Indiana Auditor of State
Annual Settlement Update

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

May 2020

LOCAL GOVERNMENT DIVISION

The Team

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  - (317) 232-3309

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Email: LocalGovernment@auditor.in.gov
What we’ll discuss today

- June 2020 Settlement Overview
- Settlement Form Review

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

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June Settlement - Review

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

AOS FTP Site

- AOS FTP Site - [https://aosftp.auditor.in.gov/](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
Settlement Forms

Summary of Forms

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

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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

<table>
<thead>
<tr>
<th>TAXING DISTRICT</th>
<th>REFUNDED TO TAXPAYER</th>
<th>PROPERTY TAX RELIEF AMOUNT</th>
<th>TOTAL REFUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>001 Center Township</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>002 Southern Township</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>003 Bobs Civil City</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

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Settlement Forms

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

Reconciling Forms

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

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

- The taxing district total of the **Total** column of the Form 17TC should agree with the **Total** column of line 4, **Less: Erroneous Tax, Penalties and Interest Refunded** of the Form 102 Apportionment Sheet.

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Settlement Forms

Excise Tax Allocation

- Form used to calculate remittance to AOS 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.
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

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

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

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## Settlement Forms

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

- County treasurer will certify tax collections on 49TC

### Statement of Tax Collections

<table>
<thead>
<tr>
<th>TAXING DISTRICT</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total Current and Delinquent Tax, Penalties and Interest Collected, and Less Late Payment Penalty Collections on Special Assessments</td>
<td>584,090.52</td>
<td>55,715.52</td>
<td>639,806.05</td>
</tr>
<tr>
<td></td>
<td>Property Tax Relief Amount</td>
<td>99,381.19</td>
<td>4,027.44</td>
<td>103,408.63</td>
</tr>
<tr>
<td></td>
<td>Total Property Tax for Distribution (Column 1 Plus Column 2)</td>
<td>683,471.71</td>
<td>59,742.96</td>
<td>743,215.68</td>
</tr>
<tr>
<td></td>
<td>Excess (Surplus) Tax</td>
<td>588,879.09</td>
<td>54,572.30</td>
<td>643,451.39</td>
</tr>
<tr>
<td></td>
<td>Late Payment Penalty Collections on Special Assessments</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>882,879.06</td>
<td>56,595.30</td>
<td>939,474.36</td>
<td>872.56</td>
</tr>
</tbody>
</table>

**Add:**

| License Excise Tax Collected | 1,565,910.13 |

**Total Tax for Distribution (Property Tax Plus Excise Tax)** | 2,505,384.49 |

### Settlement of Late Payment Penalties

(Completed by the County Auditor’s Office)

- 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
- Demand Fees
- Tax Sale Costs
- Conservancy District
- Business Personal Property Ordinance Fees
- Ineligible Homestead Credit Tax
- Ineligible Homestead Credit Civil Penalty
- Late Payment Penalty on Special Assessments Collected (Reconciles with Column 13)
- NSF Fee
- Attorney Fee
- Weed Liens
- Drainage Fix
- Barrett Law
- Classified Forest
- Delinquent Sewers
- Unpaid Building Lien
- Delinquent Dog Tax
- Storm Water
- Solid Waste
- Outreach Reconstruction
- TOTAL

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Settlement Forms

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

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

<table>
<thead>
<tr>
<th></th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>5. Total Current and Delinquent Tax, Penalties and Interest Distributed</strong></td>
<td>394,790.52</td>
<td>26,715.52</td>
<td>421,406.07</td>
<td>34,191.12</td>
<td>434,797.19</td>
<td>25,715.52</td>
<td>25,715.52</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>6. Property Tax Relief to be Distributed</strong></td>
<td>99,381.19</td>
<td>4,027.44</td>
<td>103,408.63</td>
<td>1,904.33</td>
<td>105,312.96</td>
<td>4,027.44</td>
<td>4,027.44</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>7. License Excise Tax Distributed</strong></td>
<td>388,807.32</td>
<td>26,852.34</td>
<td>415,659.66</td>
<td>15,897.25</td>
<td>431,556.91</td>
<td>26,852.34</td>
<td>26,852.34</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>8. Total Distributed</strong></td>
<td>101,901.46</td>
<td>5,175.94</td>
<td>107,077.40</td>
<td>3,696.29</td>
<td>110,773.69</td>
<td>5,175.94</td>
<td>5,175.94</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>9. Property Tax Relief Amount Due Taxing District from Column 6</strong></td>
<td>984,780.52</td>
<td>61,771.24</td>
<td>1,046,551.76</td>
<td>35,888.99</td>
<td>1,082,440.75</td>
<td>61,771.24</td>
<td>61,771.24</td>
<td>0.00</td>
</tr>
</tbody>
</table>

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Settlement Forms

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

Reconciling Forms

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

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### Settlement Forms

**County Form 102 (Apportionment Sheet)**

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

#### SECTION A

<table>
<thead>
<tr>
<th>JUNE SETTLEMENT</th>
<th>NET TAX, PENALTY &amp; INTEREST</th>
<th>PROPERTY TAX RELIEF AMOUNT</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Collections Certified by County Treasurer</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2. Property Tax</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>3. Less: Erroneous Tax, Penalties and Interest Refunded</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>4. Add: Late Payment Penalties on Unpaid Special Assessments Collected</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>5. Less: Other Before Apportionment Adjustments</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>6. Less: Property Tax for Apportionment</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>7. Licenses and/or Fees for Apportionment</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>8. Total for Apportionment</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

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### Settlement Forms

**County Form 102 (Apportionment Sheet)**

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

#### SECTION B APPORTIONMENT

<table>
<thead>
<tr>
<th>TOTAL NET PROPERTY TAX</th>
<th>LICENSE EXCISE TAX</th>
<th>TOTAL PROPERTY TAX AND EXCISE TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. County General Fund</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2. County Health Fund</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>3. County Cumulative Bridge Fund</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>4. County Reassessment Fund</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

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## Settlement Forms

### County Form 105 (Settlement Form)

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

<table>
<thead>
<tr>
<th>SECTION A</th>
<th>JUNE SETTLEMENT</th>
<th>PROPERTY TAX &amp; INTEREST</th>
<th>PROPERTY TAX RELIEF AMOUNT</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

\[ \text{Collections Certified by County Treasurer} \]

\[ \text{Before Apportionment Adjustments} \]

\[ \text{Less: Erroneous Tax, Penalties and Interest Refunded} \]

\[ \text{Add: Late Payment Penalties on Unpaid Special Assessments Collected} \]

\[ \text{Add or Less: Other Before Apportionment Adjustments} \]

\[ \text{Net Property Tax for Apportionment} \]

\[ \text{License Excise Tax for Apportionment} \]

\[ \text{TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8} \]

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## Settlement Forms

### County Form 105 (Settlement Form)

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

<table>
<thead>
<tr>
<th>SECTION B APPORTIONMENT</th>
<th>TOTAL NET PROPERTY TAX</th>
<th>LICENSE EXCISE TAX</th>
<th>TOTAL PROPERTY TAX AND EXCISE TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 County General Fund</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2 County Health Fund</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>3 County Cumulative</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>4 Bridge Fund</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>5 County Assessment Fund</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

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Settlement Forms

Quietus Worksheet

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

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

<table>
<thead>
<tr>
<th>Funds</th>
<th>Gross Property Tax for Distribution</th>
<th>Less: Property Tax Advances (Enter as a Negative)</th>
<th>Less: Exam of Records (Enter as a Negative)</th>
<th>Net Property Tax for Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Health Cumulative Bridge</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Reassessment</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Funds</th>
<th>Gross Excise Tax for Distribution</th>
<th>Less: Excise Tax Advances (Enter as a Negative)</th>
<th>Net Excise Tax for Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Health</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Cumulative Bridge</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Reassessment</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

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Settlement Forms

Quietus Worksheet (Additional Property Tax)

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

Additional Property Tax Worksheet

Overpayments from Overpayment Listing & 49TC Column 1 Reconciliation
(If applicable)
NSF Checks or, if applicable, other Settlement adjustments from Line 41 of Form 105
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 38 in December)
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
FREE

Quietus to Surplus Tax
0.00 Fund
Quietus to County General
0.00 Fund
Quietus to County General
0.00 Fund
Quietus to County General
0.00 Fund
0.00 Quietus to LIT PTR Fund
Quietus to fund to be determined

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Settlement Forms

Quietus Worksheet (Treasurer's Property Tax)

- Used for reconciling items on the treasurer's cashbook

Treasurer's Property Tax Worksheet

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

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## Additional Quietus Worksheet

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

<table>
<thead>
<tr>
<th>Amount</th>
<th>Purpose</th>
<th>Fund</th>
<th>Receipt Info</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>Surplus Tax</td>
<td>Surplus Tax Fund</td>
<td>Available For Use</td>
</tr>
<tr>
<td>0.00</td>
<td>Demand Fees</td>
<td>County General Fund</td>
<td>Available For Use</td>
</tr>
<tr>
<td>0.00</td>
<td>Tax Sale Cost</td>
<td>County General Fund</td>
<td>Available For Use</td>
</tr>
<tr>
<td>0.00</td>
<td>Conservancy District Collections</td>
<td>Conservancy District Fund</td>
<td>Available For Use</td>
</tr>
<tr>
<td>0.00</td>
<td>Sewer Lien</td>
<td>Sewer Lien Fund</td>
<td>Available For Use</td>
</tr>
<tr>
<td>0.00</td>
<td>Weed Mowing Lien</td>
<td>Weed Mowing Lien Fund</td>
<td>Available For Use</td>
</tr>
<tr>
<td>0.00</td>
<td>FREE</td>
<td>To Be Determined</td>
<td>Available For Use</td>
</tr>
</tbody>
</table>

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### Questions and Answers

**Local Government Division**

- **Kim Diller**
  - Director
  - (317) 232-3309

- **Janie Cope**
  - Specialist
  - (317) 233-1712

Email: [LocalGovernment@auditor.in.gov](mailto:LocalGovernment@auditor.in.gov)

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