

Indiana Auditor of State Annual Settlement Update

Kim Diller and Janie Cope
Local Government Division
Indiana Auditor of State

May 2020



Indiana Auditor of State
Tera Klutz, CPA

County Auditor's
Conference-Webinar

LOCAL GOVERNMENT DIVISION

The Team

- Kim Diller
 - Director
 - (317) 232-3309
- Janie Cope
 - Specialist
 - (317) 233-1712

Email: LocalGovernment@auditor.in.gov



Indiana Auditor of State
Tera Klutz, CPA

What we'll discuss today

- June 2020 Settlement Overview
- Settlement Form Review



Indiana Auditor of State
Tera Klutz, CPA

June Settlement

- Excise change for 2020
- AOS will continue to use FTP site for circulating documents
- Remember to read manual prior to filling out forms
 - Available on AOS website
 - <https://www.in.gov/auditor/1260.htm>
 - Contains instructions and tips



Indiana Auditor of State
Tera Klutz, CPA

June Settlement - Review

- Make sure to complete checklist prior to submitting settlement for review
- Crowe LLP will conduct initial review and AOS will conduct final review
- AOS will email county auditor when pre-approval is granted
- E-Signature form will be uploaded to FTP site after pre-approval
- Final approval will occur when:
 - AOS receives E-signature form
 - All funds have been remitted to AOS, **must occur prior to June 30, 2020**



Indiana Auditor of State
Tera Klutz, CPA

AOS FTP Site

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

A screenshot of an FTP directory listing. The table has columns for Name, Size, Date, and Owner. There are three entries: 'Up directory', 'From Settlements', and 'To Settlements'. Arrows point to the 'From Settlements' and 'To Settlements' entries.

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



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

Summary of Forms

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



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

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

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

County Summary Tab

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

Taxing District Detail Tab

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



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

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

Reconciling Forms

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



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

Excise Tax Allocation

- Form used to calculate remittance to AOS for SWETA, 2009 Welfare Excise Tax Allocation and 2009 School Excise Tax Allocation only
- The change was due to provide more transparency on the excise distributions.
- By statute the only excise tax collections subject to the Excise Allocation worksheet are
 - Motor Vehicle Excise Tax
 - Boat Excise
 - Excise Tax Replacement Credit
 - Aircraft Excise
- Other forms of Excise are to be distributed but are not included in the Excise Tax Allocations These include Auto Rental Excise, Heavy Equipment Rental Excise, and Vehicle Sharing Excise.
- The total of column N excise to distribution PLUS Auto rental excise tax, heavy equipment rental excise tax and vehicle sharing excise tax total should agree with the 49TC column 8 Total License Excise Tax Distribution and the Excise Tax Reconciliation line 3



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

Excise Tax - Reconciling Forms

Excise Tax Reconciliation

- Item 1 “County Treasurer Certified Excise Tax” **should agree** with the **cell D144** of the 49TC
- Item 3 “Excise Tax to be Distributed” **should agree** with the 49TC column 8 **Total License Excise Tax Distribution**
- Item 10 “Equals:Reconciled Difference” should be \$0.00. If not, the difference should be resolved by next settlement



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

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

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



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

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

- County treasurer will certify tax collections on 49TC

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



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

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

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

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



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

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

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

TAXES APPORTIONED AND DISTRIBUTED (Completed by the County Auditor's Office)					SETTLEMENT OF PROPERTY TAX RELIEF AMOUNT (Review Section, Column 13 completed by the County Auditor's Office if necessary)		
5	6	7	8	9	10	11	12
Total Current and Delinquent Tax, Penalties and Interest Distributed	Property Tax Relief Amount Distributed	Total Property Tax for Distribution (Column 5 Plus Column 6)	License Excise Tax Distributed	Total Distributed (Column 7 Plus Column 8)	Property Tax Relief Amount Due Taxing District From Column 6	Property Tax Relief Collections Per Treasurer's Records from Column 2	Balance of Property Tax Relief (Column 10 Less Column 11)
394,690.55	25,715.52	420,406.07	14,391.12	434,797.19	25,715.52	25,715.52	0.00
99,381.19	4,027.44	103,408.63	1,904.33	105,312.96	4,027.44	4,027.44	0.00
388,807.32	26,852.34	415,659.66	15,897.25	431,556.91	26,852.34	26,852.34	0.00
101,901.46	5,175.94	107,077.40	3,696.29	110,773.69	5,175.94	5,175.94	0.00
984,780.52	61,771.24	1,046,551.76	35,888.99	1,082,440.75	61,771.24	61,771.24	0.00



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

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

Reconciling Forms

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



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

County Form 102 (Apportionment Sheet)

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

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1	Collections Certified by County Treasurer:			
2	Property Tax	0.00	0.00	0.00
3	Before Apportionment Adjustments			
4	Less: Erroneous Tax, Penalties and Interest Refunded	0.00	0.00	0.00
5	Add: Late Payment Penalties on Unpaid Special Assessments Collected	0.00	0.00	0.00
6	Add or Less: Other Before Apportionment Adjustments	0.00	0.00	0.00
7	Net Property Tax for Apportionment	0.00	0.00	0.00
8	License Excise Tax for Apportionment	0.00	0	0.00
9	TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8	0.00	0.00	0.00



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

County Form 102 (Apportionment Sheet)

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

SECTION B APPORTIONMENT	TOTAL NET PROPERTY TAX	LICENSE EXCISE TAX	TOTAL PROPERTY TAX AND EXCISE TAX
1 County General Fund	0.00	0.00	0.00
2 County Health Fund	0.00	0.00	0.00
3 County Cumulative Bridge Fund	0.00	0.00	0.00
4 County Reassessment Fund	0.00	0.00	0.00



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

County Form 105 (Settlement Form)

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

SECTION A	JUNE SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1 Collections Certified by County Treasurer:				
2 Property Tax		0.00	0.00	0.00
3 Before Apportionment Adjustments				
4 Less: Erroneous Tax, Penalties and Interest Refunded		0.00	0.00	0.00
5 Add: Late Payment Penalties on Unpaid Special Assessments Collected		0.00	0.00	0.00
6 Add or Less: Other Before Apportionment Adjustments		0.00	0.00	0.00
7 Net Property Tax for Apportionment		0.00	0.00	0.00
8 License Excise Tax for Apportionment		0.00	0	0.00
9 TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8		0.00	0.00	0.00



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

County Form 105 (Settlement Form)

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

SECTION B APPORTIONMENT	TOTAL NET PROPERTY TAX	LICENSE EXCISE TAX	TOTAL PROPERTY TAX AND EXCISE TAX
1 County General Fund	0.00	0.00	0.00
2 County Health Fund	0.00	0.00	0.00
3 County Cumulative Bridge Fund	0.00	0.00	0.00
4 County Reassessment Fund	0.00	0.00	0.00



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

Quietus Worksheet

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



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

Quietus Worksheet (Property Tax and Excise)

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

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



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

Quietus Worksheet (Additional Property Tax)

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

Additional Property Tax Worksheet

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



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

Quietus Worksheet (Treasurer's Property Tax)

- Used for reconciling items on the treasurer's cashbook

Treasurer's Property Tax Worksheet

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



Indiana Auditor of State
Tera Klutz, CPA

Settlement Forms

Quietus Worksheet (Additional Quietus)

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

Additional Quietus Worksheet

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



Indiana Auditor of State
Tera Klutz, CPA

Questions and Answers

Local Government Division

- | | |
|--|--|
| <ul style="list-style-type: none"> □ Kim Diller ▪ Director ▪ (317) 232-3309 | <ul style="list-style-type: none"> □ Janie Cope ▪ Specialist ▪ (317) 233-1712 |
|--|--|

Email: LocalGovernment@auditor.in.gov



Indiana Auditor of State
Tera Klutz, CPA