

COUNTY AUDITOR'S ▶ Conference

JANIE COPE
Settlement Specialist
State Comptroller Tera Klutz

October 26, 2023

The seal of the State of Indiana, featuring a central figure of a Native American man with a bow and arrow, surrounded by a landscape with a sun, hills, and a tree. The text "SEAL OF THE STATE OF INDIANA" is written around the top and "1816" at the bottom.

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A photograph of the Indiana State Capitol building, a grand neoclassical structure with a prominent green dome and a portico with columns. A statue stands on a pedestal in front of the entrance.

LOCAL GOVERNMENT DIVISION

- ▶ Janie Cope, Settlement Specialist
- ▶ Jill Onion, Assistant Director of Accounting & Reporting
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DISCUSSION ITEMS

- ▶ Settlement Process
- ▶ Excise
- ▶ This, That & The Other



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SETTLEMENT PROCESS: Settlement Forms

- ▶ Requirements under IC 6-1.1-27
- ▶ Settlement Forms
- ▶ Notices & Instructions from State Comptroller's Office
- ▶ Settlement Review & Approval



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SETTLEMENT PROCESS: Requirements in Indiana Code

IC 6-1.1-27

- ▶ Semi-annual meeting of County Auditor & County Treasurer
- ▶ Certificate of Settlement (Form 105)
- ▶ Distribution of Funds



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SETTLEMENT PROCESS: Semi-Annual Meeting

- ▶ On or before June 20th & December 20th
- ▶ Settlement of taxes & special assessments collected during the preceding 6 months periods ending May 10 & November 10
- ▶ Settlement of any other collections required by law to be paid to the county treasurer
- ▶ Treasurer's Certificate of Tax Collections to County Auditor – Form 49TC



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SETTLEMENT PROCESS: Certificate of Settlement

- ▶ On or before June 30th & December 31st
- ▶ County Auditor sends a copy to the State Comptroller
- ▶ County Auditor pays the amount due to the State as shown on the certificate of settlement



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SETTLEMENT PROCESS: Distribution of Funds

- ▶ Amount distributed will be equal to the amounts shown on the certificate of settlement, less any amounts that were advanced
- ▶ County Form No. 22 shall be prepared for each unit to which a distribution is due
- ▶ Distributions must occur on or before June 30th & December 31st



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SETTLEMENT PROCESS: Settlement Forms

State-Approved Forms

- ▶ 49TC
- ▶ 17TC
- ▶ Form 102
- ▶ Form 105



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SETTLEMENT PROCESS: Settlement Forms, cont.

Required Forms to Assist in Settlement

- ▶ Settlement Checklist
- ▶ Certificate of Error Summary
- ▶ Excise Tax Allocation
- ▶ Excise Tax Reconciliation
- ▶ Fines & Fees Report
- ▶ Quietus Worksheet
- ▶ **Settlement to Abstract Reconciliation
(December Only)**



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SETTLEMENT PROCESS: State-Approved Forms

49TC – County Treasurer’s Certificate of Tax Collections

- ▶ Serves as settlement of taxes
- ▶ Each taxing district listed
- ▶ Both Treasurer & Auditor complete their respective sections



49TC – County Treasurer’s Certificate of Tax Collections

- ▶ **Section 1 - Treasurer’s Statement of Tax Collections**

STATEMENT OF TAX COLLECTIONS (Completed by the County Treasurer's Office)			
1	2	3	4
Total Current & Delinquent Tax, Penalties & Interest Collected, 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
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00



49TC – County Treasurer’s Certificate of Tax Collections, cont.

▶ **Section 2 - Auditor’s Apportionment of Tax Collections**

TAXES APPORTIONED AND DISTRIBUTED (Completed by the County Auditor’s Office)				
5	6	7	8	9
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)
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00



49TC – County Treasurer’s Certificate of Tax Collections, cont.

- ▶ **Section 3 – Settlement of Property Tax Relief Amount**
- ▶ Pulls data from previous 2 sections

SETTLEMENT OF PROPERTY TAX RELIEF AMOUNT (Review Section)		
10	11	12
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)
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
n nn	n nn	n nn



49TC – County Treasurer’s Certificate of Tax Collections, cont.

- ▶ Section 4 – Settlement of Late Payment Penalties
- ▶ Completed by County Treasurer

SETTLEMENT OF LATE PAYMENT PENALTIES (Completed by the County Treasurer's Office)	
13	
Late Payment Penalty Collections on Special Assessments	0.00
	0.00
	0.00



49TC – County Treasurer’s Certificate of Tax Collections, cont.

- ▶ Final Section Completed by Treasurer
- ▶ Serves as Settlement of any other collections required by law

Add:	
License Excise Tax Collected	0
Total Tax for Distribution (Property Tax Plus Excise Tax)	0
Other Collections:	
Excess (Surplus) Tax from Column 4	0
Demand Fees	0
Tax Sale Costs	0
Conservancy District	0
Credit Civil Penalty	0
Business Personal Property Ordinance Fees	0
Late Payment Penalty on Special Assessments Collected (Reconciles with Column 13)	0
Enter Collection Type	0
Enter Collection Type	0



SETTLEMENT PROCESS: State-Approved Forms, cont.

17TC – Certificate of County Auditor of Tax Refund Claims

- ▶ Sheet for each taxing district
- ▶ Summary sheet with total of all taxing districts
- ▶ Detail of Property Tax Refunds Deducted from Settlement

Enter County Name Here					
CERTIFICATE OF COUNTY AUDITOR OF TAX REFUND CLAIMS					
FOR WHICH CREDIT IS TAKEN ON SETTLEMENT					
Enter Tax Year Here					
Enter TAXING DISTRICT Above					
1	2	3	4	5	6
TO WHOM PAID	DATE PAID	WARRANT NUMBER	REFUNDED TO TAXPAYER	PROPERTY TAX RELIEF AMOUNT	TOTAL REFUND
FREE			0.00	0.00	0.00



SETTLEMENT PROCESS: State-Approved Forms, cont.

Form 102 – Apportionment of Taxes Collected

- ▶ Sheet for each taxing district
- ▶ Section A – Amount available for apportionment
 - Section A – June Settlement
 - Section A-1 – December Settlement
- ▶ Section B – Apportionment



Form 102 – Apportionment of Taxes Collected

DECEMBER
SETTLEMENT SHEET FOR
ENTER NAME HERE

For Collection of State, County Revenue and Other Taxes for the Year 2021

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	0.00	0.00
9	TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8	0.00	0.00	0.00
SECTION A-1 DECEMBER SETTLEMENT				
CHARGES:				
1	Charges Shown on March Abstract:			
2	Current Property Taxes	0.00	0.00	0.00
3	Late Assessment Penalty	0.00	0.00	0.00
4	Statement Processing Charge	0.00	0.00	0.00
5	Delinquent Taxes, Penalties and Interest	0.00	0.00	0.00
6		0.00	0.00	0.00
7		0.00	0.00	0.00



Form 102 – Apportionment of Taxes Collected, cont.

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
5	FREE	0.00	0.00	0.00
6	FREE	0.00	0.00	0.00
7	FREE	0.00	0.00	0.00
8	FREE	0.00	0.00	0.00
9	FREE	0.00	0.00	0.00
10	FREE	0.00	0.00	0.00
11	FREE	0.00	0.00	0.00
12	FREE	0.00	0.00	0.00
13	FREE	0.00	0.00	0.00
14	FREE	0.00	0.00	0.00
15	FREE	0.00	0.00	0.00
16	Township General Fund	0.00	0.00	0.00
17	Township Civil Bond Fund	0.00	0.00	0.00
18	Township Assistance Fund	0.00	0.00	0.00
19	Township Fire Fighting Fund	0.00	0.00	0.00
20	Township Recreation Fund	0.00	0.00	0.00
21	FREE	0.00	0.00	0.00
22	FREE	0.00	0.00	0.00
23	FREE	0.00	0.00	0.00
24	FREE	0.00	0.00	0.00
25	FREE	0.00	0.00	0.00



Form 102 – Apportionment of Taxes Collected, cont.

SECTION C		REMITTANCE
DUE STATE ON ACCOUNT OF		AMOUNT
1	Infraction Judgment	0.00
2	Overweight Vehicle Fines	0.00
3	Special Death Benefit	0.00
4	Sales Disclosure Fee	0.00
5	Coroner's Continuing Education Fee	0.00
6	Adult & Juvenile Offender Interstate Compact Fee	0.00
7	Mortgage Recording Fee	0.00
8	Child Restraint Fine	0.00
9	Canine Research and Education Fund	0.00
10	Forest Restoration Fund	0.00
11	Sex/Violent Offender Registration Fee	0.00
12	DLGF Homestead Property Data Base Fund	0.00
13	Violent Crime Victims Compensation Fund	0.00
14	FREE	0.00
15	FREE	0.00
16	FREE	0.00
17	FREE	0.00
18	FREE	0.00
19	FREE	0.00



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SETTLEMENT PROCESS: State-Approved Forms, cont.

Form 105 – Settlement Sheet

- ▶ Total of all Form 102's for the County
- ▶ Serves as the Certificate of Settlement

SIGNATURE



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FORMS TO ASSIST IN SETTLEMENT: Settlement Checklist

County: Completed By: **December Settlement - Balancing Checklist**

Verify Tax Advances With County Treasurer

1 Verify the total property and excise tax advances with your Treasurer.

Verify Treasurer and Auditor Excise Tax Difference

2 Use the Treasurer and Auditor Excise Tax Reconciliation Worksheet to verify and reconcile Treasurer and Auditor excise tax difference(s).

Settlement Sheet Form 105 - Section A-1

3 Line 33 (Certificates of Error Issued During the Year): Net Tax and Penalty column equals the Credit Entered on Tax Duplicate column of the C of E Summary.

4 Line 33 (Certificates of Error Issued During the Year): Property Tax Relief Amount column equals the Less Property Tax Relief column of the C of E Summary.

5 Line 37 (Amount for Apportionment): Net Tax and Penalty column equals the total of Column 1 on the 49TC.

6 Line 39 (Less Erroneous Tax, Penalty and Interest Refunded): Net Tax, Penalty, and Interest column equals the total of Column 1 (Refunded to Taxpayer) on 17TC Summary tab.

7 Line 39 (Less Erroneous Tax, Penalty and Interest): Property Tax Relief Amount column equals the total of Column 2 (Property Tax Relief Amount) on the 17TC Summary tab.



FORMS TO ASSIST IN SETTLEMENT: Correction of Error Summary

CONTACT INFORMATION
State Comptroller, Local Government Division
200 West Washington Street, Suite 240
Indianapolis, IN 46204
317-233-1712
localgovernment@comptroller.in.gov

Revised 2023

CERTIFICATE OF ERROR SUMMARY

COUNTY NAME

DECEMBER SETTLEMENT YEAR

Taxing District Name & Tax Year	Gross Tax	Less: Property Tax Relief	Less: Other Property Tax Amounts	Less: Circuit Breaker Credit	Net Tax	Plus: Statement Processing Charge, Penalties & Interest	Credit Entered on Tax Duplicate
	(1) Taxing District Name <input type="text"/>						
Tax Year Total	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tax Year Total	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tax Year Total	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tax Year Total	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tax Year Total	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Taxing District Total	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(2) Taxing District Name <input type="text"/>							
Tax Year Total	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tax Year Total	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tax Year Total	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tax Year Total	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



FORMS TO ASSIST IN SETTLEMENT: Excise Tax Allocation

EXCISE TAX ALLOCATION SWETA, 2009 WELFARE EXCISE TAX ALLOCATION AND 2009 SCHOOL EXCISE TAX ALLOCATION DEDUCTIONS CALCULATION WORKSHEET																	
Select County Name	Enter June/December			2009								Excise to Distribute after SWETA, 2009 Welfare Excise Tax Allocation		Excise Excluded from SWETA			
County	Settlement			Year													
Taxing District	Motor Vehicle Excise Tax	Watercraft Excise Tax	Excise Tax Replacement Credit	Aircraft Excise Tax	Total Excise Subject to SWETA, Welfare & School	SWETA Allocation Factor	SWETA Deduction	2009 Welfare Excise Tax Allocation Factor	2009 Welfare Excise Tax Allocation Deduction	2009 School Excise Tax Allocation Factor	2009 School Excise Tax Allocation Deduction	Excise to Distribute after SWETA, 2009 Welfare Excise Tax Allocation and 2009 School Excise Tax Allocation Deductions	Auto Rental Excise	Heavy Equipment Rental Excise	Vehicle Sharing Excise	Total Excise Tax for Distribution	
FREE	0.00	0.00	0.00	0.00	0.00	0.000000	0.00	0.000000	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREE	0.00	0.00	0.00	0.00	0.00	0.000000	0.00	0.000000	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREE	0.00	0.00	0.00	0.00	0.00	0.000000	0.00	0.000000	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREE	0.00	0.00	0.00	0.00	0.00	0.000000	0.00	0.000000	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00



FORMS TO ASSIST IN SETTLEMENT: Excise Tax Reconciliation

COUNTY TREASURER AND COUNTY AUDITOR EXCISE TAX RECONCILIATION AT SETTLEMENT		7.) PLUS: AUDITOR OF STATE EXCISE TAX CUT REPLACEMENT DISTRIBUTION INCLUDED BY COUNTY AUDITOR IN EXCISE TAX, BUT NOT RECEIVED BY COUNTY TREASURER BY TREASURER CERTIFICATION DATE AND NOT INCLUDED IN TREASURER'S CERTIFIED AMOUNT	
Enter amounts as positive amounts.		0.00	
COUNTY		(See Note at the bottom of this worksheet)	
SETTLEMENT	December 2020	ENTER CUT-OFF DATE	
1.) COUNTY TREASURER CERTIFIED EXCISE TAX	(License Excise Tax Collected Line of the 497C and should also be the Total Excise Tax on Cashbook at Settlement Certification)	0.00	
2.) PLUS: EXCISE TAX ADVANCE TOTAL	(See Note at the bottom of this worksheet) (The Excise Tax Certified and the amount on the Cashbook should have been reduced by the Excise Tax Advances)	0.00	
3.) MINUS: EXCISE TAX TO BE DISTRIBUTED AT SETTLEMENT	(Column 8 of the 497C)	0.00	
4.) MINUS: EXCISE TAX TO BE DISTRIBUTED TO COUNTY GENERAL FUND FOR REIMBURSEMENT OF WATERCRAFT OR BOAT EXCISE TAX	(See Note at the bottom of this worksheet)	0.00	
5.) MINUS: WELFARE & SCHOOL EXCISE TAX ALLOCATIONS	(Enter the amount from the excise tax allocation worksheet)	0.00	
6.) EQUALS TREASURER AND AUDITOR EXCISE TAX DIFFERENCE		0.00	
		8.) MINUS: EXCISE TAX RECEIVED AFTER THE AUDITOR CUT-OFF DATE	
		0.00	
		(See Note at the bottom of this worksheet)	
		9.) PLUS: EXCISE TAX INCLUDED BY COUNTY AUDITOR IN EXCISE TAX AND IS EXCISE TAX RECEIVED WITHIN THE COUNTY AUDITOR'S EXCISE TAX CUT-OFF DATE, BUT NOT YET POSTED TO THE COUNTY TREASURER'S CASH BOOK AND NOT INCLUDED IN THE TREASURER'S CERTIFIED AMOUNT	
		0.00	
		(See Note at the bottom of this worksheet)	
		10.) EQUALS: RECONCILED DIFFERENCE	
		0.00	
		(Reconciled difference amount should be zero. If not zero, then the difference should be resolved before the Settlement is continued. If the difference is not resolved at the current Settlement, then it must be resolved by the next settlement. If not resolved by the next settlement, then the difference must be distributed at the next settlement using the auditor of state's undistributed excise tax instructions. Also, procedures must be put in place to prevent future differences.)	



FORMS TO ASSIST IN SETTLEMENT: Fines & Fees Report

Report to State Comptroller Settlement Fines and Fees Due State

To State Comptroller:

I, Enter County Auditor Name Here, Auditor of Enter County Name Here County, hereby certify that the following amounts of fines and fees are payable to the State this day Enter date of Enter Month Enter Year

Itemization	BU#	SPEED TYPE CODE	Amount
INFRACTION JUDGEMENT FINES	00050	INFRACTION	\$0.00
OVERWEIGHT VEHICLE FINES	00800	OVERWEIGHT	\$0.00
SPECIAL DEATH BENEFIT FEES	00072	SPEC DEATH	\$0.00
SALES DISCLOSURE FEES	00057	SALES DISC	\$0.00
CORONER'S CONTINUING EDUCATION FEES	00240	COR CON ED	\$0.00
ADULT & JUVENILE OFFENDER INTERSTATE COMPACT FEES	00026	ADLT OFFEN	\$0.00
MORTGAGE RECORDING FEES	00050/46	MORT REC	\$0.00
CHILD RESTRAINT FINES	00032	CHILD REST	\$0.00
CANINE RESEARCH AND EDUCATION FUND	00050	CANINE	\$0.00
FOREST RESTORATION FUND	00300	FOR REST	\$0.00
SEX/VIOLENT OFFENDER REGISTRATION FEE	00615	SEX OFFEN	\$0.00
DLGF HOMESTEAD PROPERTY DATA BASE FUND	00057	DLGF HSC	\$0.00
VIOLENT CRIME VICTIMS COMPENSATION PAYROLL	00032	VICT C PAY	\$0.00
FREE	00000	FREE	\$0.00
FREE	00000	FREE	\$0.00
FREE	00000	FREE	\$0.00



FORMS TO ASSIST IN SETTLEMENT: Quietus Worksheet

- ▶ Property Tax
- ▶ Excise Tax
- ▶ Additional Property Tax
- ▶ Treasurer's Cash
- ▶ Quietus Summary

Revised 3/2019

QUIETUS WORKSHEET

Enter County Name Here COUNTY SETTLEMENT Enter Settlement Period Here

SETTLEMENT QUIETUS SUMMARY	
Total Property Tax Quietus	-
Total Excise Tax Quietus	-
Total Additional Quietus	-
Total Transfer by Quietus	-



FORMS TO ASSIST IN SETTLEMENT: Settlement to Abstract Reconciliation

December Form 105/102 Reconciliation Worksheet			
1) Enter your county number			
Calculation for Section A-1 Line 3 - Current Property Taxes (Net Tax Column)			
Gateway Section	Gateway Subsection	Column	Form 105 Amount
Gross Taxes (1)	N/A (1)	N/A (1)	-
Less: Total Taxes Summary	Summary	Total Credits	-
Plus: TIF Summary	Summary	Levy Captured by TIF	-
Less: Circuit Breaker Report	TIF District Totals	Total Circuit Breaker	-
Less: TIF Property Tax Relief	N/A (1)	N/A (1)	-
Gateway Abstract Current Property Taxes (Net Tax)			-
Less: Amount to be entered on Form 105			-
Variance			-



Settlement Review & Approval

- ▶ Submission on Comptroller FTP Site
- ▶ Crowe Review
- ▶ Comptroller Review
- ▶ Notification of Pre-Approval
- ▶ Form 105 Certification & Payment Submission
- ▶ Final Approval





**COMING
Soon**

SETTLEMENT NOTIFICATIONS & INSTRUCTIONS

- ▶ Memo with Timelines
- ▶ Settlement Instructions
- ▶ Settlement Forms Available on the Comptroller's FTP Site


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Bad Jokes of the Season...

If I fail to pay my exorcist, will I be repossessed?

Are any Halloween monsters good at math?
No-unless you Count Dracula!

What happens when you stay up all night on Halloween?
Wait for it....it will dawn on you.



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EXCISE TAX RECEIVED BY THE COUNTY

- ▶ Motor Vehicle Excise Tax
- ▶ Boat Excise Tax
- ▶ Excise Tax Replacement Credit
- ▶ Aircraft License Excise Tax
- ▶ Auto Rental Excise Tax
- ▶ Heavy Equipment Rental Excise Tax
- ▶ Vehicle Sharing Excise Tax



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MOTOR VEHICLE EXCISE TAX

IC 6-6-5

- ▶ Imposed on a vehicle instead of the ad valorem property tax levied for state or local purposes
- ▶ In addition to any vehicle registration fees
- ▶ Due each year at the time the vehicle is registered



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MOTOR VEHICLE EXCISE TAX, cont.

- ▶ Collected by the Bureau of Motor Vehicles (BMV)
- ▶ Deposited directly by BMV to the county's bank account dedicated to BMV deposits
- ▶ A deposit report is provided to the county treasurer through the BMV FTP site
- ▶ Registration transaction reports are provided to county auditors through the BMV FTP site



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MOTOR VEHICLE EXCISE TAX, cont.

- ▶ **County Treasurer** receipts the collection into a separate account for settlement – can be advanced to taxing units prior to settlement
- ▶ **County Auditor** uses registration transaction information to determine the allocation to taxing districts within the county
- ▶ Distributed to taxing units within the county at the time of settlement – subject to the 2009 State Welfare and School Excise Tax Allocation (SWETA)

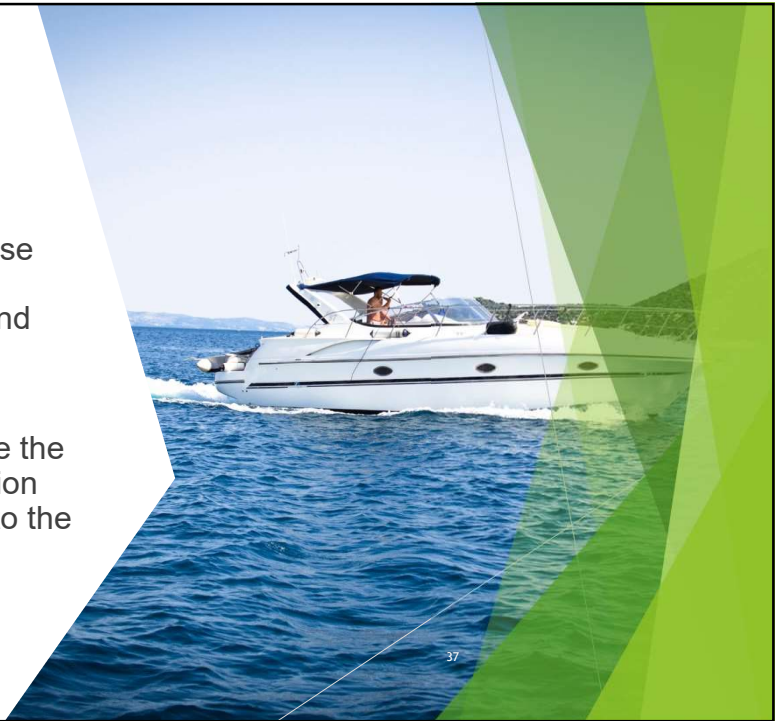


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BOAT EXCISE TAX

IC 6-6-11

- ▶ Boats subject to the boat excise tax instead of the ad valorem property tax levied for state and local purposes
- ▶ Must be paid at the same time the boat owner pays the registration fee and vehicle excise taxes to the BMV



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BOAT EXCISE TAX, cont.

- ▶ Collected by the BMV
- ▶ On or before the 10th day of each month, the BMV shall distribute to each county the excise tax collections for the county for the preceding month
- ▶ Along with a report showing the information necessary for the county auditor to allocate the revenue among the taxing units of the county



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BOAT EXCISE TAX, cont.

- ▶ Treasurer receipts into the boat excise tax fund established in the county
- ▶ Distributed to taxing units within the county at the time of settlement
- ▶ Subject to the 2009 State Welfare and School Excise Tax Allocation (SWETA)



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AIRCRAFT LICENSE EXCISE TAX

IC 6-6-6.5

- ▶ Taxable aircraft instead of the ad valorem property tax levied for state and local purposes
- ▶ Paid to the Department of Revenue (DOR) annually & distributed by DOR to each county treasurer on a quarterly basis
- ▶ Based on the location of the aircraft or owner's county of residence if based out of state



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AIRCRAFT LICENSE EXCISE TAX, cont.

- ▶ **DOR** sends an aircraft excise tax report to the county treasurer and county auditor
- ▶ **County treasurer** deposits the revenue in the county's aircraft excise tax fund
- ▶ **County auditor** first allocates the money in the fund to the taxing district in which the excise taxes are collected, and apportioned among the taxing units of that tax district in the same manner as property taxes at the time of settlement
 - **Allen County** distributes to the airport authority before the 5th day of the month after the month in which the treasurer receives the funds
- ▶ Subject to the 2009 State Welfare and School Excise Tax Allocation (SWETA)



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AUTO RENTAL EXCISE TAX

IC 6-6-9

- ▶ Imposed upon the rental of a passenger motor vehicle or truck equal to 4% of the gross retail income received by the retail merchant for the rental
- ▶ Collected by DOR
- ▶ Deposited in a special account of the State General Fund – the auto rental excise tax account
 - On or before May 20 & November 20 of each year all amounts held in the auto rental excise tax account are distributed to county treasurers



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AUTO RENTAL EXCISE TAX, cont.

At the same time each distribution is made to a county treasurer, DOR shall:

- ▶ Certify to the county auditor each taxing district within the county where auto rental excise taxes were collected
- ▶ The amount of the county distribution collected with respect to each taxing district

The county treasurer shall deposit revenue into a separate account for settlement

- ▶ Apportioned in the same manner that property taxes are apportioned
- ▶ Can be advanced to units



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HEAVY EQUIPMENT RENTAL EXCISE TAX

IC 6-6-15

Rental of heavy rental equipment from an Indiana retail merchant & received from an Indiana retail merchant

- ▶ 2.25% of the gross retail income received by the retail merchant for the rental
- ▶ Collected by DOR
- ▶ Deposited in a special account of the State General Fund – the heavy equipment rental excise tax account



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HEAVY EQUIPMENT RENTAL EXCISE TAX, cont.

- ▶ On or before April 30 & October 30 of each year, all amounts held in the heavy equipment rental excise tax account must be distributed to counties where taxes were collected
- ▶ At the same time as the distribution, DOR shall certify to the county auditor:
 - taxing districts within the county where heavy equipment rental excise taxes were collected
 - amount of the county distribution collected with respect to each taxing district



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HEAVY EQUIPMENT RENTAL EXCISE TAX, cont.

- ▶ County treasurer shall deposit revenue in a separate account for settlement
 - Apportioned in the same manner as property taxes
 - May be advanced to units



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VEHICLE SHARING EXCISE TAX

IC 6-6-16

- ▶ Imposed upon the sharing of passenger motor vehicles & trucks in Indiana for periods of less than 30 days
- ▶ 2% of gross retail income received by the retail merchant for the sharing of the passenger motor vehicle or truck
- ▶ Collected by DOR
- ▶ Deposited in a special account of the State General Fund – the vehicle sharing excise tax account



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VEHICLE SHARING EXCISE TAX, cont.

- ▶ On or before May 20 & November 20 of each year, all amounts held in the account shall be distributed to the county treasurers of Indiana
- ▶ The department shall notify each county auditor of the amount of taxes to be distributed to the county treasurer
- ▶ The county treasurer shall deposit revenue into a separate account for settlement
- ▶ The county auditor shall apportion in the same proportion of property tax



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EXCISE TAX REPLACEMENT CREDIT

IC 6-6-5-9.5

- ▶ Purpose is to partially replace a reduction in vehicle excise tax received by vehicle owners
- ▶ Vehicle owners receive a reduction in excise tax equal to the difference between current vehicle excise tax rate under IC 6-6-5-5 and vehicle excise tax rates in effect on January 1, 1995



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EXCISE TAX REPLACEMENT CREDIT, cont.

- ▶ BMV sends Comptroller a report showing the difference between what was collected for each county that month and what would have been collected at the January 1, 1995 rates
- ▶ Comptroller applies a uniform disbursement percentage to the difference provided to determine the distribution amount for each county
- ▶ Distributions are made from Comptroller to counties before the end of each month



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EXCISE TAX REPLACEMENT CREDIT, cont.

- ▶ Distributions are considered motor vehicle excise taxes for purposes of allocating revenue among taxing units
 - County treasurer receipts the collection into a separate account for settlement
 - Can be advanced to taxing units prior to settlement

- ▶ County Auditor uses registration transaction information to determine the allocation to taxing districts within the county
 - Distributed to taxing units within the county at the time of settlement
 - Subject to the 2009 State Welfare and School Excise Tax Allocation (SWETA)



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This...

- ▶ Property Tax Replacement Credit
- ▶ Abstracts will continue to be filed on the DLGF website.
 - DLGF will be performing an outreach to all counties concerning filing the PTR workbook

- ▶ FTP site (<https://FTP.comptroller.in.gov>) – please confirm you have access. If not, email localgovernment@comptroller.in.gov



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That...

- ▶ Once settlement pre-approval is received, the county can distribute settlement funds to the units.
- ▶ Once all amounts due to the State and the E-Signature form are remitted, the final approval email is sent to the auditor & treasurer.
- ▶ Fines & Forfeitures
 - Are due November 1st
 - Will not receive final approval until the remittance of Fines & Forfeitures.



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The Other Thing...

- ▶ Judges Supplemental due November 1
- ▶ Remittances to the Comptroller's office need to be receipted to the Comptroller's bank account ending in 7327
- ▶ Audit fees are remitted to the State Board of Accounts' bank account ending in 9100
- ▶ Toxicology fees are remitted to the State Budget Agency



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QUESTIONS & CONTACT INFORMATION

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