section A on Form 102 Apportionment Sheet.

Additionally, Column 9 of Form 49TC should equal the sum of Column 7 and Column 8 of Form 49TC.

Settlement of Property Tax Relief (Columns 10-13)

The settlement of property tax relief is self-calculated within Form 49TC due to embedded formulas.

Columns 10 and 11 automatically pull the property tax relief amounts reported by:

- The County Auditor (Column 6)
- The County Treasurer (Column 2)

Column 12 calculates the difference between the amounts reported by the County Auditor and the County Treasurer.

Column 13: Property Tax Relief Balance

- If the balance is **positive**, the County Auditor must issue a check from the LIT PTR Fund to provide the County Treasurer with the additional funds needed for settlement.
- If the balance is **negative**, a quietus —without a check— must be prepared to receipt the excess LIT PTR back into the LIT PTR Fund.

Form 102 Apportionment Sheet

The Form 102 Apportionment Sheet is completed for each taxing district in the county to calculate the total funds available for apportionment (Section A) and the amount to be apportioned to each taxing unit in the county by fund. [Form 105 Settlement Sheet](#) is the sum of all Form 102s in the county and serves as a summary of [Form 102](#).

Sections A, A-1 (December only), and Section B are very similar for both the Form 102 and [Form 105 Settlement Sheet](#).

Many counties have replaced Form 102 with tax system generated worksheets or have created Form 102s using spreadsheet software. Whether using the SBOA-prescribed Form 102, a tax system-generated worksheet or an electronically generated spreadsheet, the following instructions apply to its completion.

Section A

Line 2: Property Tax

Net Tax, Penalty and Interest Column: The amount certified by the treasurer in Column 1 of the Form 49TC.

Property Tax Relief Amount Column: The amount certified by the treasurer in Column 2 of the Form 49TC.

Total Column: The amount in the Total column must match the amount in the Net Tax Penalty & Interest column.

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

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

Property Tax Relief Amount Column: The amount from the **Property Tax Relief Amount** column of the Certificate of Tax Refunds Form 17TC.

Total Column: The amount in the Total column is the total of the Net Tax Penalty & Interest column and the Property Tax Relief Amount column. This amount should also equal the Total Refund column of the 17TC.

Line 5 – Plus: Late Payment Penalties on Unpaid Special Assessments

Line 5 reports late payment penalties collected on unpaid special assessments. The total reported must match the total district amount listed in the special assessment penalties worksheet of the 49TC.

Special assessments include sewer liens, weed liens, and other related charges.

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

Line 6 - Other Before Apportionment Adjustments

Note: Form 102, Section A line 6 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.

Net Tax Penalty and Interest Column – Line 6 of the Section A of Form 102 is amount of any pre-apportionment adjustments that need to be made.

Line 7 - Net Property Tax for Apportionment

Net Tax Penalty and Interest Column - Line 7 of Section A of Form 102 is equal to line 2 plus line 4 plus line 5 plus line 6. The **Net Tax Penalty and Interest** column amount on line 7 of Section A of Form 102 is the amount to be entered in column 5, Total Current and Delinquent Tax, Penalties, and Interest Distributed, of Form 49TC.

Property Tax Relief Amount Column - Line 7 of Section A of Form 102 is equal to line 2 plus line 4 plus line 6. The **Property Tax Relief Amount** column on line 7 of Section A of Form 102 is the amount to be entered in column 6, Property Tax Relief Amount Distributed, of 49TC.

Total - Line 7 of Section A of Form 102 is equal to line 2 plus line 4 plus line 5 plus line 6. The Total column amount on line 7 of Section A of Form 102 is the amount of property tax to be apportioned in the June

settlement and is the amount to be entered in column 7, Total Property Tax for Distribution, of Form 49TC.

Also, the total of the Total Net Property Tax column of Section B of Form 102 must match the Total column on line 7 of Section A of Form 102.

Line 8 - License Excise Tax for Apportionment

Line 8 of Section A of Form 102 is equal to the amount of excise tax apportioned in the June Settlement.

The amount on line 8 is the amount for column 8, License Excise Tax Distributed column of Form 49TC. Do not include SWETA, welfare excise tax, or school excise tax in column 8 of the 49TC. The excise tax apportioned is the excise tax **after** the deduction of the state welfare excise tax, the welfare excise tax, and school excise tax allocations. Worksheets and instructions for calculating the state welfare excise tax, the welfare excise tax and the school excise tax allocations were provided previously.

Do not include the state welfare excise tax, the welfare excise tax, or the school excise tax allocations on line 5 of Form 102.

Do not include the state welfare excise tax, the welfare excise tax, or the school excise tax allocations in Section B of Form 102.

The total of the License Excise Tax column of Section B of Form 102 must match the total column on line 8 of Section A of Form 102.

Line 9- Total for Apportionment

Line 9 of Section A of Form 102 is equal to line 7 plus line 8. The Total column of line 9 should match the column 9 Total Distributed column of Form 49TC.

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 7 of Section A. The amount of license excise tax apportioned will be the total of line 8 of Section A. The section B total should match section A, line 9 "Total Net Amount for Apportionment" total.

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 or protected debt funds. In these taxing districts, adjusted distribution 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 distribution rates are calculated and available in Gateway Abstract.

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

If a TIF area exists in a taxing district, 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 105.

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 next year's Abstract.

Form 105 Settlement Sheet

Form 105 is an electronic spreadsheet provided by the Comptroller's Office. Form 105 is a summary of Form 102's, reporting the total taxes collected and apportioned for all taxing districts in the county.

The County Auditor is required to complete Form 105 and submit it to the Comptroller's Office at localgovernment@comptroller.in.gov. Form 105 Settlement Sheet **must** balance completely. Forms that do not balance are returned and the settlement will not be approved.

Section A

Section A represents the calculations for the county's total funds to be apportioned for all taxing districts. The amounts reported in Section A for property tax relief and license excise should tie back to the 49TC.

Section A-1

Section A-1 is only completed at December settlement.

Section B

Section B reports the amounts apportioned for property taxes (including property tax relief) and excise tax by taxing unit type.

The total of the Total Net Property Tax column in Section B of Form 105 must match the total of line 7 of Section A of Form 105.

The total of the License Excise Tax column in Section B of Form 105 must match the total of line 7 of Section A of Form 105. 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, welfare and school excise tax allocation deduction.

Section C

Section C represents the fines and fees that are to be remitted to the Comptroller's Office via electronic funds transfer (EFT) by the June 30, 2025, settlement deadline. The amounts reported in Section C must be remitted to the Comptroller's Office prior to receiving final approval on settlement.

The amounts for Section C should match 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 to the State that is not listed, contact the Comptroller's Office.

If your settlement is not processed and approved by June 30, the total funds ledger Section C: Fines and Fees amounts listed in Section C **must be received by June 30**. The "Report to State Comptroller of Settlement Fines and Fees Due State" form must be used to report the amounts.

Note: SWETA, welfare excise tax allocation and the school excise tax allocation **are not listed** in Section C.

The following fines and fees are included in Section C, but not limited to:

INFRACTION JUDGEMENT – [IC 34-28-5-5](#)

Funds collected by the Clerk of Courts for judgments on infractions, ordinance violations, or nolo contendere pleas for moving traffic violations are remitted monthly to the County Auditor. The County Auditor then sends infraction judgment amounts to the Comptroller's Office in June and December.

OVERWEIGHT VEHICLE FINE - [IC 9-20-4](#)

Civil penalties apply to transporting loads on registered and licensed vehicles—or combinations of vehicles—that exceed the limits specified in the registration application. The County Clerk collects the fine and remits it to the County Auditor monthly. The County Auditor then sends the fee to the Comptroller's Office in June and December.

SPECIAL DEATH BENEFIT - [IC 35-33-8-3.2](#)

A \$5.00 fee is collected by the Clerk of the Circuit Court or the County Sheriff if authorized to accept bail bonds. This fee applies to surety bonds, cash or securities deposits equal to the bail amount, and real estate bonds, where .33 of the true tax value (less encumbrances) meets or exceeds the bail amount.

The Clerk or Sheriff retains the \$5.00 special death benefit fee when a defendant executes a bail bond by depositing cash or securities equal to at least 10% of the bail. The fee is not contingent on the case outcome. The Clerk or Sheriff remits fees to the County Auditor monthly. The County Auditor then sends the death benefit fee to the Comptroller's Office in June and December. The Comptroller's Office receipts the remittance into the appropriate Public Employees' Retirement Fund account.

SALE DISCLOSURE FEE - [IC 6-1.1-5.5-4](#)

Before filing a conveyance document with the County Auditor, a sales disclosure form must be submitted. The County Assessor uses this information to develop trending factors based on sales data.

A \$20 sales disclosure fee is required at the time of filing. Of this amount, \$10 is retained by the county and deposited into the County Sales Disclosure Fund. The remaining \$10 is sent to the Comptroller's Office during the June and December settlements. Each county should maintain two sales disclosure funds: one for its share of the fee and another for the state's share.

CORONER'S CONTINUING EDUCATION FEE - [IC 16-37-1-9](#)

The State Coroners Training and Education Fund is a non-reverting fund. If a local health department charges a fee for a Certificate of Death under IC 16-20-1-27, an additional \$2.50 coroners' education fee must be included in the total (applicable from June 30, 2023, to July 1, 2028).

The local health department deposits the fee with the County Auditor monthly. The County Auditor then remits the funds to the Comptroller's Office in June and December.

ADULT & JUVENILE OFFENDER INTERSTATE COMPACT FEE - [IC 11-13-4.5-4](#)

A \$125 application fee is charged to parolees and probationers requesting to leave the State. The State Department of Corrections collects parole fees, while County Probation Departments and County Clerks collect probationer fees.

Probationer fees are remitted monthly to the County Auditor, who allocates:

- 50% to the County Offender Transportation Fund.
- 50% to the Adult & Juvenile Offender Compact Fee Fund, which is remitted to the Comptroller's Office during the June and December settlements.

MORTGAGE RECORDING FEE - [IC 24-9-9-3](#)

The County Recorder charges a recording fee for each recorded mortgage. The fee is remitted to the County Auditor monthly.

During the June and December settlements, the County Auditor sends \$2.50 to the Comptroller's Office, which deposits:

- \$1.25 into the state General Fund.
- \$1.25 into the Homeowner Protection Unit account.

CHILD RESTRAINT FINE - [IC 9-19-11](#)

A fine is imposed for violations involving improper or missing child restraint systems in vehicles. County, city, and town court clerks collect the fines and must remit them to the County Auditor monthly.

The County Auditor then sends child restraint fines to the Comptroller's Office during the June and December settlements.

CANINE RESEARCH AND EDUCATION FUND - [IC 6-9-39-7](#)

If a county fiscal body adopts a County Option Dog Tax, 20% of the collected funds must be remitted to the Comptroller's Office for deposit into the Canine Research and Education Fund. The remaining 80% stays within the county for uses designated by the fiscal body. The County Auditor sends 20% of collections to the Comptroller's Office during the June and December settlements.

FOREST RESTORATION FUND- [IC 6-1.1-6-24](#)

For classified forest or wildlands property designated after June 30, 2006, and withdrawn after July 1, 2007, back taxes, interest and withdrawal penalties apply. The Department of Natural Resources (DNR) provides a worksheet for calculating these amounts.

Back taxes are assessed as if the property had never been classified. The tax rates and Property Tax Replacement Credit (PTRC) rates used in calculations are those in effect for each applicable year. Back taxes are calculated for the lesser of 10 years or the number of years the property was classified. Interest accrues at 10% per year for each year of back taxes owed.

Withdrawal penalties include:

- \$100 per withdrawal.
- \$50 per acre withdrawn.

Back taxes, interest, and penalties must be charged as a special assessment. Collected funds are allocated as follows:

- Back taxes, interest, and 25% of the withdrawal penalty go to the county general fund.

75% of the withdrawal penalty is deposited into the Forest Restoration Fund and remitted to the state with other fines and fees by June 28, 2024.

SEX/VIOLENT OFFENDER REGISTRATION FEE - [IC 36-2-13-5.6](#)

A county's legislative body may adopt an ordinance requiring local law enforcement to collect an annual Sex or Violent Offender Registration Fee and a Sex or Violent Offender Address Change Fee. If these fees are enacted, 10% of all collections must be remitted to the State Sex and Violent Offender Fund per IC 36-2-13-5.6.

Local law enforcement transfers collected fees to the County Auditor, who receipts them into the County Sex and Violent Offender Administration Fund. 90% of the fees remain in the county fund, while the remaining 10% is

remitted during the semiannual settlement to the Comptroller's Office which receipts the funds into the State Sex and Violent Offender Fund.

DLGF HOMESTEAD PROPERTY DATABASE FUND - [IC 6-1.1-12-37\(f\)](#)

If an individual's property use changes, making part or all of the property ineligible for a Homestead Standard Deduction (HSC), the individual must notify the County Auditor within 60 days per IC 6-1.1-12-37(f). Failure to do so results in liability for additional taxes due to the change or termination of the HSC, as well as a 10% civil penalty on the additional tax amount.

The County Auditor issues a notice stating that payment is due within 30 days. If payment is made within this timeframe, the auditor must allocate:

- The additional tax collected and 99% of the 10% civil penalty to the County's Ineligible Deductions Fund.
- The remaining 1% of the civil penalty to the DLGF Homestead Property Database Fund.

If payment is not received within 30 days, the additional tax and civil penalty are added to the tax duplicate for collection. The County Treasurer then records the amounts separately in the cash book.

At settlement, the County Treasurer certifies the Ineligible HSC Tax Collection amount and Civil Penalty amount in the Other Collections Section of the 49TC. The funds are allocated as follows:

- Ineligible HSC tax amount and 99% of the civil penalty to the County Auditor's Ineligible Deductions Fund.
- 1% of the civil penalty to the DLGF Homestead Property Database Fund.

At each semiannual settlement, the balance of the DLGF Homestead Property Database Fund is remitted to the Comptroller's Office, along with other fines and fees.

VIOLENT CRIME VICTIMS' COMPENSATION FUND – [IC 11-10-8-6\(a\)](#)

An offender employed in a work release program must surrender earnings — minus payroll deductions required by law and court-ordered deductions for judgments — to the Department of Correction or its designated representative.

After distributing any state and federal income taxes, Social Security deductions, and, if applicable, membership costs for an employee organization, 10% of the offender's gross earnings must be deposited into the Violent Crime Victims' Compensation Fund, established under IC 5-2-6.1-40. IC 11-10-8-6(a) also outlines the handling of the offender's remaining earnings.

Quietus Worksheet

The Comptroller's Office provides a Quietus worksheet to assist the County Auditor and County Treasurer with the final steps of the property and excise tax settlement.

Quietus Summary

Enter the county name and the settlement period.

Where the words "ENTER COUNTY NAME HERE" appears in blue (cell A4), enter the county name.

Where the words "ENTER TAX YEAR HERE" appears in blue (cell E4), 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 be the same amount the County Treasurer shows as the total transferred by quietus on the cashbook.

Property Tax Worksheet

In the first column, list all 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 the same as the funds listed in Section B of the Form 105 Settlement Sheet.

The second column, **Gross Property Tax for Distribution**, enter the fund amounts for property tax from Section B of the Form 105 Settlement Sheet. The total of this column must be identical to the Section B Form 105 Settlement Sheet property tax column total. The total of this column must match the gross property tax total of all Form 22 Certificates of Tax Distribution.

In the third column, **Less Property Tax Advances**, enter the property tax advance amounts as a negative number on the quietus worksheet. You should have previously verified the property tax advance amounts with the County Treasurer. Also, the total of this column plus the total of the excise tax advances must match the tax advance total of all Form 22 Certificates of Tax Distribution.

In the fourth column, **Less Exam of Records**, enter the exam of records amounts the county paid to the State Board of Accounts for taxing unit's examination of records. Enter this as a negative number on the quietus worksheet. Also, the total of this column must match 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. A formula calculates this total.

Excise Tax Worksheet

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

In the second column, **Gross Excise Tax for Distribution**, enter the Excise Tax from Section B of the Form 105 Settlement Sheet. The total of this column must match Section B of Form 105 Settlement Sheet excise tax total, and the total of this column must match the gross excise tax total of all Form 22 Certificates of Tax Distribution.

In the third column, **Excise Tax Advance**, enter the excise tax advance amounts as a negative number on the quietus worksheet. This should match the excise tax advance amounts the treasurer certified. The total of this column plus the total of the property tax advances should match 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. A formula embedded in the worksheet calculates this total for you.

Scroll further down to enter the Excise Tax Allocation Deduction Amount. The Excise Tax Allocation Deduction amount is listed in the "Remittance to State" row of the Excise Tax Allocation Worksheet.

The "Total Excise Tax Quietus" is calculated by the worksheet.

Additional Property Tax Quietus

Overpayments from Overpayment Listing & Form 49TC Column 1 Reconciliation (if applicable)

Only enter data in this cell if the County Treasurer included overpayments with collections in column 1 of the Form 49TC. If applicable, a quietus will be processed to receipt this amount to the surplus tax fund.

Overpayments are rarely included in column 1 of the Form 49TC. This amount will be quietus to the Surplus Tax fund.

NSF Checks or, if applicable, other settlement adjustments from Line 41 of Form 105

If the amount on Line 6 is an NSF check deduction, enter the NSF check amount on this line. If applicable, this amount will be quietus to the corresponding fund.

If the settlement sheet, line 6 amount is something other than an NSF check deduction and a quietus is applicable to the line 6 amount then enter the line 46 amount on the Quietus worksheet.

If the settlement sheet, line 6 amount is something other than an NSF check deduction and a quietus is not applicable to the line 6 amount, then do not enter the line 41 amount on this line.

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 [Form 105](#).)

Enter the amount from [Form 105](#), the Net Tax, Penalty and Interest column of [Form 105](#). This amount must match the Amount Refunded to Taxpayer Total of the Form 17TC. Quietus this amount to the County General fund.

Exam of Records from above and the Form 22

Enter the examination of records amount subtracted from the distribution to the taxing units. This amount must match the amount for examination of records listed in the upper portion of the quietus worksheet. Quietus this amount to the County General fund.

Balance of Property Tax Relief if the total amount of column 12 of Form 49TC is a negative amount

Enter the total amount of column 12 of the Form 49TC, if the amount is negative. This should match the Property Tax Relief Amount Total of Form 17TC.

Total Additional Property Tax Quietus

This is the total of the additional property tax quietus. The quietus worksheet calculates 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 calculates this total.

Treasurer's Cash (Property Tax)

Treasurer's Property Tax at Certification

Enter the property tax total of column 3 of the Form 49TC.

Less: Total Property Tax Advance Amount

Enter the property tax advance amounts on this line as a negative amount. The amount entered does not include excise tax advances. This should match the property tax advance amounts the County Auditor certified.

Plus: Late Payment Penalty on Special Assessments to be distributed

Enter the late payment penalties on special assessments that were collected. This total should match the total amount of column 13 Form 49TC.

Equals: Net Property Tax at Certification

This is the result of subtracting the total property tax advance amount from the County Treasurer’s property tax at certification. The worksheet will calculate this amount for you.

Plus: Balance of Property Tax Relief if the total amount of column 12 of the Form 49TC is a positive amount

Enter the total amount of column 12 Form 49TC, if the amount is positive. This should match the Property Tax Relief Amount Total Form 17TC.

Note: If the total amount of column 12 Form 49TC is positive, this indicates the County Treasurer will need additional monies from the PTR fund for settlement.

Total Treasurer’s Cash Available for Settlement

This is the total of the Net Property Tax at certification plus all the additional settlement credit amounts as applicable. The worksheet calculates this total.

Auditor’s Total Property Tax Quietus

An embedded formula pulls this amount from the property tax worksheet.

Balance Proof: Total Property Tax Quietus minus Treasurer’s Cash Available for Settlement

This is 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 proof. If the result is not zero, review all entries to be certain there were no data entry errors. The County Auditor and the County Treasurer are only in balance when the quietus worksheet is equal to zero.

Additional Settlement Quietus

In this section, the other types of collections that need to be quietus and possibly distributed with settlement are entered. This may include surplus Tax, Demand Fees, Tax Sale Costs, Conservancy District Collections, Sewer Liens, Weed Mowing Liens, Ineligible HSC Additional Tax, 99% Civil Penalty, and Ineligible HSC 1% Civil Penalty. There are additional lines available to list any of the additional collections to be distributed with settlement.

Note: This does not include Late Payment Penalties on Special Assessments

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