FORMS AND RECORDS

The treasurer, being custodian of all money belonging to the county, is required to keep records so that the money belonging to each fund shall be shown separately and money received for taxes shall be kept as a separate item until after the next settlement and transfer to the various funds has been made. [IC 36-2-10-15] This makes it imperative for the treasurer to have adequate records and keep them properly.

The public accounting law makes it the imperative duty of public officials to use the forms prescribed by the State Board of Accounts, unless approval has been given by such board to use a form other than that prescribed. A penalty is provided by the law for failure of officials to use such prescribed or approved forms. [IC 5-11-1-21]

If an official desires to use a form which is not the official form prescribed by the State Board of Accounts, the alternate form should be developed to include the same information and implemented in the same manner as the prescribed form. The county should maintain a list of alternate forms in use and provide the list to the State Board of Accounts field examiners at the next examination of records for review and approval. Any suggested changes to the form by the State Board of Accounts must be implemented for the alternate form to be approved.

As a means of differentiation, future reference will be made to all money in the custody of the treasurer and belonging to a specific fund as "FUNDS" which are included in the funds ledger, and all money in custody (such as taxes) and not yet transferred to a specific fund, as "ACCOUNTS" which remain in the treasurer’s cashbook until transferred and are not a part of the funds ledger. If the treasurer will always bear in mind that any money collected as treasurer immediately falls into one of these classifications, it will make the keeping of records much easier.

Retention of Records

It is the duty of the treasurer to carefully preserve and safeguard all official records, documents and papers of the office.

No records of the office may be destroyed or otherwise disposed of unless the provisions of the public records law are observed.

Public records retention schedules are available from the Indiana Archives and Records Administration. Any records not listed on those schedules may be destroyed only with permission of your county commission on public records and the Indiana Archives and Records Administration (IARA). Even records on the retention schedule may not be destroyed without first submitting a form to IARA. [IC 5-15-6]

Public Records Are Public Property

The records of all public offices are public property and may be examined by any taxpayer. If denied the right by an official to examine the records, the court would grant the taxpayer the right, if proper proceedings were brought for that purpose. The right, however, must not be abused and the demand for the examination must be made at such times as will not interfere with the operation of the office. [IC 5-14-
Examination of Records - State Board of Accounts

Any field examiner, when engaged in making any examination, shall have the right to enter into any public office and examine any books, papers and documents contained therein or belonging thereto for the purpose of making such examination, and shall have access, in the presence of the custodian thereof, or a deputy, to the cash drawers and cash in the custody of such officer, and shall have the right, during business hours, to examine the public accounts in any depository which has any public funds in its custody.

Such field examiner has authority to call on any officer and examine him/her under oath as to the affairs of the office. [IC 5-11-1-9(f)]

List of Prescribed Forms and Records

<table>
<thead>
<tr>
<th>County Form No.</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>9 (Rev. 1991)</td>
<td>Tax Duplicate</td>
</tr>
<tr>
<td>16 (Rev. 1960)</td>
<td>County Warrant and Warrant Register</td>
</tr>
<tr>
<td>16PR (Rev. 1966)</td>
<td>Payroll Warrant and Register</td>
</tr>
<tr>
<td>17T (Rev. 1992)</td>
<td>Claim for Tax Refunds</td>
</tr>
<tr>
<td>18 (Rev. 1989)</td>
<td>Real Estate Tax Statement</td>
</tr>
<tr>
<td>18CD (Rev. 1978)</td>
<td>Conservancy District Tax Statement</td>
</tr>
<tr>
<td>18E (Rev. 1987)</td>
<td>License Excise Tax Receipt</td>
</tr>
<tr>
<td>18TJ (Rev. 1997)</td>
<td>Personal Property Tax Judgment Receipt</td>
</tr>
<tr>
<td>18P (Rev. 1999)</td>
<td>Personal Property Tax Statement</td>
</tr>
<tr>
<td>20-21 (Rev. 1987)</td>
<td>Combination Quietus, Application to Pay,</td>
</tr>
<tr>
<td></td>
<td>Treasurer's Receipt and Auditor's Copy</td>
</tr>
<tr>
<td>24B (Rev. 1968)</td>
<td>Fund Ledger and Ledger of Receipts</td>
</tr>
<tr>
<td>47 (Rev. 1986)</td>
<td>Daily Balance of Cash and Depositories</td>
</tr>
<tr>
<td>47WC (1985)</td>
<td>Bad Check Register - Watercraft Title Funds</td>
</tr>
<tr>
<td>49DC (1967)</td>
<td>Certificate of Collections of Drainage Assessments</td>
</tr>
<tr>
<td>49TC (Rev. 1992)</td>
<td>Treasurer's Certificate of Collections</td>
</tr>
<tr>
<td>61 (Rev. 1991)</td>
<td>Monthly Financial Statement</td>
</tr>
<tr>
<td>63 (Rev. 1967)</td>
<td>Ditch Tax Duplicate</td>
</tr>
<tr>
<td>63A (Rev. 1967)</td>
<td>Ditch Assessment Receipt</td>
</tr>
<tr>
<td>63AM (1972)</td>
<td>Drainage Maintenance Assessment Receipt</td>
</tr>
<tr>
<td>63B (1953)</td>
<td>Register of Ditch Assessments Collected</td>
</tr>
<tr>
<td>63M (1972)</td>
<td>Ditch Duplicate for Maintenance Assessments</td>
</tr>
<tr>
<td>63N (1979)</td>
<td>Notice of Drainage Assessment</td>
</tr>
<tr>
<td>65 (Rev. 1967)</td>
<td>Register of Taxes Collected</td>
</tr>
<tr>
<td>65STF (1949)</td>
<td>Surplus Tax Fund Ledger</td>
</tr>
<tr>
<td>74T (1977)</td>
<td>Treasurer's Record of Delinquent Personal Property Tax and Judgment Docket</td>
</tr>
<tr>
<td>135 (Rev. 1988)</td>
<td>Mobile Homes Tax Receipt</td>
</tr>
<tr>
<td>137 (Rev. 2001)</td>
<td>Tax Sale Record</td>
</tr>
<tr>
<td>137A (Rev. 2001)</td>
<td>Notice of Tax Sale</td>
</tr>
<tr>
<td>137B (Rev. 2001)</td>
<td>Statement Costs Paid on Tax Sale Property</td>
</tr>
<tr>
<td>137D (Rev. 1988)</td>
<td>Notice of Sale of Real Property</td>
</tr>
<tr>
<td>137W (Rev. 2001)</td>
<td>Petition for Waiver of Delinquent Taxes, Special Assessments,</td>
</tr>
<tr>
<td></td>
<td>Interest, Penalties, and Costs Assessed Against Property</td>
</tr>
</tbody>
</table>
County Form No. | Title
---|---
143 (Rev. 1977) | County Treasurer's Record of Demands for Payment of Delinquent Personal Property, Levies on and Sales of Personal Property, Certification to Clerk of Circuit Court and Record of Notice Precedent to Executions
143B (Rev. 1991) | Demand Notice - Personal Property Taxes
350 (1982) | Register of Investments

**Funds Ledger**

The Funds Ledger, County Form 24B, is prescribed for the treasurer to record all cash transactions of the various funds (county general, highway, etc.). The ledger is ruled to provide space for receipts, disbursements and balances.

Posting of receipts arise from the Auditor's Applications to Pay, Form 20-21, for which the treasurer has issued receipts, showing the fund to be credited. This rule applies regardless of whether the money is received by the treasurer at the time issued or represents taxes or other collections accounted for in the treasurer's daily balance of cash and depositories record being settled for by the treasurer and being transferred by quietus to the fund accounts. Disbursements posted to the ledger are by warrants properly issued by the county auditor.

A separate ledger sheet shall be set up for each "fund" in custody of the treasurer. A new ledger shall be set up each year. Partially used sheets of one year shall not be carried into the next year's ledger. The ledger shall at all times agree with the funds ledger kept by the county auditor, and shall be reconciled with the county auditor at the end of each month.

**Monthly Financial Statement (Form 61)**

The Monthly Financial Statement is a permanent record prepared from the treasurer's funds ledger at the close of each month. It is prepared after all postings to the ledger have been completed for the month and reflects the total receipts and disbursements and the balance for each fund for the month and for the year to date. The statement must agree with a similar statement kept by the county auditor, giving consideration to any adjustments required to reconcile the ledgers of the two offices.

**Tax Duplicate (Form 9)**

The county auditor must prepare and deliver to the county treasurer new tax duplicates for general property taxes each year before March 15. Each new tax duplicate must include the value of all the assessed property, the person liable for the taxes, and any other information that the state board of accounts may prescribe, with the advice and approval of the department of local government finance. The county auditor shall prepare and deliver a certified copy of the abstract to the treasurer of the property, assessments, taxes, deductions, and exemptions for taxes payable in that year in each taxing district of the county. [IC 6-1.1-22-3(a)], [IC 6-1.1-22-5(a)]

A separate section of the duplicate is provided for each taxing district, each district being totaled and proved separately.

All columns on the duplicate are clearly headed to indicate the use for which each is intended. The
columns appear in the same chronological order in which the information is to be entered therein. A careful study of the tax duplicate, together with instructions contained herein, will assist the treasurer in obtaining a better understanding of this record.

All collections after the last date to pay taxes without penalty in November of the preceding year to the last date to pay taxes without penalty in May of the current year inclusive, shall be entered in the section provided for May payments. Likewise, all tax collections received after the last date to pay taxes without penalty in May to the last date to pay taxes without penalty in November inclusive, shall be entered in the section provided for November payments.

After the tax duplicates have been received by the treasurer, no changes can be made in the taxes charged, as the duplicates have been added and balanced and the amounts reported in the abstract filed by the county auditor with the Auditor of State.

Corrections for adding omitted items, known as "auditor's assessments," are made by the county auditor entering the item in the tax duplicate. Blank pages are provided in each taxing district for such added items, following the last original entry. Overcharges in the tax amounts are corrected by "certificate of error," issued by the county auditor.

The amount each taxpayer owes for each installment of current tax appears in Column 7, penalties arising from IC 6-1.1-37-7 in Columns 8 and 9, and total current tax and penalties in Column 10. Delinquent tax from former years is carried forward from the previous year's duplicate and appears in Column 11, penalty and interest on former years' delinquency is carried in Column 12, with the total amount payable by the taxpayer in Column 13. Interest added pursuant to the provisions of IC 6-1.1-37-9 appears in Column 14. Numbers and amounts of auditor's certificates of error appear in Columns F and 15, respectively.

On payment of tax, penalties and interest received on or before May 10, the treasurer enters the date of payment in Column G, and the amount paid in Column 16.

On or before June 20 annually, the treasurer shall settle with the county auditor the amount of the taxes which has been collected. [IC 6-1.1-27-1]

The treasurer shall certify to the county auditor on County Form 49TC prescribed by the state board of accounts as to the correctness of credits for cash collected in each taxing district appearing on the tax duplicate and such other collections as are now or may hereafter be provided by law.

A penalty of 10% is imposed unless the taxes are paid in less than 30 days after the due date and then the penalty is 5% instead of 10%. The penalty is added by the county auditor to unpaid May installment of taxes in Column 17 and the penalty is also added by the county auditor to prior years' delinquent taxes in Column 18.

Dates and amounts of taxes certified to the clerk of the circuit court pursuant to the provisions of IC 6-1.1-23-9 appear in Column H and 19, respectively.

Payments received on or before November 10 are entered in Column 20 and the date of each payment entered in Column I. These two columns are to record only the collections made after the due date to pay taxes in May to the last day to pay taxes without penalty in November. On or before December 20, annually, the treasurer shall make settlement with the county auditor. Such settlement shall be for all taxes collected during the current year, the treasurer receiving credit therein for the amount of taxes which were settled in May.

The treasurer shall also prepare and file with the county auditor the Treasurer's Certificate of Collections, Form 49TC.

After the last day in November to pay taxes without penalty, the county auditor enters all penalties and extends all unpaid taxes and penalties.
The treasurer makes no entries in Columns 21 to 31 and Column J.

Each treasurer shall, on or before June 30 and December 31 each year, pay to the State Treasurer, all monies due for state purposes, as shown on the certificate of settlement.  [IC 6-1.1-27-3]

Register of Taxes and Assessments Collected (Form 65)

This is a statutory record prescribed for use in listing each receipt for taxes collected.  The register is to be kept by taxing districts for the taxpaying period. The collections as shown by the register, should agree at all times with amount entered in the Daily Balance Record, Form 47.

The register should be set up in sections, a section being assigned for each taxing district, with an identification tab for each district.  All tax collections received on tax receipt forms (No. 18, No. 18TJ, No. 18P and No. 135) are posted daily to the proper taxing district in detail.

Columns are provided for date, tax duplicate number, total tax collected, current tax and delinquent tax, excess tax, demand fee, and advertising fee.  Blank columns are provided for assessments and other items.

After the receipts have been posted and the postings verified as correct, enter the total for the day and the accumulated total to date.

To facilitate entry in the register of taxes collected and subsequent verification, tax receipts at the close of the day's business should be sorted by taxing districts and placed in numerical sequence before entering in the register.

Total collections, by taxing districts, as shown on the register of taxes collected, are entered on the Daily Balance of Cash and Depositories, Form 47, opposite the proper taxing district.  Thus, the register of taxes collected and the daily balance of cash and depositaries should be in agreement at all times as to the amount of taxes collected for the day and the accumulated total to date, in each of the respective taxing districts.

The totals of these two records should also be in agreement with the total amount of collections entered in the tax duplicates.

All tax collections received after the last date to pay taxes without penalty in November of the preceding year to the last date to pay taxes without penalty in May of the current year inclusive, shall be entered in the May (first installment) register of taxes collected for settlement in June.

All tax collections received after the last date to pay taxes without penalty in May to the last date to pay taxes without penalty in November inclusive, shall be entered in the November (second installment) register of taxes collected for settlement in December.

Postings to other columns are to be made from copies of receipts in the same manner as tax collections.  The columns shall be totaled and verified with the Daily Balance of Cash and Depositories, Form 47.

Warrants and Warrant Register

The following warrant forms have been prescribed for use of counties:

<table>
<thead>
<tr>
<th>Form 16</th>
<th>Warrant and Warrant Register</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form 16PR</td>
<td>Payroll Warrant and Register</td>
</tr>
</tbody>
</table>
Warrants are received from the county auditor in duplicate or accompanied by a warrant register. The original warrant is returned to the county auditor after being signed by the treasurer. The treasurer shall file a copy of the warrant register or file the warrant copies in numerical sequence to form a warrant register for the basis of posting the treasurer's funds ledger and daily balance of cash and depositories.

When the bank statements and images of cancelled (paid) warrants are received at the close of each month the bank statements should be examined for correctness. The cancelled warrants should then be checked to the warrant register (duplicate copies of warrants), identifying thereon the month in which each warrant was paid and a list of the outstanding (unpaid) warrants prepared for each depository. After the balance in each depository, as shown by the bank's statement, is reconciled to the balance shown in the treasurer's daily balance of cash and depositories, the images of the cancelled warrants should then be filed by the treasurer with the corresponding bank statement and carefully preserved for future reference and audit. Images of cancelled warrants may be retained as electronic files indicating the month and year they were paid by the bank in a format that can be easily accessed in the future. Reference can be made to the list of outstanding warrants prepared at the close of each month to determine the month in which a warrant was paid by the bank.

Issuance of Duplicate Warrant

When a county warrant is lost or for some other reason has not been presented for payment by the depository on which drawn, and evidence of this fact is submitted, the county auditor is authorized to issue a duplicate warrant to replace the original warrant; however, certain safeguards should be exercised before the duplicate warrant is issued, as recommended in the following outline:

1. The person, firm or corporation requesting the duplicate warrant should submit to the county auditor an affidavit setting out all pertinent information with reference to such warrant. A separate affidavit should be furnished by the payee and by each party to whom it was endorsed.

2. Immediately upon receipt of the affidavit, the auditor should request the county treasurer to issue a stop payment order on the original warrant to the bank on which it was drawn.

3. Delay issuing the duplicate warrant until the warrants for the month in which the stop payment order was issued are returned by the bank and the county treasurer has verified that the original warrant has not been cashed.

4. Issue the duplicate warrant on the next warrant number of the current series, under current date (not the date it was originally issued), bearing the payee's name, amount and other details shown on the original warrant, but clearly indicate thereon that it is "issued to replace warrant number ____, dated __________, 20__." In this manner no problems should arise when the warrant is presented to the bank for payment, which sometimes happens when it is given the date and number of the original warrant on which payment was stopped. It is not permissible to have unnumbered warrants furnished by the printer for this purpose; always use the next warrant number in the current series but show thereon the warrant number it replaces.

5. The duplicate warrant is not to be posted to the auditor's ledgers since it is issued only for the purpose of replacing the original warrant. To identify it as a duplicate so it will not be posted and added with the disbursements for the month, simply circle the copy in the warrant register or otherwise identify it as a "Duplicate."

A duplicate warrant might, under emergency conditions, be issued within a short time after the stop payment order is given the bank where the bank furnishes a statement that they have checked the paid...
warrants to date and the warrant in question has not been paid; however, a safe position is to wait until the cancelled warrants for the month in which the stop payment order was issued are returned by the bank and the county treasurer has verified the warrant has not been paid.

**Treasurer's Daily Balance of Cash and Depositories (Cashbook)**

Every public officer in this state, who receives or distributes public funds, shall keep a cash book wherein there shall be entered daily, by item, all receipts of public funds. The cash book shall be balanced daily, shall show funds on hand at the close of each day, and shall be a public record open to public inspection. [IC 5-13-5-1], [IC 6-1.1-22-7]

The Treasurer’s Daily Balance of Cash and Depositories, Form 47, also referred to as the “Cashbook”, is the record prescribed to enable the treasurer to comply with IC 5-13-5-1. It reflects the daily receipts and disbursements, total amount of cash and investments on hand, and a proof of the financial condition of the office at the close of each day.

The record is designed to be posted “daily,” with a separate page for each day. The left side of the page shows the total amount of money for which the treasurer is accountable (charges) and the right side of the page shows the money on deposit, invested or on hand (credits), as proof of the financial condition.

**Charges - Left Side of Page (Lines 1 to 65)**

Lines 1 to 65 reflect the receipts, disbursements and balances of all monies awaiting transfer to a specific fund.

Lines 1 to 43 are for the tax collections, by taxing districts, and lines 44 to 65 are for collections from all other sources that are accumulated pending a proper time to receipt them into specific funds.

Column 2 - Enter in this column the balance of each amount at the beginning of the day. These amounts are carried forward from Column 5 of the preceding day.

Column 3 - Enter the day’s receipts.

Column 4 - Enter amounts transferred by quietus from an account and receipted into specific funds. The total transferred should agree with the amount entered on line 69, Column 2.

Column 5 - Enter in this column the balance in each account at the end of the day.

**Left Side of Page (Lines 66 to 73)**

Line 69 reflects the day’s transactions and balance of all funds.

Column 1 - This column is for the balance at the beginning of the day and the amount is brought forward from Column 5 of the preceding day.

Column 2 - This column is for the amounts being transferred by quietus from Column 4 accounts above, to funds.

Column 3 - Enter money received today and immediately receipted into a specific fund.

Column 4 - Enter disbursements, by warrant only.

Column 5 - Enter the balance of all funds at the end of the day.
Line 72 reflects the day's transactions and balance of all investments made from specific funds in the funds ledger.

Column 1 - This column is for the balance at the beginning of the day and the amount is brought forward from Column 5 of the preceding day.

Column 2 - This column is not applicable and should not be used.

Column 3 - This column should show the purchase cost of investments purchased.

Column 4 - This column should show the purchase cost of investments cashed.

Column 5 - This column is for the balance at the close of the day.

Do not include investments not made from a specific fund in the funds ledger on line 72; for example, investments made from tax collections or from the total of all monies on deposit.

Line 73, Column 5, is the total of lines 43, 65, 69 and 72, and is the total amount of money for which the treasurer is accountable.

Credits - Right Side of Page (Lines 1 to 19)

Lines 1 to 19 reflect the amount of money in depositories. The day's transactions entered in the record for each depository are obtained from the following:

1. From 20-21, Combination Quietus, Application to Pay, Treasurer's Receipt and Auditor's Copy.

2. Forms 16, 16PR and 16W, Treasurer's Warrant Registers.

Column 7 - Enter the balance in each depository at the beginning of the day, amounts brought forward from Column 12 of the preceding day.

Column 8 - Enter the amount deposited in each depository during the day, which includes monies from tax collections, other sources and treasurer's copy of receipts issued.

Column 9 - Enter the amount deposited in each depository during the day, which amount had been received from investments cashed (purchase cost). This should include only those investments which were not made from a specific fund in the funds ledger; for example, investments made from tax collections or from the total of all funds on deposit.

Column 10 - Enter the total of all warrants issued from funds in the funds ledger against each depository during the day. The total on line 19 in this column should equal the amount shown in Column 4, line 69.

Column 11 - Enter the total of all warrants issued for investments purchased other than from specific funds in the funds ledger.

Column 12 - This column is for the balance in the depository (record bank balance) at the end of the day. The balance in this record will differ from that shown by the depository statements because of deposits in transit and warrants outstanding.

Lines 24 to 41 reflect the total amount of money invested. All transactions should be shown at the purchase cost of the investments and should agree with the Register of Investments, Form 350.
Investments in U.S. Government Securities should be shown on line 25 and certificates of deposit should be listed by depositaries on lines 26 through 40.

Column 7 - Enter the balances applicable to each line at the beginning of the day. The amounts are to be brought forward from Column 12 of the preceding day.

Column 8 - Enter the purchase cost of investments purchased from a specific fund in the funds ledger.

Column 9 - Enter the purchase cost of investments purchased from other than specific funds in the funds ledger.

Column 10 - Enter the purchase cost of investments cashed, which investments had been purchased from a specific fund in the funds ledger.

Column 11 - Enter the purchase cost of investments cashed, which investments had been purchased from other than specific funds in the funds ledger.

Column 12 - This column is for the balance of investments on hand at the close of the day.

Lines 47 to 73 reflect the cash transactions for the day. This section is designed for cross-proof and care should be taken that entries are made on the correct line and in the correct column. No entries should be made on the same line in more than one column.

Column 9 - Enter the cash on hand at the beginning of the day. The only entry is on line 48 and the amount is brought forward from Column 12, line 64, of the preceding day.

Lines 47 to 73 - Column 10 - Enter the day's receipts. The only entries made are on lines 49 to 53 and are brought forward from the left side of the page Column 3, lines 41, 65 and 69 and from right side, Column 11, line 41. Line 53 is the total of the above four lines (49 to 52) and is the total cash received on this day.

Column 11 - Enter deposits made during the day. Entries are made on lines 55 to 58 only. Items entered also appear on line 19, Columns 8 and 9.

Column 12 - Enter the cash on hand at the end of the day and the net amounts of the cash long and short. Entries on lines 59 to 73 are to record the actual cash count at the end of the day, the total being shown on line 64. This total should equal the result of Column 9 plus Column 10 less Column 11; if not, the difference should be entered in its proper place on either line 67 (short) or 69 (long). The totals on lines 67 and 69 should then be extended into the proper columns, as indicated on the form, and totals entered and proved on line 70. Line 73 is the total of lines 43 and 71 and must be the same as line 73 on the left side of the page.

Settlements

After this record is balanced for the last day for paying taxes for the taxpaying period, the record will show on the left side of the page, Column 5, lines 1 to 43, the total amount of property taxes collected by the treasurer and available for settlement and distribution. The amounts shown on these lines shall continue to be carried forward each day until the date on which the settlement is made. This will then enable adjustments to be made in the respective taxing districts for any errors found in reconciling the tax duplicates and register of taxes collected to this record and for entry of the amounts of state property tax replacement credit determined at the time of settlement, as shown in Column 14 of the County Treasurer's Certificate of Collections, Form 49TC. Do not enter on these lines any after settlement tax collections until the semiannual settlement has been made.

All "after settlement property tax collections" which are to be accounted for and settled in the next
settlement period should be accounted for on line 45 titled "Advance Collection of Taxes," and should not be commingled with the collections for the prior settlement period shown on lines 1 to 43. The collections for each day must, however, be entered in the register of taxes collected for the succeeding settlement period and the amounts entered in the register should at all times agree with the total collections shown on line 45. On the day after settlement is made for the prior period, the amounts collected, as shown on line 45, should then be transferred on the daily balance record. The transfer is made by entering a credit for the total taxes collected in Column 3, line 45, and by entering the amounts collected in Column 3, lines 1 to 43, for each taxing district in the amounts shown in the register of taxes collected. By entering a credit in Column 3 for the advance collection of taxes and by entering the collections on lines 1 to 43, this simply results in transferring the amounts to each district and will not affect the cash receipts and reconcilement of the daily balance record on the day the entries are made.

It is important that the amounts distributed at each semiannual settlement agree with the amounts shown in the treasurer's daily balance of cash and depositories, since a settlement and distribution in excess of the amounts entered in this record will result in "cash short" on the day the settlement is made. Conversely, if the settlement and distribution is made for less than the amount shown in this record, it will result in "cash long" for that day. Therefore, every effort should be made before settlement and distribution to see that the amounts distributed for each taxing district agree with the amounts entered in the register of taxes collected and in the treasurer's daily balance of cash and depositories.

**Advance Tax Draws**

Advance tax draws shall be entered on line 42, left side of page, and are deducted from the total taxes shown on line 41. This will leave the balance of taxes to be settled on line 43.

**Monthly Financial Report (Form 47TR)**

On or before the 16th day of each month the treasurer shall prepare a report showing the financial condition of the office as of the close of business on the last day of the preceding month.

This report shall show the amounts with which the treasurer is chargeable for the various funds and accounts, the amounts with which the treasurer is credited for money on deposit, invested and cash on hand, and any long or short at the close of each month. The report also provides space for reconcilement with depositories.

The report shall be prepared in quadruplicate and each copy shall be verified by certificate of the treasurer. The treasurer shall retain one copy as a public record in the office and three copies shall be filed with the county auditor. The county auditor shall file the original of said reports with the records of the county board of finance, one copy shall be presented to the board of county commissioners at its next regular meeting, and the county auditor shall immediately transmit one copy to the State Board of Accounts. [IC 36-2-9-11 and 36-2-10-16]

This report has been prescribed by the state board of accounts and designated as Form 47TR. The form is self-explanatory and all of the information required can be obtained from the daily balance of cash and depositories, except for the bank balances shown on the bank statements and the amounts of outstanding warrants which are obtained from the bank reconcilements.

In connection with the report form, the following instructions should be of assistance:

**Charges**

Lines 1 to 16 must include all items for which you are chargeable in your official capacity as treasurer. If you have on hand or on deposit any funds which are not identified by the printed items, they should be identified and entered on lines 15 and 16. The total funds cash balance is to be entered on line 17. Total of all investments from specific funds in the funds ledger is to be entered on line 18. The total of
lines 1 to 18 is to be entered on line 19 and also on line 29.

Credit

Lines 20 and 21 must include all cash on deposit or on hand, all investments on hand, and, also, any other item for which "credit" is claimed. Line 20 must agree with the total of the depository balances as listed in detail on the reverse side of the report. The cash on hand shown on line 22 must be a physical cash count made at the close of business on the last day of the month. Lines 23 to 25 are to be used for any specific items of credit, such as cash due from a former treasurer. The total of lines 20 to 25 inclusive, is to be entered on line 26.

Lines 27 and 28 are to be used for reporting the amounts of accumulated cash long and cash short. Under no circumstances is cash long to be taken out of the cash drawer, nor should you place any cash in the drawer to cover a shortage unless the reason for the shortage is explainable and you will ultimately be required to pay the same. You will be expected to make up any cash shortage at the close of your term of office or at any time the amount appears to be unjustifiably large. If you make up any cash shortage, you should clearly indicate that fact in the daily balance of cash and depositories record. It is important that lines 27 and 28 show a true picture of long and short, and these figures should be correctly reflected in your daily balance record at all times. The amounts entered on line 27 and 28 are to be added or deducted, as the case might be, from line 26 and the total entered on line 29.

Reconcilement with Depositories

Lines 30 to 33, inclusive, will be taken from the totals of the "Statement of Depository Balances at the Close of Month," as listed in detail on the reverse side of the form. An actual reconcilement with the depositories is imperative. The total of lines 30 and 31 and the total of lines 32 and 33, which must be in agreement, are to be entered in Columns 1 and 2, line 34.

In listing "Deposits in Transit" the following instructions should be observed:

1. List only those items transmitted for deposit on or before the close of the month, which have not been credited to your account by the depository. Included therein would be amounts placed in after-hour or night depositories. Do not include in this item any amounts made up for deposit, which are carried over in the office safe, and deposited the following day. We urge that every precaution be taken by making use of depository facilities for after-hour deposits, where available.

2. Where a county warrant is paid by the wrong depository, or where other erroneous charges are made by a depository, and the items are returned to the depository for credit, such items should be listed as "Deposits in Transit," with an appropriate notation on the report or on a separate statement attached thereto, showing the amount for each depository and date credit was given. The important thing is to distinguish between these credits and any actual "cash" deposit in transit.

Analysis of Cash on Hand at Close of Month

The "Analysis of Cash on Hand at Close of Month" must be completed and the total on line (d) must agree with the cash count shown on line 22. The cash change fund advanced by the county is to be entered on line (a). The total cash receipts for each day must be deposited intact not later than the following banking day and the amount of such receipts is to be entered on line (b), with the date of the deposit shown thereon. Line (c) is to be used for showing the total amount of uncollected items on hand as listed on the reverse side of the report.

In connection with the "Cash Change Fund," we direct your attention to the provisions of IC 36-1-8-2. In all counties there may be a cash change fund established pursuant to this act, in such amount as determined by the county council. Upon advance of the change fund, it should be entered as a charge in the daily balance of cash and depositories record, reported on line 5 of the monthly report, and the cash
included in the cash count at the close of each day.

**Statement of Depository Balance at Close of Month**

This schedule on the reverse side of the report is to be completed for each depository. Column 1 must show the actual balance in each depository, as taken from the bank statements, Column 2 any deposits in transit, as described herein, Column 3 the outstanding warrants, and Column 4 the depository balance as shown by the daily balance record. The totals of these columns must agree with lines 32, 33, 31 and 30, respectively.

**Schedule of Uncollected Items on Hand**

The "Schedule of Uncollected Items on Hand" must show in detail each item carried in the cash drawer at the close of the month which, for any reason, has not been collected or converted to cash. Included therein will be any checks or other items received and deposited, and later returned by a depository as uncollectible. At no time should items in this list be of long-standing, for it is expected that immediate steps be taken to enforce collection of such items or, in the case of tax collections, to remove the credits from the duplicates. Under no circumstances is a treasurer permitted to take a post-dated check, and no such item should ever appear on hand. All receipts must be deposited "daily" and, except for the uncollected items on hand, not more than the amount of cash change fund advanced by the county may be retained on hand at the beginning of each day's business.

**Demand Fees**

Annually after November 10 but prior to August 1 of the succeeding year, each treasurer shall make one (1) demand by registered or certified mail or in person by treasurer or by deputy, upon every resident of the county who has not paid the personal property taxes owing. Annually, after May 10 but before October 31 of the same year, each county treasurer may serve a written demand upon a county resident who is delinquent in the payment of personal property taxes. [IC 6-1.1-23-1]

For making this demand the treasurer shall charge the delinquent taxpayer eight dollars ($8.00) if by registered or certified mail or five dollars ($5.00) for any other manner. [IC 6-1.1-23-7(a)]

**Record of Demands (Form 143)**

Form 143 is to be used to record all demands made by the treasurer for the payment of personal property taxes and to record subsequent proceedings in connection with such demands. The columns to the right of the column headed "Proceedings Subsequent to Demand" are designed to be used only for entries in the levy and sale of personal property.

The use of County Form 143 is mandatory in all counties. It is designed not only to provide treasurers with a record of demands made but to comply with the provisions of IC 6-1.1-23-1, which require the treasurer to levy upon property to collect delinquent personal property taxes.

The treasurer is required to enter in the daily cash book, on the day of its receipt, all monies received for all purposes, including demand fees. [IC 6-1.1-22-7]

**Payment of Demand Fees to County**

All fees, per diems, allowances, or other remuneration received by the treasurer for official services or involving official authority, including demand fees, shall be accounted for and paid into the county general fund. [IC 36-2-7-2]
Such fees may be paid into the county general fund at the close of each month or accumulated on the daily cash book and paid into such fund not later than each semiannual settlement of collections.

Register of Investments

The Register of Investments, Form 350, is the form prescribed for the treasurer to record investment transactions as they occur.

A separate line should be used for recording each security and a separate sheet should be used for each fund invested. A separate sheet should also be used for investments made from the total monies on deposit.

Employee's Service Record

An Employee's Service Record, Form 99A, is required to be kept for each employee, to support the preparation of payrolls. A separate form shall be kept on a calendar year basis for each employee. The record is designed to show for each calendar date whether the employee worked, was absent, or was on vacation, sick or other authorized leave. The Fair Labor Standards Act requires this record to be kept for all employees subject to the Act. There are other records which may be needed to comply with the Act. Please consult with the county auditor as to what additional records are needed in your county.

Funds and Accounts

This chapter is devoted to funds and accounts required to be maintained by the treasurer. The term "funds" relates to funds accounted for in the Funds Ledger, Form 24B, for which corresponding funds are carried in the ledgers of the county auditor. The term "accounts," as used in this section, relates to property taxes, excise taxes and similar collections made by the treasurer which are not immediately receipted into a specific fund but held in separate accounts in the records of the treasurer pending payment or settlement by the treasurer.

Funds

All funds are accounted for in the Funds Ledger, Form 24B. All receipts arise from applications to pay and quietuses issued by the county auditor for which a receipt is issued by the treasurer. All disbursements arise from warrants issued by the county auditor and countersigned by the treasurer. The applications to pay and quietuses and the county warrants provide the media for posting the funds ledger. The funds ledger is discussed in more detail on page 3-3 of this chapter.

Accounts

Property taxes, excise taxes and many other types of collections are received by the treasurer, for which the treasurer is not required to make settlement until a later date. A list of such items will be found on lines 45 through 65 of the prescribed form of treasurer's daily balance of cash and depositories.

All collections by the treasurer, except those for which an application to pay, quietus and treasurer's receipt are issued at the time the collection is made are carried in the "accounts" listed on lines 1 through 61 of the treasurer's daily balance of cash and depositories. When such collections are transferred from these accounts, at which time an application to pay, quietus and receipt are issued, the amounts transferred
are entered in Column 4 of the daily balance record and an offsetting entry made on line 69 of that record, identified as "Funds Ledger - Cash," in Column 3 as transferred from accounts by quietsus. The quietsuses are then posted to the funds ledgers of both the county auditor and treasurer and credited to the funds affected, and disbursed upon warrants issued by the county auditor.

**Advance Collection of Taxes**

When the treasurer collects taxes after the due date for the final payment of the May or the November installment of taxes, any taxes collected after the due date are to be accounted for on line 45 of the daily balance record titled "Advance Collection of Taxes." This will include not only prior year’s delinquencies but any advance payments of current taxes which might occur in the settlement of an estate or as a result of a person moving from the county.

All amounts collected shall be entered in the register of taxes collected for the ensuing settlement period and, after settlement is made of the preceding collection period, the amounts which have accrued in the account for advance collection of taxes will be transferred to the taxing district for which the collections were made. This is more fully explained earlier in this chapter under the heading "Settlements."

**Drainage Funds**

The construction, reconstruction and maintenance of legal drains falls under the jurisdiction of the county drainage board. See the Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds for detailed information about drainage funds.

The Indiana Drainage Code, IC 36-9-27, recognizes four drainage funds:

- General Drain Improvement Fund [IC 36-9-27-73]
- Drainage Maintenance Fund [IC 36-9-27-20.5,-44(a)]
- Drainage Bond Redemption Fund [IC 36-9-27-97]
- Cumulative Drainage Fund [IC 36-9-27-99]

Costs of construction and reconstruction are paid from the general drain improvement fund. This fund may also be used for the payment of maintenance expenses, if authorized by the drainage board, where sufficient funds are not available in the drainage maintenance fund for payment of the expenses. The drainage maintenance fund is used for payment of maintenance expenses for which annual assessments have been fixed by the drainage board. The drainage bond redemption fund is used solely for the payment of principal and interest on bonds issued. The cumulative drainage fund may be established for construction, reconstruction or maintenance of drains.

Assessment rolls to cover the expense of construction or reconstruction of drains are certified by the county drainage board to the county auditor. Interest for deferring payments over five years may not be added to the cost of construction and reconstruction projects that are financed by bank loans. The county auditor, within thirty (30) days after receipt of the assessment rolls, shall prepare the Ditch Duplicate, Form 63, for collection by the treasurer.

The treasurer shall, within fifteen (15) days after receipt of the ditch duplicate or at the time the next statement for property taxes is sent out, mail to each person owning land assessed for the improvement a statement showing the total amount of the assessment and the installment currently due. This statement shall state that such owner may pay the assessment in full within one (1) year or may pay only the installment due within the current year with deferred payments in annual installments with interest thereon as fixed by law. Form 63N, Notice of Drainage Assessment, may be furnished each owner for the assessment due; or a similar statement added to the property tax statement which is distinct from general property taxes. In addition, a statement shall be mailed the owner prior to each semiannual payment date on Form 63A, Drainage Assessment Statement.
When the drainage board fixes an annual assessment for periodic maintenance of a drain, the county auditor shall in each year for which assessments are made prepare a Ditch Duplicate, Form 63, which record is maintained in the same manner as a property tax duplicate, in that the duplicate will include not only the current assessments but any prior years delinquencies and penalties. Notices of such assessments shall be mailed by the treasurer, including any delinquencies, and collection shall be made in accordance with the laws governing the collection of property taxes. Drainage Assessment Statement, Form 63A, shall be used in billing and collecting maintenance assessments. [IC 36-9-27-86]

Where bonds are issued for construction of the drain, assessments collected by the treasurer prior to the time the bonds were issued and the principal received from the sale of bonds should be receipted to the fund from which the construction expenses are to be paid. Collections of the principal and interest on assessments for which bonds are issued shall be receipted to the drainage bond redemption fund for credit to each such drain.

All collections on drainage assessments shall be entered in the register of Ditch Assessments Collected, County Form 63B, which record is similar to the register of taxes collected. A separate register shall be maintained for "each drain" and separate sections reserved for (1) collections on construction and reconstruction assessments to be credited to the general drain improvement fund; (2) for collections on maintenance assessments to be credited to the drainage maintenance fund; and (3) for assessments collected on bonded drains to be credited to the drainage bond redemption fund. This will then enable the treasurer to prepare the County Treasurer's Certificate of Collections, Form 49DC, at the time of each semiannual settlement, and also permit verification of the collections to the assessments collected shown on line 52 of the daily balance record and to the collections entered in the ditch duplicate.

All drainage assessments are subject to the same penalties for nonpayment as are imposed upon delinquent property taxes. Land assessed is subject to sale in the same manner as real estate is subject to sale for delinquent taxes.

Tax Sale Costs

The county auditor prescribes an amount that equals the sum of: (1) the greater of twenty-five dollars ($25.00) or postage and publication costs; (2) any other actual costs incurred by the county that are directly attributable to the tax sale; and (3) any unpaid costs incurred prior to sixty-days (60) before the tax sale. [IC 6-1.1-24-2(b)(3)(D),(c)]

When such costs are collected, they are entered on the register of taxes collected in the column provided for that purpose. The total of such collections for each day will be shown in the Daily Balance of Cash and Depositories, Form 47, line 57, Column 3.

Such collections are accumulated in the tax sale costs account and are transferred at close of the taxpaying periods to the county general fund by quietus and receipt.

Excess Tax Collected - Surplus Tax Fund - Unclaimed Funds

Each county treasurer shall place the portion of a tax or special assessment payment which exceeds the amount actually due, as shown by the tax duplicate or special assessment records, in a special fund to be known as the "surplus tax fund." Amounts placed in the fund shall first be applied to the taxpayer's delinquent taxes in the manner provided in IC 6-1.1-23-5(b). The taxpayer may then file a verified claim for money remaining in the surplus tax fund. The county treasurer or county auditor shall require reasonable proof of payment by the person making the claim. If the claim is approved by the county auditor and the county treasurer, the county auditor shall issue a warrant to the taxpayer for the amount due the taxpayer. [IC 6-1.1-26-6(a)]
Not less frequently than at the time of each semiannual settlement, the county treasurer shall prepare duplicate schedules of all excess payments received. The schedules shall contain the name on the tax duplicate, the amount of excess paid, and the taxing district. The county treasurer shall deliver one (1) copy of the schedule to the county auditor. Within fifteen (15) days after receiving the schedule, the county auditor shall review the schedule, and if the county auditor concurs with the schedule, the county auditor shall notify the county treasurer that the notice may be sent. The county auditor shall preserve the schedule, and if a refund is subsequently made, he shall note on the schedule and notify the county treasurer of the date and amount of the refund. In addition, when money is transferred from the surplus tax fund to the county general fund after three (3) years, the county auditor shall note the date and amount of the transfer on the schedule. [IC 6-1.1-26-6(b)]

If an excess payment is not claimed within the three (3) year period after November 10 of the year in which the payment was made and the county treasurer has given the written notice required, the county auditor shall transfer the excess from the surplus tax fund into the general fund of the county. If the county treasurer has given written notice concerning the excess, the excess may not be refunded after the expiration of that three (3) year time period. [IC 6-1.1-26-6(c)]

If the amount of an excess payment is more than five dollars ($5) and exceeds the amount applied under IC 6-1.1-26-6(a) to property taxes that are delinquent at the time that the excess payment is transferred to the surplus tax fund, then no later than forty-five (45) days after receiving the notification from the county auditor under IC 6-1.1-26-6(b), the county treasurer shall give the taxpayer who made the excess payment written notice that the taxpayer may be entitled to a refund. The notice shall be mailed to the last known address of the taxpayer as listed on the tax duplicate or the most current record of the county treasurer. The notice must contain at least the following information:

1. A statement that the taxpayer may be entitled to a refund because the taxpayer made an excess payment.
2. The amount of the refund.
3. Instructions on how to claim the refund.
4. The date before which the refund must be claimed under IC 6-1.1-26-6(c).
5. An explanation that the amount of the refund will be reduced by any amount applied to property taxes that are delinquent. [IC 6-1.1-26-6(d)]

**Tax Sale Surplus**

If a surplus remains after paying taxes, special assessments, penalties and costs for which real property was sold, it shall be applied: First, to the payment of delinquent taxes on personal property unpaid in the same county by that person; second, to the payment of delinquent taxes on real property unpaid in the county by that person; and, third, to the payment of delinquent taxes on personal property unpaid by that person and certified from another county. [6-1.1-24-6.4(a)]

If a surplus still remains, the treasurer shall account for it in a separate "tax sale surplus fund." [IC 6-1.1-24-6.4(a)(3)]

Any amount in the tax sale surplus fund which remains unclaimed for a period of three (3) years from the date of receipt thereof shall be transferred by the county auditor to the county general fund, and no refund thereof shall be had thereafter. [IC 6-1.1-24-7(f)], [IC 6-1.1-24-6.4(d)]

**Sewage Collections**
IC 36-9-23-33 provides a method for collecting delinquent sewage charges made by a city or town by certifying on or before December 15 of each year, to the county auditor a list of liens which were recorded in the office of the county recorder and remain unpaid. The lien shall attach to the real estate from the time of the recording. A service fee of five dollars ($5.00) shall be added to each delinquent rate or charge recorded at the time of recording.

Upon receipt of the list, the county auditor shall immediately enter each delinquent rate or charge, together with the amount of the penalty, recording fee, the five dollar ($5.00) service fee, and a fifteen dollar ($15.00) certification fee in the tax duplicate for such city or town, and the total amount shall be due and payable not later than the due date of the next May installment of property taxes. [IC 36-9-23-33(f), (h)] If the delinquency, penalty, recording fee, service fee, and certification fee are not paid, collection shall be enforced in the same manner and in all respects the same way as taxes on real estate or buildings when the same are delinquent. [IC 36-9-23-33(j)]

The treasurer, upon collection, shall certify at the time of each semiannual tax settlement, to the county auditor all fees, charges and the penalties. The county auditor shall deduct the service charges and certification fees collected by the county treasurer and pay over to the officer the remaining fees and penalties due the municipality. The service fee and certification fee shall be retained and receipted into the general fund of the county. [IC 36-9-23-33(k)]

Barrett Law Collections

In some counties Barrett Law collections are made by the treasurer and such collections should be accounted for in the same manner as other special assessment collections, with a register of the collections being maintained and the collections recorded on line 47 of the treasurer's daily balance of cash and depositories.

There are also provisions in the law for delinquent Barrett law assessments to be certified to the county auditor, who is required to place the assessments on the tax duplicate to be collected by the treasurer. These collections shall likewise be accounted for in the same manner as other special assessment collections, by maintaining a register of the collections and entering such collections in the treasurer's daily balance of cash and depositories and by settlement of the collections periodically or at least at the time of each semiannual settlement. Such collections when settled by the treasurer shall be receipted into a "Barrett law collections fund" on the records of the county auditor and treasurer and remitted by county warrant to the city or town for which the amounts were collected. [IC 36-9-37-23]

Cash Change Account

To this account (line 48, Form 47) is posted the cash change fund advanced by the county. The change fund is to be advanced out of the county general fund without appropriation. The county auditor establishes the advance on the county auditor's record by using Form 24, Ruling A, headed "cash change funds advanced."

This cash change will be carried as a charge on the treasurer's daily balance (line 48) until returned to the county general fund by quietus and receipt and proper accounting made on the right side of the treasurer's daily balance record as a part of the "cash drawer count."

There should be no cashing of personal checks from the cash change fund.

Uncollectible Items - Disposition Of

An extended effort shall be made by the treasurer to recover funds from checks returned by the depositories as uncollectible. During the process of collecting, the return checks shall be carried as a cash
item and the duplicate so noted. When it is determined that the returned item is uncollectible, the treasurer shall attach all related documents to a regular claim to be presented to the board of county commissioners, with an explanation. Upon the commissioner's approval of payment from the general fund, without appropriation, the county warrant is placed in the cash drawer to replace the uncollectible item and deposited as other checks. The amount of tax shall be recharged on the proper duplicate.

The amount reimbursed to the treasurer shall be deducted from the amount for apportionment in the appropriate taxing district in the next December Settlement and returned to the county general fund. This amount should be shown on line 39 of the apportionment and settlement sheets as "reimbursements to county treasurer for bad checks."

Conservancy District Account

Special Benefits Tax Levy

In Official Opinion No. 57-1967 the Attorney General held that the special benefits tax levy should be imposed upon all real estate in the district which has an assessed valuation, including tax exempt property, such as charitable, educational and religious organizations; also, that the special benefits tax levy should be imposed upon the gross assessed valuation, without allowance of any deductions, such as the mortgage, age 65, veterans' and blind deductions.

The special benefits tax levy does not apply to real estate owned by the United States Government, the State of Indiana or any political subdivision within the state. (OAG 57-1967)

The county auditor shall enter all real estate in the county which is within the boundaries of the conservancy district in a separate section of the tax duplicate or in a separate duplicate. The gross assessed valuation of the real estate shall be multiplied by the rate of tax levied by the conservancy district to determine the tax payable which shall be collected and paid in the same manner and at the same time as property taxes are collected. The same provisions as to penalties and sale of property for delinquencies apply to the special benefits tax as apply to property taxes.

Collections are required to be settled by the treasurer and distributed to the conservancy district at the time of making the June and December settlements.

Exceptional Benefits Assessments

If the appraisers have determined that there are exceptional benefits to some real property, the board of directors shall prepare an assessment roll from the appraisers' report as approved by the court. The assessment roll shall consist of a description of each parcel of real property exceptionally benefited, the name of the owner thereof, as is listed on the tax duplicate or described in the appraisers' report as approved by the court, and the amount of the assessment, one (1) copy of which assessment roll shall be recorded in the office of the county recorder of each county wherein real property exceptionally benefited is located, one (1) copy shall be filed with the county auditor of each county in which land of a district exceptionally benefited is located, and another copy of which shall be kept on file in the office of the conservancy district. Assessments for exceptional benefits shall be a lien upon each parcel of real property against which they are assessed from and after the date that such assessment is approved by the court. [IC 14-33-10-1]

The board of directors shall publish notice that the assessments are due and payable within sixty (60) days. Payment shall be made at the office of the board of directors or, if the court shall so order, at the office of the treasurer of each affected county. [IC 14-33-10-2(a), (b)]

If the court orders that the exceptional benefits assessments shall be collected in the treasurer's office, the assessment roll should be entered in a separate section of the ditch tax duplicate or in a special
duplicate for that purpose and assessments collected and accounted for in the same manner as drainage assessment collections. [IC 14-33-10-2(b)(2)]

The owners of real property assessed for exceptional benefits shall have the right to make payment in full unless exceptional benefits are assessed annually and paid with special benefits taxes to the treasurer of the county. In the event that payment is made in full of such exceptional benefit, the board of directors shall note such payment on the assessment roll in its office, give a receipt to the landowner, paying the same, and also enter satisfaction of the lien of such assessment in the appropriate record in the office of the county recorder where such assessment is recorded as heretofore provided. The payment of the assessment does not relieve the real property from being subject to any special benefits tax and from being subjected to an annual assessment for maintenance and operation based upon the original exceptional benefit assessment if any. [IC 14-33-10-2(c)-(d)]

Any assessment not paid in full shall be paid in annual installments over such period of time as is commensurate with the term of the bond issue or other financing as determined by resolution duly adopted by the board of directors of the district and interest shall be charged at the rate of ten percent (10%) per annum on the unpaid balance. All payments of installments, interest and penalties thereon shall be entered on the assessment roll in the office of the conservancy district (or treasurer's office if ordered by the court). Upon payment in full of the entire assessment, including any interest and penalties thereon, the board of directors shall cause the lien thereof to be released and satisfied on the records in the office of the county recorder of the county wherein the real property so assessed is situated. [IC 14-33-10-3(a)-(b)]

The same penalties for delinquencies which apply to property taxes also apply to exceptional benefits assessments. If an installment or assessment is not paid when due the board of directors shall file the delinquency with the county auditor to be placed on the tax duplicate to be collected as state and county taxes are collected. If this delinquency is not paid at the next ensuing date for the semiannual payment of taxes the property shall be subject to sale in the same manner as real property on which there is delinquent property taxes. [IC 14-33-10-4]

Treasurer's Record

Therefore, a treasurer will have collection and accounting duties in connection with assessments under the Conservancy District Act. [IC 14-33-2]

Treasurer's duties in handling collections:

1. Issue Receipt, Form 18CD, retain duplicate.
2. Post detail on Register of Collections, Form 65.
3. Post total daily collections to line 49 "conservancy district account."
4. Clear the account by quietus and receipt to a "conservancy district fund."
5. County auditor issues county warrant to clear the fund, payable to the custodian of funds of the conservancy district -- with a report of such collections for the particular collection period. (Settlement period of collection)

Township - Line Fence

The provisions of IC 32-26-9-4 provide that cost of building, rebuilding or repair of a line fence paid by the township trustee shall be certified to the county auditor as a claim against the county. When such claim is paid to the township trustee, the amount is then placed on the tax duplicate by the county auditor against the land of the landowner affected by the work to be collected as other taxes are collected.
Entry of such items on the tax duplicate are placed in the section following the regular tax assessments in the taxing district concerned.

Collections are accumulated in a township line fence account, line 62, 63 or 64, on the daily balance record (Form 47). At suitable intervals transfers are made to the county general fund by quietus and receipt.

Daily collections are to be supported by individual copies of receipts and daily posting made to "township line fence account," line 62, 63 or 64, Column 3, Form 47.

**Weed Cutting Assessments**

The provisions of IC 36-7-10.1 authorize municipalities and counties to enact an ordinance requiring the owners of real estate within the unit to cut or remove weeds or other rank vegetation.

If the landowner fails to remove the weeds within the time prescribed in an ordinance, the unit may remove the weeds and the municipal or county department specified in the ordinance shall make a certified statement of the actual cost incurred in the removal plus any additional administrative costs incurred in the certification.

The county auditor shall place the total amount, including any accrued interest, in a separate section, and collected and enforced in the same manner as real estate taxes are collected.

Collections shall be settled by the county treasurer at the June and December settlement and receipted into a fund titled "Weed Cutting Assessments." Upon receipt, the auditor shall issue a warrant to the fiscal officer of the unit for which collected.