



ACCOUNTING AND UNIFORM COMPLIANCE GUIDELINES MANUAL

COUNTY RECORDERS

Issued By:

Indiana State Board of Accounts
302 West Washington Street
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Indianapolis, Indiana 46204-2765

Revised 2025

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Chapter 1

PRESCRIBED FORMS, TAXES, GENERAL INFORMATION, LOCAL POLICIES, DEPOSITS AND INVESTMENTS

1.01 PRESCRIBED FORMS

A prescribed form is one which is put into general use for all offices of the same class, whereas an approved form is a computerized form for special use in a particular office.

Although the State Board of Accounts (SBOA) prescribes forms, copies of forms must be purchased from a public printer or other source. [IC 5-11-1-6].

Many computer software programs can create exact replicas of prescribed forms. Exact replica may be used as a prescribed form. If a unit wishes to use a form other than a prescribed form that is not an exact replica, the new form must be approved.

For any form to be approved, the unit can start using the form as they have it ready. A log of these forms must be kept, indicating the form it replaced and the effective date of the new form. At the beginning of an engagement, this log must be presented to the examiner.

The examiner will review the new form and process during the engagement. If the new form or process does not result in a finding or comment, the form is considered approved. The unit is responsible for placing on new forms the year of installation in the upper right corner. This reference should be similar to "Installed in [Name of Unit], (20xx)."

The unit agrees to comply with the following conditions, if applicable, for any new forms installed:

- A. The forms installed are subject to review and/or recommendations during engagements of the unit to ensure compliance with current laws and uniform compliance guidelines.
- B. Any receipts, checks, purchase orders, or other forms that require numbering shall be either prenumbered by an outside printing supplier or numbered by the unit's computer system with sufficient controls installed in the system to prevent unauthorized generation of the form or duplication of numbers.
- C. All receipts must be either in duplicate or recorded in a prescribed or approved register of receipts.
- D. All checks must be either in duplicate or recorded in a register of checks generated by the computer.

- E. In the event a change is required due to the passage of a State or Federal law or a change in uniform compliance guidelines, the unit agrees to implement the change in a timely manner.

Officials and employees are required to use prescribed and approved forms in the manner prescribed.

1.02 TAXES

A. Federal Income Tax

Units are exempt from federal income taxes under the Internal Revenue Code. [26 U.S.C. § 115].

B. Federal Excise Tax

Units are exempt from and must not pay any federal excise tax. Claims and invoices must be carefully audited to see that no federal excise taxes are included and paid. Disbursing officers must require that invoices show separately the gross price, the amount of excise tax, and the final price to the unit. [26 U.S.C. § 4001 *et seq.*]

In the case a unit erroneously pays the excise tax, it has three (3) years from the date the tax was paid to the federal government in which to file for a refund. To obtain a refund, the unit must submit to the seller an exemption certificate for each item on which excise tax was paid accompanied with documentary evidence that the exemption had not been claimed or receipts. The Internal Revenue Service will provide forms on which the original taxpayer may claim reimbursement.

Any questions concerning federal excise tax should be directed to the Internal Revenue Service.

C. Sales Tax

Government funds are exempt from the payment of sales taxes on qualifying purchases. [IC 6-2.5-5-16]. Units should reference Internal Revenue Service and/or Indiana Department of Revenue (DOR) guidance to determine what are or are not qualifying purchases. <https://www.in.gov/dor/resources/tax-library/information-bulletins/>

Units should contact the DOR to obtain the exemption certificate. After obtaining the exemption certificate, it must be presented at the time a purchase is made. If sales tax is paid erroneously, a refund application may be obtained from the Sales Tax Division of the DOR.

Sales taxes that are paid on qualifying purchases by the unit may be the personal obligation of the responsible official or employee.

1.03 GENERAL INFORMATION

A. Advance Payments

Compensation and any other payments for goods and services must not be paid in advance of receipts of the goods or services unless specifically authorized by law. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. [IC 5-11-10-1.6].

B. Annual Financial Report (AFR)

The Annual Financial Report (AFR) required shall be filed with the state examiner not later than sixty (60) days after the close of each fiscal year. [IC 5-11-1-4(a)].

C. Asset Ownership

Assets purchased must be titled in the name of the unit. In instances where multiple units are purchasing an asset jointly, the asset must be titled in accordance with an interlocal agreement between the units. [IC 36-1-4-5; IC 36-1-4-6].

D. Audit Costs

Audit costs incurred because of poor records, nonexistent records, any other inadequate bookkeeping practices, or because of theft or a shortage may be the personal obligation of the responsible official or employee. [IC 5-11-1-10].

Any audit costs paid without the prior approval of the SBOA when the SBOA has the statutory requirement to perform the audit of the unit may be considered a duplication of service and an unnecessary expense. These payments may be the personal obligation of the responsible official or employee.

E. Capital Assets

Every unit must have a capital asset policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detailed listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records.

The list of capital assets should include the following categories:

1. Land

The records of each unit must include a description of land owned by the unit, its location, amount of acreage (if relevant), its acquisition date, and the purchase price. If the purchase price is not available, appraised value may be used.

2. Infrastructure

A capital asset account for the cost of infrastructure must reflect the location and a brief description identifying each road, bridge, tunnel, drainage system, storm water system, dam, or lighting system owned by the unit.

3. Buildings

A capital asset account for buildings must reflect the location of each building and the purchase price, or construction cost, and the cost of improvements, if applicable. If a building is acquired by gift, the account must reflect its appraised value at the time of acquisition.

4. Improvements Other than Buildings

A capital asset account must reflect the acquisition value of permanent improvements, other than buildings, which have been added to the land. Examples of such improvements are fences, retaining walls, sidewalks, and gutters. The improvements must be valued at the purchase or construction cost.

5. Equipment

Tangible property of a permanent nature (other than land, buildings, and improvements) must be inventoried. Examples include machinery, trucks, cars, furniture, office equipment, including but not limited to computers and data processing equipment, and desks, safes, cabinets, books, cellphones, etc. The value of such items must be carried in the inventory at the purchase cost.

6. Construction Work in Progress

Where construction work has not been completed in the current reporting fiscal year, the cost of the project must be carried as "construction work in progress." When the project is completed, it must be placed on the inventory applicable to the assigned asset account.

F. Cashbook

Every public officer who receives or distributes public funds shall keep a cashbook into which the public officer shall daily enter, by item, all receipts of public funds and shall balance the cashbook daily to show the funds on hand at the close of each day. The cashbook is a public record and open to public inspection. Violation of the cashbook rule is a Class C infraction. [IC 5-13-5-1; 35-44.2-2-2].

G. Cash Disbursements

Disbursements, other than properly authorized petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by law.

H. Collections of Amounts Due

Units have a responsibility to collect amounts owed to the unit pursuant to procedures authorized by law.

I. Compensation

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements.

J. Compensation - Non-Employees

Payments for services provided by an organization must go directly to the organization and not to an individual employee of the organization. All payments for services must be supported by a written contract. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements.

K. Condition of Records

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee.

L. Conflict of Interest

Conflict of interest disclosures must be completed using the COI Form available on Gateway. It is the duty of the public servant to ensure that a fully completed disclosure is uploaded on Gateway and meets the required provisions of IC 35-44.1-1-4(d).

The attorney for the unit or a private attorney must be consulted in regard to whether a conflict of interest disclosure statement must be filed and whether the format of the disclosure is sufficient.

The Uniform Conflict of Interest Disclosure Statement (State Form 54266 (R2 / 9-24) / Form 236) can be found here:

https://gateway.ifionline.org/sboa_coi/COI%20Form.pdf

M. Contracts

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts.

N. Correction of Errors

When it is determined that an error has been posted in the financial records, the error must be corrected in a timely manner. The correction of the error should be dated as of the date that the correction occurred and should not be backdated to the date the error occurred. The adjustment should be labeled as a correcting entry. All documentation of the error and the adjustments must be maintained to support the correction.

O. Deposit of Accountable Items

Tickets, goods for sale, billings, and other collections, are considered accountable items for which a corresponding deposit must be made in the bank accounts of the unit. The deposit ticket or attached documentation must provide a detailed listing of the deposit, which includes at a minimum, check numbers and corresponding names of the payers.

P. Donations

Public funds cannot be donated or given to other organizations or individuals unless specifically authorized by law.

Q. Electronic and Digital Signatures

The SBOA will not take exception to the use of electronic signatures. Each official is responsible for their own signature, so proper internal controls over the use of electronic signatures should be put into place by the unit.

R. Employee Benefits

All types of employee benefits must be detailed in a written policy. Payments for expenses not authorized in a written policy cannot be allowed.

The governing body must adopt policies governing sick leave, vacation leave, and any other types of paid leave for non-judicial circuit employees.

For judicial circuit employees, the judge and prosecutor of the circuit may adopt policies governing sick leave, vacation leave, and other types of paid leave for their respective employees. The judge and prosecutor may elect to adopt the County's policies relating to applicable leave.

S. Excessive or Unreasonable Costs

Every effort should be made by the unit to avoid unreasonable or excessive costs. Unreasonable or excessive costs may be the personal obligation of the responsible official or employee.

T. Expenditures by Holding Corporations

Property and equipment provided by holding corporations to a unit should only be in accordance with the original project as presented to the public and approved by the Department of Local Government Finance.

U. Federal and State Agencies - Compliance Requirements

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action.

V. Fees

Fees can only be collected as specifically authorized by law or properly authorized ordinance/resolution. When a fee is NOT specified by law, but instead by an ordinance/resolution, sufficient authoritative reference should be maintained.

W. Fundraisers

Units which conduct fund raising events must have the express permission of the governing body for conducting the fund raiser as well as procedures in place concerning the internal controls and the responsibility of employees or officials. Ghost Employment statute(s) should be considered when conducting a fundraiser. [IC 35-44.1-1-3].

X. Fund Sources and Uses

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/resolution, or grant agreement.

Y. Gifts and Donations

Some units may accept donations of money or other property and execute any documents necessary to receive money or property from the state or federal government or any other source. When permitted by law, the unit accepts and receives the gift or donation rather than an individual employee or officer of the unit. A governmental body may comply with the terms and conditions of a gift if noncompliance with those terms and conditions would invalidate the gift. [IC 36-1-4-10; IC 5-22-3-2].

A "unit" is a county, municipality, or township. [IC 36-1-2-23]. A "municipality" is a city or town. [IC 36-1-2-11].

Z. Indebtedness

A unit may not incur indebtedness unless specifically allowed by law.

AA. Lucrative Office and Dual Office Holding

Article 2, Section 9 of the Indiana Constitution generally prohibits any person from holding more than one lucrative office at the same time.

Before accepting a second public employment position or second public office, that person must consult with the attorney for the unit and/or their personal attorney.

Before accepting a second public employment or public office, that person must also review the Office of the Indiana Attorney General's *Dual Office Holding Guide*, found here:

<https://www.in.gov/attorneygeneral/files/Dual-Office-Holding-Guide.pdf>

When confronted with the question of whether a second position violates the constitutional prohibition against dual office holding, the SBOA will consider existing relevant law and will apply the multi-factor analysis contained in the Attorney General's *Dual Office Holding Guide*. The analysis will include a consideration of each position's formal title, as well as each position's substantive duties, powers, and responsibilities.

BB. The Resignation Statute

IC 3-5-9-5(1) provides that certain government employees will be considered to have resigned their position as a government employee when they assume an elected office covered by IC 3-5-9-1.

IC 3-5-9-5(2) provides that certain elected officials will be considered to have resigned their elected office when they become a governmental employee of the unit.

CC. Malfeasance, Misfeasance, or Nonfeasance

Funds misappropriated, diverted, or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee.

DD. Ordinances and Resolutions

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts.

EE. Overdrawn Cash

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit.

In an instance in which a unit receives a reimbursement grant, the unit must claim reimbursement in a timely manner. In this case, it is possible for a fund to be overdrawn for a short period of time.

FF. Overpayment Collections

Units must collect any overpayments made.

GG. Penalties, Interest, and Other Charges

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest, or other charges paid by the unit may be the personal obligation of the responsible official or employee.

HH. Personal Expenses

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the unit. Any personal expenses paid by the unit may be the personal obligation of the responsible official or employee.

II. Personal Property Use

Assets of the unit may not be used in a manner unrelated to the functions and purposes of the unit.

JJ. Political Expenditures

Expenditures of public funds for political purposes, contributions to political campaigns, directly or indirectly, which are not authorized by law may be the personal obligation of the responsible official or employee.

KK. Private Property

Public funds may not be used to make improvements to property not owned by the unit, unless permitted by law.

LL. Proceeds

Proceeds generated by the sale or rental of property must be receipted into the fund which originally purchased the property unless otherwise provided by law.

MM. Public Records go with the Office

When an official assumes custody of an office, many of the forms and records are continuous. Each official's acts are a matter of record. An official is not responsible for the acts of her/his successor, and a successor is not responsible for the acts of her/his predecessor.

Regardless of the capacity served by an official, upon completion of her/his service, all records and forms are to be immediately delivered to her/his successor.

NN. Purchasing Bonuses

Any compensation, premium, bonus, or product earned as a result of the purchase of goods or services by the unit becomes the property of the unit. Any amounts received by an official or employee may be the personal obligation of the responsible official or employee.

OO. Receipt Issuance

Receipts shall be issued and recorded at the time of the transaction.

PP. Record of Time Worked

Each unit must adopt a time reporting policy covering employees paid with public funds, including full-time, part-time, exempt, and non-exempt employees whether paid on an hourly or salary basis. The policy shall identify the process by which employees report their hours, including the form used and where time records will be stored. The unit shall retain time records in accordance with the Indiana Archives and Records Administration's rules and Uniform Compliance Guidelines (see, e.g., "Supporting Documentation" and "Public Records go with Office").

1. Political Subdivision Employees (except employees covered under 2 or 3)

The unit shall maintain a record of hours worked per pay period. The appropriate department head/supervisor or individual knowledgeable of hours worked must approve the records and submit the payroll claim.

2. Judicial Circuit Employees (Courts, Prosecutors, and Probation)

A judicial circuit officer, including an elected prosecutor, may adopt an independent time reporting policy and the SBOA will perform its examination against that policy.

a. Non-exempt employees. A judicial circuit officer, including an elected prosecutor, shall maintain a record of hours worked by non-exempt employees of the judicial circuit. The appropriate department head/supervisor or individual knowledgeable of hours worked must submit the payroll claim to the county auditor.

b. Exempt employees. The judicial circuit officer must maintain records demonstrating their employees were assigned, performed, and entitled to receive compensation for duties related to the operation of the unit.

The SBOA must be able to identify the process by which all judicial circuit employees report their work and/or time, including the appropriate documentation to support compensation.

3. Elected Officials

Elected officials are not required to maintain a record of hours worked unless required by law. [See, for example, IC 5-11-9-4(b)].

QQ. Risk of Loss

The unit must ensure it is adequately protected for all risks of loss.

RR. Separate Bank Accounts

When two or more units are authorized by statute to have the same fiscal officer, there must be separate bank accounts and accounting records for each unit unless authorized by law.

SS. Severance Pay

Unless specifically authorized by law, severance pay, or other payments to employees upon separation from employment, must be supported by the written opinion of the attorney for the unit stating that the payments are in accordance with all laws, including IC 35-44.1-1-3 (Ghost Employment), and a properly enacted Home Rule ordinance/resolution.

TT. Signature Stamps

The decision on whether the number of items to be signed justifies the use of a rubber stamp or other device, including computer image signatures, for affixing a signature must be made by each official responsible for signing warrants, claims, and other official documents. A rubber stamp or other signing device should be used only under the direction of the official and should be properly safeguarded when not in use. Each official is responsible for their own signature.

UU. Supporting Documentation

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee.

VV. Suspension with Pay

Suspension with pay must be supported by the written opinion of the attorney for the unit stating that the suspension is in accordance with all laws, including IC 35-44.1-1-3 (Ghost Employment), and a properly enacted Home Rule ordinance/resolution.

WW. Timely Recordkeeping

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the unit to make informed management decisions and to help ensure the preservation of public records. [IC 5-15-1-1].

XX. Transaction Recording

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction.

YY. Trusts and Endowments

Each unit is responsible for complying with any requirements of trust agreements or endowments received which are not contrary to state law.

ZZ. Unemployment Compensation

Employers may elect payment of a percentage rate on a quarterly basis or to make "payments in lieu of contributions" on a monthly basis for benefits paid out during the month. If the employer chooses the first option, it pays an unemployment insurance tax on a fixed sum of wages paid to each employee during a calendar year. The political subdivision's rate will be determined by the size of its credit reserve in relation to past claims. Employers wishing to change their elected option of payment may do so upon giving proper notification to the Department of Workforce Development. Employers under each option are required to file quarterly reports on their payroll and contributions. Each employer must display posters (available from the Department of Workforce Development) where all employees can see them.

AAA. Vending Machine Commissions and/or Profits

There must be a clearly defined procedure adopted by the unit concerning placement, use, maintenance, commissions, and profits of vending machines on their property.

All revenues generated and costs incurred in operating vending machines located on the unit's premises must be accounted for through the unit's records.

If vending machines are located in restricted areas (areas other than those available to the public) and if the governing body and fiscal officer wish for those revenues to be restricted for the use and benefit of those employees who use the machines and generate the revenues, the SBOA takes no exception to such action in an engagement. The decisions must be authorized by proper resolution/ordinance of the governing body.

If vending machines are located in areas where the public makes use of the machines and generates the resulting revenues, we advise officials to place the revenues in the general fund. Any alternative procedure must be authorized by resolution/ordinance of the governing body.

In the event personnel other than the unit's personnel maintain, stock, and clean up around vending machines, the SBOA does not take exception when such persons are paid for these services. A written agreement must be entered into listing the services to be rendered, the amount to be paid for such services, timing of payments, and any other areas deemed necessary by the unit.

1.04 LOCAL POLICIES

A. Alcohol Purchases

The governing body of a unit must have a written policy concerning the purchase of alcohol using public funds. This policy must address the exact situations in which alcohol can be purchased and outline any liability issues that may arise with using public funds to purchase alcohol.

B. Bad Debts and Uncollectible Accounts

The governing body of a unit must have a written policy concerning a procedure for the writing off of bad debts, uncollectible accounts receivable, or any adjustments to record balance. Documentation must exist for all efforts made by the unit to collect amounts owed prior to any write-offs. Write-offs or adjustments to records which are not documented or warranted may be the personal obligation of the responsible official or employee.

C. Capital Assets

The governing body of a unit must have a written policy concerning capital assets that includes, at a minimum, the threshold at which an item is considered a capital asset.

D. Required Contracting with a Unit Policy and Elected Official Disclosures

1. All units must have a 'Contracting with a Unit' policy. This policy must discuss a unit contracting with the relative of an elected official. The statute provides requirements, such as the elected official filing a disclosure, but the unit can adopt more stringent requirements. [IC 36-1-21 *et seq.*].

If the SBOA determines that a unit has not implemented a Contracting with a Unit policy under IC 36-1-21 *et seq.*, the SBOA is required to forward that information to the Department of Local Government Finance. [IC 36-1-21-7]

2. IC 36-1-21-5(b)(1) imposes public disclosure requirements upon elected officials that may be different or in addition to the disclosure requirements related to the offense of conflict of interest. [IC 35-44.1-1-4]. Each elected official must fully comply with the requirements for disclosure under IC 36-1-21-5(b), when applicable.

IC 36-1-21-5(b)(2) and (3) impose compliance standards upon the unit. Each unit must fully comply with those statutory provisions.

E. Credit Cards

The SBOA will not take exception to the use of credit cards by a unit provided the following criteria are observed:

1. The governing body must authorize credit card use through an ordinance/resolution, which has been approved in a meeting and documented in the minutes.
2. Issuance and use must be handled by an official or employee designated by the governing body.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance/resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card must be returned to the custody of the responsible person.
5. The designated responsible official or employee must maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned.

6. Credit cards must not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing body and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment cannot be made on the basis of a statement or a credit card slip only. Procedures for payments must be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee may be the personal obligation of the responsible officer or employee.
8. If authorized, an annual fee may be paid.

For additional suggestions regarding the use of credits, please see:

<https://www.in.gov/sboa/library/best-practices/>

<https://www.in.gov/sboa/files/CREDIT-CARD-PURCHASES-snap-shot.pdf>

F. Debit/Procurement Cards

The SBOA will not take exception to the use of debit/procurement cards by a unit provided the following criteria are observed:

1. The governing body must authorize debit/procurement card use through an ordinance/resolution, which has been approved in a meeting and documented in the minutes.
2. Issuance and use must be handled by an official or employee designated by the governing body.
3. The purposes for which the debit/procurement card may be used must be specifically stated in the ordinance/resolution.
4. When the purpose for which the debit/procurement card has been issued has been accomplished, the card must be returned to the custody of the responsible person.
5. The designated responsible official or employee must maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned.

6. Debit/procurement cards must not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing body and other officials with timely and accurate accounting information and monitoring of the accounting system.

G. Receiving Electronic Payments

A political subdivision or municipally owned utility can accept payments by one or more financial instruments authorized by the fiscal body or board of the municipally owned utility. [IC 36-1-8-11].

County Treasurers can authorize the payments they accept. These forms of payments include cash, check, bank draft, money order, bank/credit card, electronic funds transfer, any other financial instrument authorized by the fiscal body. [IC 36-2-10-23].

Venmo and PayPal are examples of financial instruments used to collect payments. The SBOA will not take audit exception to the use of these financial instruments provided the following are observed:

1. The fiscal body authorizes the use the financial instruments through ordinance/resolution, which has been approved in a public meeting and documented in the minutes.
2. The use of a financial instrument that requires an account should be an authorized officer/employee designated by the fiscal body.
3. Receipting, timely recording, and depositing requirements must be met. Pushing the funds from these apps to the bank account would be considered depositing.
4. A monthly reconciliation should be performed for these transactions by running a transaction history report within the Venmo/PayPal account and reconciling to the amount deposited in the bank account. The reconciliation including the transaction history report should be maintained for audit purposes.
5. These financial instruments should not be used for disbursements as it would bypass the accounting system and claims process.
6. Proper internal controls should be established around the process of the collections, receipting, and depositing of the funds. Using risk assessment to analyze the risks of fraud or error and segregation of duties so that funds are properly accounted for.

H. Investments

A unit may adopt an investment policy that authorizes the investment of public funds for more than two years but not more than five years. [IC 5-13-9-5.7].

I. Leave and Overtime Policy

Each unit must adopt a written policy regarding the accrual and use of leave time, as well as the payment of overtime. Negotiated labor contracts approved by the governing board would be considered written policy. The policy must conform to the requirements of all state and federal regulatory agencies. Time records must be maintained to support leave balances (including compensatory time) and any payout of time earned.

A judicial circuit court officer, including an elected prosecutor, may adopt an independent leave and overtime policy, and the SBOA will perform its examination against that policy. The judicial circuit officer must maintain records sufficient to support leave balances (including compensatory time) and any payout of time earned.

J. Materiality

A unit must report all material variances, losses, shortages, or thefts to the SBOA. Each unit must adopt their own materiality threshold. If no materiality threshold is adopted by the governing body, the SBOA will consider any amount to be material. [IC 5-11-1-27].

K. Nepotism

All units must have a 'Nepotism' policy. This policy must discuss the employment of relatives. Indiana Code provides minimum requirements, but the unit can adopt more stringent requirements. [IC 36-1-20.2 *et seq.*].

If the SBOA determines that a unit has not implemented a Nepotism policy under IC 36-1-20.1 *et seq.*, the SBOA is required to forward that information to the Department of Local Government Finance. [IC 36-1-20.2-17].

L. Personal Property Use

Assets of the unit may not be used in a manner unrelated to the functions and purposes of the unit.

Each unit must have written policies in place governing the use and safekeeping of assets. This should include the use of logs, i.e., vehicle use, and *de minimis* use as appropriate.

M. Procurement Policy

Each unit that accepts federal money must have their own documented procurement procedures. [2 CFR § 300.318].

N. Travel Policy

Each unit must adopt a written travel policy in conformity with applicable laws, which must include criteria for reimbursement of eligible expenses.

Reimbursements for lodging and meals must be based upon actual receipts or a fully itemized invoice or bill for amounts paid unless otherwise authorized by law.

1.05 **DEPOSITS AND INVESTMENTS**

A. Interest on Investments

All interest derived from an investment by a political subdivision or any other local public officer shall be deposited in the general fund of the investment authority, unless otherwise provided by law, or in any other fund its governing body designates specifically or by rule. Terms of an existing bond resolution must be followed. The bond resolution should be reviewed and its terms and conditions adhered to without exception. [IC 5-13-9-6(a)].

Interest on investments should not be added automatically to the investment. Instead, interest on investments should be paid to the governmental unit at each maturity date and posted to the appropriate fund.

B. Investments not Authorized by Law

Investments can only be made in accordance with the Indiana Code. Losses and expenses related to any unauthorized investments and unauthorized investment procedures may be the personal obligation of the responsible official or employee.

C. Donated Stock or Other Investments

Units may accept donations or gifts of money or other property. [IC 36-1-4-10]. The SBOA takes the audit position that a unit may initially accept gifts of stock or other types of investments which are not authorized by IC 5-13-9. Once accepted, the gifts become "public funds" subject to the investment requirements of IC 5-13-9. [IC 5-13-4-20]. The SBOA will not take audit exception if the gift is retained in its original form if it is specifically required by the terms of the gift and the terms are accepted in writing by the legislative body. If the accepted terms do not require the investment be maintained its original form, the unit should convert the investment to cash or an authorized form of investment within one year.

If the donated investment is actively traded (other than the one-time conversion), the SBOA will take audit exception. [IC 5-13-9-2].

If the unit receives donated stock or other investments, the SBOA recommends you seek the advice of an attorney and financial advisor as to the nature of the investment, donor requirements, and proper time of conversion.

D. Repurchase Agreements

To ensure that ownership of securities acquired under a repurchase agreement is vested in the governmental unit and to meet the requirements of IC 5-13-9-1 *et seq.*, repurchase agreements should be written so as to:

1. Vest title of securities in the name of the governmental unit;
2. Described the specific securities acquired; and
3. Represent a safekeeping receipt for the securities so acquired.

E. Manner of Investing Funds

A political subdivision has authority to invest its funds in the following manner:

1. By specific fund;
2. By grouping specific funds; or
3. From total monies on deposit.

1.06 PROCEDURES FOR PURCHASING INVESTMENTS

A. Purchase

When an investment is made, the fiscal officer shall issue a warrant or check payable to the financial institution from which the investment is purchased. Electronic transfer of funds to purchase an investment may be used if allowed by local policy or practice as long as a proper audit trail is retained for the transaction.

1. The warrant or check must show:
 - a. the fund or funds on which it is drawn;
 - b. if the investment is from a specific fund or fund; or

- c. if from "total monies on deposit."

This wording should be entered in lieu of the fund name or names.

- 2. The warrant or check should also show the purpose for which it is issued, such as "investment in certificate of deposit" or "investment in United States Governmental Securities."
- 3. The warrant or check shall be countersigned by the fiscal officer, delivered by the fiscal officer to the financial institution, and the certificate of deposit, passbook, securities, or safekeeping receipt for such securities obtained by the fiscal officer.

B. Renewal of Certificates of Deposit

A certificate of deposit may be renewed for an additional term if authorized by the governing board, without the original certificate of deposit being paid by the depository and a warrant or check being issued for the purchase of a new certificate of deposit. However, if renewed, the interest due the political subdivision shall be paid to the fiscal officer at each maturity date, so the records will reflect the true financial condition and the amount invested at all times. The interest shall not be added to the original deposit and reinvested by the depository.

C. Reinvestment in Securities

In the case of the United States Government Securities, the amount received from investments must be receipted into the records and a warrant or check issued for the purchase of new securities. There is no authority for the "rollover" or reinvestment of securities by a depository; the transactions must be handled through the records of the fiscal officer.

1.07 PROCEDURE FOR POSTING RECORDS AT THE TIME INVESTMENTS ARE PURCHASED OR SOLD

- A. At the time investments are purchased, the fiscal officer and/or bookkeeper should enter the full cost of the securities (purchase price plus accrued interest) as a disbursement from the fund or funds from which the investment is made. Where investment is made from "total monies on deposit," the warrant or check issued will not be posted in the ledger, but a memorandum account should be set up in a separate section of the ledger to which investment transactions will be posted.

- B. When investment is made from a specific fund, a new fund entitled "Investments Fund" should be set up on the records. The net price (purchase price less accrued interest) should be entered as a receipt to this fund. The Investment Register, General Form 350, or an alternative form providing the same information should be used for keeping a record of all investments purchased by the political subdivision.
- C. Interest received in such investments by fund should be entered as a receipt to the fund from which the investment was purchased. Interest received from investment of "total monies on deposit" should be receipted to the general fund or the fund specified by the governing board.
- D. When the investments by fund are sold, the full amount of such sale should be entered as receipt to the fund from which the investment was made. The receipt should show separately the principal (purchase price) received and the interest received from the investment. At this time, the net purchase price (purchase price less accrued interest) should also be entered as a disbursement from the "Investments Fund." When the investment from "total monies on deposit" is sold, the principal (purchase price) will not be posted as a receipt to the ledger, but the interest thereon will be posted as a receipt to the general fund or fund designated by the governing board. Proper entry shall be made also in the memorandum account, as well as in the Investment Register.

E. Investment Cash Management

A county board of finance or the fiscal body for any other political subdivision and the investing officer of a political subdivision may contract with a depository for the operation of an investment cash management system. [IC 5-13-11-1]. A cash management system provides for the management of the political subdivision's investment by a financial institution which is a designated depository.

Any interest from an investment should be credited to the investment account of the political subdivision and become a part of the principal in that account. The interest credited to the investment account should be receipted into the accounting records. The investment amount reported in the accounting records should be increased by showing a purchase of investments in the amount of the interest added to the investment account.

F. Investment Report

The local board of finance shall receive and review the written report of the investing officer that summarizes the political subdivision's investments during the previous year. [IC 5-13-7-7]. The report must contain the name of each financial institution, governmental agency or instrumentality or other person with whom the political subdivision invested money during the previous calendar year.

The following suggested format is recommended to be completed and given to the local board of finance:

REPORT OF INVESTMENTS FOR THE YEAR 20XX		
<u>FINANCIAL INSTITUTION/ GOVERNMENT AGENCY/ OTHER</u>	<u>TYPES OF INVESTMENTS CD'S, GOV'T SECURITIES, ETC.</u>	<u>AMOUNT INVESTED</u>
		\$
		\$

Chapter 2

INTRODUCTION TO THE OFFICE

All accounting and uniform compliance guidelines are created to support the statute for transparency and accountability of public funds.

- 2.01** Office Created: The office of county recorder is a constitutional office. The Constitution of Indiana and Indiana statutory law provide for the election of a county recorder in each county of the state at the time of holding general elections. [Article 6, Section 2, Indiana Constitution; IC 36-2-11-2].
- A. The powers and duties of a county recorder are no more and no less than those expressly or impliedly given or imposed upon county recorders by law. You should familiarize yourself with the applicable laws prior to or immediately upon assuming the office and should proceed only in the manner and under authority of existing statutes.
 - B. As county recorder you should not assume any grant of power or authority under the color of the office which is not expressly granted by law. For example, you should not use the power of your office to prepare legal papers, such as abstracts of title, deeds, mortgages, and other legal documents, when this power or authority has not been granted.
 - C. Acquaint yourself with the powers and duties of the office and proceed only in the manner and under authority of law. If a legal question should arise, consult Indiana Code or, if necessary, seek the advice of the county attorney.
- 2.02** Recording Instruments: The primary duty of the county recorder is to record instruments submitted for recording. It is the duty of the recorder to see that each instrument meets the essential requirements for recording. Each instrument must be entered in the entry book, properly indexed, and recorded in the manner provided by law. The processing of instruments submitted for recording is discussed in Chapter 6.
- 2.03** Copies of Records or Instruments: It is the duty of the county recorder to prepare, proof, and furnish any submitted copy of any transcript of any record or copy of any record or instrument in all cases, when required by law or ordered by the court or requested by any parties and, if further requested, to certify under seal as to the correctness thereof. The handling of such copies is discussed under this heading in Chapter 6.

- 2.04** Cash Receipts: It is the duty of the county recorder to keep an accurate account of all fees charged and collected and to deposit such collections in accordance with Indiana law. [IC 5-13-6-1(c) and (g)]. Required deposits must be placed in the depository or depositories duly designated by the county board of finance. The county board of finance consists of the county commissioners and the county treasurer. Contact the county treasurer with questions about designated depositories. It is also the duty of the recorder to pay over all collections to the county treasurer after the close of each calendar month. In order to allow for reconciling bank records to the recorder's fee and cashbook, remittance is timely if completed by the 10th day after month end. [IC 5-13-6-1; IC 5-13-7-1].
- 2.05** Searches required by the Uniform Commercial Code: see Administrative Rules published on the Indiana Secretary of State's website at: www.IN.gov/sos/business/ucc.html.
- 2.06** Acknowledgments: The county recorder is empowered to acknowledge "any conveyance, mortgage, or instrument of writing to be recorded." Such power is restricted to only those instruments. [IC 32-21-2-1.5; IC 32-21-2-3; IC 32-21-2-7].
- 2.07** Uniform Commercial Code: Duties of the county recorder under the Uniform Commercial Code are set out on the Indiana Secretary of State's website at www.IN.gov/sos/business/ucc.html.
- 2.08** Special Sessions - Board of County Commissioners: Special sessions of the board of county commissioners of the various counties in this state may be called whenever the public interests require it, by a member of the board of county commissioners, by the county auditor, by the clerk of the circuit court, or if the offices of county auditor and county clerk are both vacant, by the recorder of the proper county. [IC 36-2-2-8].
- 2.09** Member - County Commission of Public Records: The county recorder is a member of the county commission of public records. Members of this commission serve without compensation and shall receive no reimbursement for any expense. The county commission shall meet at least one time each calendar year. For additional information regarding the local records commission's duties, review IC 5-15-6 or consult with the Indiana Archives and Records Administration at www.IN.gov/iara. [IC 5-15-6-1].

2.10 Official Bond: The recorder may be required to give a bond conditioned for the faithful discharge and performance of the recorder's duty. The bond must be given before the commencement of the individual's term of office. If the recorder fails to give the bond before that time, the recorder may not take office. All official bonds shall be payable to the State of Indiana and shall be obligatory to such state, upon the principal and sureties, for the faithful discharge of all duties required of such officer by any law, then or subsequently in force, for the use of any person injured by any breach of the condition thereof. [IC 5-4-1-9; IC 5-4-1-10].

- A. If authorized by the county council, by way of ordinance, blanket bond coverage for the recorder may be obtained. [IC 5-4-1-18(b)].
- B. The bond shall be executed by the principal and one or more freehold sureties. [IC 5-4-1-13].
- C. An individual required to file and bond shall have the amount fixed by the county fiscal body. A county recorder's bond shall be fixed in an amount not less than \$15,000.00. [IC 5-4-1-18(f)].
- D. The county executive must approve the recorder's bond before the bond may be filed. The approval shall be written on the bond. [IC 5-4-1-8].
- E. The bond shall be filed and recorded in the office of the clerk of the circuit court of the county. The bonds shall be filed within ten (10) days after their approval. [IC 5-4-1-5.1].
- F. The cost of the bond shall be paid out of the general fund of the county. [IC 5-4-5-2].

2.11 Appointment of Deputies: The recorder is entitled to appoint one (1) first or chief deputy, and also may appoint the number of other full-time or part-time deputies and employees authorized by the county fiscal body. [IC 36-2-16-4].

2.12 Bonds of Deputies: The recorder may require any deputy so appointed to give bond for proper discharge of all official duties as such deputy. [IC 36-2-16-2]. Deputies may also be covered by a faithful performance of duty "blanket bond." [IC 5-4-1-1 *et seq.*; IC 5-4-1-18; IC 36-2-16-2].

- A. The bond shall be filed and recorded in the office of the clerk of the circuit court, in the same manner as the bond of the recorder. [IC 5-4-1-5.1].
- B. The cost of such a bond shall be paid from the general fund of the county. [IC 5-4-5-2].

- 2.13** Lucrative Office: No person holding a lucrative office or appointment under the United States or under this State, shall be eligible to a seat in the General Assembly; nor shall any person hold more than one lucrative office at the same time, except as expressly permitted in the Constitution of Indiana. [Article 2, Section 9, Indiana Constitution].
- A. The office of county recorder is a lucrative office. *Dailey v. State*, 8 Blackf. 329 (Ind. 1846).
- B. In view of the foregoing, the recorder cannot hold another lucrative office at the same time. Additional information on lucrative offices and dual office holding is available on the Attorney General's website at www.attorneygeneral.in.gov.
- 2.14** Official Seal: The recorder shall use an official seal in attesting to an instrument when appropriate to seal the instrument. An impression of the official seal shall be filed with a verified description of the impression in the office of the clerk of the circuit court in the order book of that court before it can be used by the recorder. If the recorder has complied, full faith and credit shall be given to his seal without further attestation. [IC 36-2-11-23].
- 2.15** Vacancy in Office: A vacancy in the office of county recorder shall be filled by appointment by a caucus of the precinct committeemen of the same political party as the person holding office at the time the vacancy occurred. The appointment shall be for the balance of the unexpired term. This statute also makes provision for the first deputy to fill the vacancy until a successor is appointed. [IC 3-13-7; IC 3-13-11].
- A. All selections to fill vacancies in county elected offices are appointments pro tempore for the purposes of Article 2, Section 11 of the Indiana Constitution.
- 2.16** Training: An individual elected to the office of county recorder shall complete at least: fifteen hours of training courses within one year; and forty hours of training courses within three years after beginning the county recorder's term. The term training courses refers to training courses related to the office of the county recorder that are developed by the Association of Indiana Counties and are approved by the SBOA. [IC 36-2-11-2.5].
- A. A certification of completion of training requirements shall be completed yearly and filed with the state board of accounts on Gateway in the same manner as the report required in IC 5-11-1-4. [IC 36-2-11-2.5].

- 2.17** Conferences Called by State Board of Accounts: County recorders are encouraged to attend any conferences called by the SBOA and must attend a minimum of once every two years. Such conferences shall be for the purpose of instructions in the proper use of prescribed forms, keeping of records and for any other purpose which will result in the better conduct of public business. [IC 5-11-14-1].

Chapter 3

OFFICIAL RECORDS AND FORMS

3.01 Official Records and Forms: The official records and forms required to be used by the county recorder fall in the following two categories:

- A. Those prescribed by the SBOA and computerized records approved for use by the county.
- B. Those prescribed by statute, where the wording of the record or form is specified in the statute or has been designed pursuant to statute.

Samples of all records and forms prescribed by the SBOA have been furnished to each printer holding county contracts. In the event there is some uncertainty as to the proper wording or design of any record or form, consult the SBOA and request a specimen of the record or form.

Prescribed records and forms must be used. If, for any reason, you desire to computerize any record or form, such a change may be made following procedures outlined in Chapter 1 and with the approval of the SBOA.

The following records and forms have been prescribed by the SBOA for use of County Recorders:

	County Form No.	Illustrated on Page
Fee and Cash Book	3-(Rev.1985)	7-7
Uniform Commercial Code Journal of Cash Receipts	3A - (Rev.1987)	7-8
Report of Collections	362 - (Rev. 1987)	7-9
Register of Farm Names	6 - (1914)	7-10
Application for Registration of Farm Name	67 - (1914)	7-11
Certificate of Registration of Farm Name	8A - (1914)	Not Illustrated
Abstract of Old Age Assistance Certificates	124A - (1936)	7-12
Record of Instruments Copied or Proofed	138 - (Rev. 1997)	7-13
Check	140 - (Rev. 1960)	7-14

The following records and forms are prescribed by statute:

	Indiana Code Reference
Entry Book	IC 36-2-11-9
Deed record	IC 36-2-11-8
Mortgage Record	IC 36-2-11-8
County Cemetery Record (Deeds)	IC 23-14-34-1 <i>et seq.</i>
Chain of Title Record	IC 32-20-3-1
Miscellaneous Record (No specific statute prescribing record)	IC 32-28-3-5 (Mechanic's Lien)

but several statutes mention recording in "Miscellaneous Record")	IC 36-2-11-19 (Affidavits) IC 36-2-11-22 (Matter of Bankruptcy)
Plat Books	IC 36-2-17-5
Official Bond register	IC 5-4-1-5.1
Record of Discharge from a branch of the military service of the United States ²	IC 10-17-2-1 ²
General Index of Deeds	IC 36-2-11-12
General Index of Mortgages	IC 36-2-11-12

3.02 County Records: In addition to the foregoing prescribed records, many counties have installed other records in which instruments are recorded, most of which are merely subdivisions of the deed, mortgage, and miscellaneous records. Among the records used in some counties are:

- A. Mechanics Lien Record
- B. School Fund Mortgage Record
- C. Oil and Gas Lease Record
- D. Release Record (for release of mortgages and other liens)
- E. Partition Record

Other special records may be in use in some counties. However, as pointed out, these records are only subdivisions of the basic deed, mortgage, and miscellaneous records and are not necessarily used in all counties.

The proper use of the foregoing records is discussed in Chapters 6 and 7.

3.03 Electronic Storage: County recorders may substitute an electronic storage medium for any book. If information is entered in an electronic storage medium the system must be capable of retrieval and/or reproduction of the information during normal business hours. [IC 36-2-17-17(b-c)].

² A book providing for the recording of discharges from the United States Army, United States Navy, or any other branch of the service must consist of printed forms in blank, similar to and in conformity with the wording of the forms of discharge used by the United States government, the size of type being reduced to permit the printing of the form of the discharge on one (1) page of the record. Each book must be provided with an alphabetical index. These standards apply to the preservation of discharges in an electronic format under IC 10-17-2-1(a)(2). [IC 107-17-2-2].

Chapter 4

RECORDER'S FEES AND FUNDS

4.01 Recording Fees Charged: County recorders shall charge and collect the fees prescribed in this chapter for recording, filing, copying, and other services the recorder renders. [IC 36-2-7-10]. The recorders shall pay the fees collected into the county treasury at the end of the calendar month. [IC 36-2-7-10(b)]. The fees shall supersede all other recording fees required by law to be charged for services rendered by the county recorders. The county recorder shall charge the following:

- A. Any Deed or Other Instrument (other than mortgage) is \$25.00.
- B. Mortgage is \$55.00.
- C. For Pages larger than 8½ inches by 14 inches, it is \$25.00 for the first page and \$5.00 for additional pages.
- D. Release, Partial Release, Assignment of Mortgage, Judgement, Lien, Oil & Gas Lease contained in a multiple transaction document is \$25.00 for recording the document plus \$7.00 per transaction after the first.
- E. Copies 11 inches by 17 inches or smaller are \$1.00 per page and copies larger than 11 inches by 17 inches are \$5.00/page.
- F. Acknowledging or certifying is \$5.00/document.
- G. Computer tape, disk, optical disk, microfilm, or similar media fee is authorized by ordinance adopted by county legislative body.
- H. Recording the release of a lien or liens of a political subdivision for a property sold or transferred under public sale by county commissioners (IC 6-1.1-24-6.1) or disposal of real or personal property (IC 36-1-11-1 *et seq.*) regardless of the number of liens held by political subdivision is \$25.00. If the county has adopted an ordinance as allowed (IC 36-2-7-10.7), that \$10.00 fee may be charged as well.
- I. Affordable Housing Fee (authorized by county council ordinance) is \$10.00 per document.
- J. Housing Trust Fund (County containing a consolidated city) is \$2.50 for the first page and \$1.00 for each additional page. If the county has adopted an ordinance, that \$10.00 fee may be charged as well.

- 4.02** Posting Fees: The county recorder shall post these fees in a prominent place within the county recorder's office where the fee schedule will be readily accessible to the public. [IC 36-2-7-10(h)].
- 4.03** County Identification Security Protection Fee: The county recorder shall charge two dollars (\$2.00) for a county identification security protection fee for recording or filing a document. [IC 36-2-7.5-6].
- 4.04** Bulk Users Fee: The county recorder shall charge bulk users ten cents (\$0.10) per page for a recorded document, including the index of the instrument number or book and page, or both, for retrieving the recorded document. [IC 36-2-7-10.1(d)]. Additionally, the recorder shall charge ten cents (\$0.10) per recorded document for a copy of the other indices used by the county recorder for finding, retrieving, and viewing a recorded document. The county recorder may charge a fee that exceeds ten cents with an authorizing ordinance by the county executive; however, the total amount charged for the bulk form copies may not exceed twenty cents (\$0.20). [IC 36-2-7-10.1(e)]. **"Bulk form copy"** as used here means:
- A. a copy of all recorded documents received by the county recorder for recording in a calendar day, week, month, or year;
 - B. The indices for finding, retrieving, and viewing all recorded documents received by the county recorder for the recording in a calendar day, week, month, or year; or
 - C. Both A and B above.
- 4.05** Bulk Copies Ordinance: The county executive shall establish by ordinance the manner and form in which the county recorder may provide bulk copies to bulk users. [IC 36-2-7-10.1].
- 4.06** Enhanced Access Fee: The county executive may adopt an ordinance for the county to charge any reasonable fee for providing enhanced access to public records. [IC 5-14-3-8(h-i)].
- 4.07** State Agencies and Instrumentalities: The state and its agencies and instrumentalities are required to pay the recording fees and charges prescribed by statute. [IC 36-2-7-10(j)].

- 4.08** Mechanic's Lien: The county recorder shall collect a fee of two dollars (\$2.00) from a mechanic's lien claimant for each statement and notice that is mailed. [IC 32-28-3-3(d)].

As used in this chapter, "record" or "recording" includes the functions of recording, filing, and filing for record. [IC 36-2-7-10(a)(4)].

- 4.09** Disinterment, Disentombment, and Disinurnment: Recording fees as stated in IC 36-2-7-10 apply. [IC 23-14-57-1(c)].

- 4.10** Recording Fees Deposited: All revenue collected pursuant to IC 36-2-7-10(c) (3), (4), (5), and (6) are deposited into the county general fund regardless of whether the county contains a consolidated city.

A. Counties without a consolidated city

1. Fees collected pursuant to IC 36-2-7-10(c)(1) and (c)(8) are deposited as follows:
 - a. Eight dollars (\$8.00) in the county general fund.
 - b. Five dollars (\$5.00) in the county surveyors corner perpetuation fund.
 - c. Ten dollars (\$10.00) in the county recorder's records perpetuation fund.
 - d. One dollar (\$1.00) in the county identification security protection fund.
 - e. One dollar (\$1.00) in the county elected officials training fund.[IC 36-2-7-10(d)].

2. Fees collected pursuant to IC 36-2-7-10(c)(2) are deposited as follows:
 - a. Thirty-four dollars (\$34.00) in the county general fund.
 - b. Five dollars (\$5.00) in the county surveyor's corner perpetuation fund.
 - c. Eleven dollars and fifty cents (\$11.50) in the county recorder's records perpetuation fund.
 - d. Two dollars and fifty cents (\$2.50) with the county treasurer to be distributed to auditor of state.

- e. One dollar (\$1.00) in the county identification security protection fund.
- f. One dollar (\$1.00) in the county elected officials training fund.

[IC 36-2-7-10(e)].

B. Counties with a consolidated city

- 1. Fees collected pursuant to IC 36-2-7-10(c)(1) and (c)(8) are deposited as follows:

- a. Nine dollars (\$9.00) in the county general fund.
- b. Five dollars (\$5.00) in the county surveyor's corner perpetuation fund.
- c. Ten dollars (\$10.00) in the county recorder's records perpetuation fund.
- d. Fifty cents (\$0.50) in the county identification security protection fund.
- e. Fifty cents (\$0.50) in the county elected officials training fund.

[IC 36-2-7-10.5(b)].

- 2. Fees collected pursuant to IC 36-2-7-10(c)(2) are deposited as follows:

- a. Thirty-five dollars (\$35.00) in the county general fund.
- b. Five dollars (\$5.00) in the county surveyor's corner perpetuation fund.
- c. Eleven dollars and fifty cents (\$11.50) in the county recorder's records perpetuation fund.
- d. Two dollars and fifty cents (\$2.50) with the county treasurer to be distributed pursuant to IC 24-9-9-3 and IC 24-9-9-4.
- e. Fifty cents (\$0.50) in the county identification security protection fund.
- f. Fifty cents (\$0.50) in the county elected officials training fund.

[IC 36-2-7-10.5(c)].

4.11 Recorder's Records Perpetuation Fund: The county treasurer shall establish a recorder's records perpetuation fund. [IC 36-2-7-10(g)]. All revenue collected for deposit in the fund is deposited into this fund along with any revenue collected for bulk form copies. [IC 36-2-7-10.1(f)(3)].

4.12 Affordable Housing Fund: If at least one unit in the county has established an affordable housing fund under IC 5-20-5-15.5, the county fiscal body may adopt an ordinance authorizing the county recorder to charge a fee. [IC 36-2-7-10(c)(9)].

A. An allocation of the monies collected by the recorder pursuant to IC 36-2-7-10(c)(9) should be made prior to depositing them with the county treasurer.

1. Sixty percent (60%) of the collections should be deposited to the benefit units in the county that have established an affordable housing fund.
2. The county treasurer is to make distribution to the units in the county that have such a fund using the ratio of population served by the unit having an affordable housing fund to the total population of the county that is within all units having an affordable housing fund.
3. The remaining forty percent (40%) is to be distributed to the Treasurer of State for deposit in the affordable housing and community development fund

B. Monies under this subsection must be distributed before the sixteenth day of the month following the month in which the money is collected from the county recorder. [IC 36-2-7-10(k)].

4.13 Housing Trust Fund (Marion County): This applies only to Marion County and the established housing trust fund.

A. An allocation of the monies collected by the recorder pursuant to IC 36-2-7-10(c)(10) should be made prior to deposit with the county treasurer.

1. Sixty percent (60%) of the collections should be deposited in the housing trust fund (IC 36-7-15.1-35.5(e)) established in the county.
2. The remaining forty percent (40%) is to be distributed to the Treasurer of State for deposit in the affordable housing and community development fund (IC 5-20-4-7).
3. Monies under this subsection must be distributed before the sixteenth day of the month following the month in which the money is collected from the county recorder. [IC 36-2-7-10(l)].

4.14 Identification Security Protection Fee: The two dollar (\$2.00) fee charged for the identification security protection fee shall have one dollar (\$1.00) deposited in the county identification security protection fund and one dollar (\$1.00) deposited in the county elected official training fund. [IC 36-2-7.5-6(b)].

- 4.15** Enhanced Access Fee: The fees authorized to be collected for enhanced access should be deposited into the enhanced access fund. The fiscal body of the political subdivision having an agency that charges a fee under IC 5-14-3-8(h-i) shall adopt an ordinance establishing an enhanced access fund. [IC 5-14-3-8.3].
- 4.16** Services for Which no Fees are Collectible: A county recorder shall not charge or collect a fee for the following:
- A. Official Bonds: Recording official bonds of any public officer, deputy, appointee, or employee. This includes official bonds of all officers, deputies, appointees, and employees of all state and local governmental units, or agencies thereof, including bonds of school extracurricular treasurers, or other official bonds purchased by or on behalf of a governmental unit or agency.
 - B. Other Free Recordings: Supplemental assistance liens concerning blind persons and disabled persons (IC 12-14-16-1); and certain surveys, legal descriptions and plats. [IC 6-1.1-22-2(c)].
 - C. State, County, or Municipal Highway Right-of-Way or Easements: Recording any right-of-way or easement acquired by the Indiana Department of Transportation. This would also include the purchase of any right-of-way. [IC 8-23-7-31; IC 8-23-23-1].
 - D. Veterans' Discharge Papers: Recording discharges from military service of the United States of members of any branch of the service who are residents of Indiana. [IC 10-17-2-3].
 - E. Certified Copies to Veterans, Widows, or Dependents: Providing one (1) certified copy of any document or record if it is shown that the certified copy is necessary to secure benefits to members of the military service, to honorably discharged veterans, or their widows, or dependents, under any federal or state law. If the person requests more than one (1) certified copy of the document or record, there may be a charge of not more than the amount specified in IC 36-2-7-10(c). The words "honorably discharged veterans" shall include those persons placed on inactive duty under honorable conditions but not discharged from military service. [IC 10-17-3-2].
 - F. Supplemental Assistance to The Aged Certificates: Filing supplemental assistance to the aged certificates, entry of the abstract thereof, and satisfaction of lien. [IC 12-14-13].
- 4.17** Taxing Unlawful Fees: It shall be unlawful for any officer in this state, under the color of the office, to tax, or permit to be taxed, in the office, any fee or sum of money that is not legally allowable under the statute or statutes of the state. [IC 5-7-2-1].

- A. No county or township officer in this state shall, under color of the officer's office, charge, tax up or receive, or permit to be taxed up or received, in relation to any service in or about the office, any fee or sum of money except such fee or sum of money as is plainly specified in IC 33-37 and IC 36-2 without resort to implication. [IC 5-7-2-2].
- B. An officer who knowingly: (1) Taxes any fees or makes any charges for services the officer does not actually perform; (2) charges for any services any rate or fee other than that allowed by statute; or (3) fails to enter, tax, or charge at the proper time the proper fees for services; commits a Class A misdemeanor and is liable personally upon the officer's bond for any damage or loss sustained by the county. [IC 36-2-7-18].

4.18 Recorder Funds: These funds are part of the county treasury and included in the auditor's ledger. To use these funds, the expense process outlined in Chapter 8 should be followed.

- A. Perpetuation Fund (Fund 1189): The county recorder may use any money in this fund without appropriation for the preservation of records and the improvement of recordkeeping systems and equipment. Money from the fund may not be deposited or transferred into the county general fund. [IC 36-2-7-10(g)].
 - 1. Statute does not specifically define preservation of records and improvement of the record keeping systems for which the fund can be used. Documentation of the intended purpose of the disbursement including how it preserves records and/or improves record keeping systems should be retained for the State Board of Accounts' audit or examination.
 - a. The opinion of legal counsel that includes their legal analysis or support for the disbursement's compliance with the statutory purpose of the fund will be considered as part of the supporting documentation for the purchase.
 - b. For the purpose of the preservation of records, this fund may be used to pay wages, but only for work done that is directly related to that purpose.
 - i. For example, if a part-time deputy is hired to scan records and index those scanned records, that would be an allowable use.
 - c. Documentation should be maintained that the work performed was on the preservation of records.

2. County recorders may pay operating expenses out of the perpetuation fund for the following calendar year only if the recorder submits a sworn statement to the county fiscal body that:
 - a. The current revenue to the fund is sufficient to fill the statutory purpose of the fund;
 - b. The technology of the county recorder's office is presently updated and at a level to sufficiently meet the statutory purposes of the fund and the county recorder's office;
 - c. The fund has a sufficient reserve, consistent with the recorder's plan, to capitalize the next technology or other records management upgrade necessary to fulfill the statutory purpose of the fund and the county recorder's office; and
 - d. The county recorder specifically requests that all or a specific, identifiable portion of the fund be used to pay the expenses of the county recorder's office for the following calendar year.

[IC 36-2-7-10.2].

3. The county fiscal body may adopt an ordinance approving the recorder's request. The request and the approval are only valid for the next calendar year. The sworn statement and approval process would need to be met each calendar year to use the fund for operating expenses.
[IC 36-2-7-10.2(c)].

B. Identification Security Protection Fund (Fund 1160): The county recorder administers this fund, and the county council shall appropriate money from the fund for use in purchasing, upgrading, implementing, or maintaining redacting technology or to secure protection measures used in the office. Money in this fund does not revert to the general fund but may be transferred to the recorders perpetuation fund as needed. [IC 36-2-7.5-11].

RECORDER'S FEES - 2024				
IC Reference	Fee	Amount	Fund	
IC 36-2-7-10				
(c)(1)	1) Any Deed or Other Instrument (other than mortgage)	\$ 25.00	\$8.00 - General ^ \$5.00 - SCPF \$10.00 - RPF \$1.00 - ID Security Protection ^ \$1.00 - Elected Officials Training ^	
(c)(2)	2) Mortgage	\$ 55.00	\$34.00 - General ^ \$5.00 - SCPF \$11.50 - RPF \$1.00 - ID Security Protection ^ \$1.00 - Elected Officials Training ^ \$2.50 - State *	

IC Reference	Fee	Amount	Fund
(c)(3)	3) Page Size: Larger than 8 1/2 x 14 First Page Additional Pages	\$ 25.00 \$5.00 per page	County General
(c)(4)	4) Release, Partial Release or Assignment of Mortgage, Judgment, Lien, Oil & Gas Lease contained in a multiple transaction document	Recording Fee in (c)(1) + \$7.00 per transaction after the first	County General
(c)(5)	5) Copies: 11 x 17 or smaller Larger than 11 x 17	\$1.00 per page \$5.00 per page	RPF
(c)(6)	6) Acknowledging or Certifying	\$ 5.00	County General
(c)(7)	7) Computer Tape, Disk, Optical Disk, Microfilm, or similar Media	Ordinance	RPF
(c)(8)	8) Release of liens(s) of a political subdivision for property sold / transferred under public sale by commissioner disposal of real or personal property regardless he number of liens held	\$ 25.00	\$8.00 - General ^ \$5.00 - SCPF \$10.00 - RPF \$1.00 - ID Security Protection ^ \$1.00 - Elected Officials Training ^
(c)(9)	9) Affordable Housing Fee (Only by Proper County Council Ordinance) Flat Rate Per Document	\$ 10.00	60%/40% Split 60% Local Affordable Housing 40% State Affordable Housing
IC 36-2-7-10			
(c)(10)	10) Housing Trust Fund (County Containing a Consolidated City) First Page Additional Pages	\$ 2.50 \$1.00 per page	60%/40% Split 60% Local Housing Trust 40% State Affordable Housing
IC 36-2-7-10.7	Flat Rate Per Document (only if ordinance adopted by County Council)	\$ 10.00	Housing Trust Fund
IC 36-2-7.5-6	11) Identification Security Protection Fee (included in recording fees)	\$ 2.00	\$1.00 ID Security Protect \$1.00 Elected Officials Training
IC 36-2-7-10.1	12) Bulk Copies	\$ 0.10 per page or by ordinance up to \$ 0.20	RPF
IC 5-14-3-8(h),(i)	13) Enhanced Access	Ordinance	Enhanced Access Fund

All fees in Subsection (c) must be posted in a prominent place in your office.

KEY

RPF = Recorder's Record Perpetuation Fund

SCPF = Surveyor's Corner Perpetuation Fund

* Remitted to State June 20 & Dec 20 (Per IC 24-9-9-3)

^ For Counties with a Consolidated City, IC 36-2-7-10.5 distributes fees differently. \$1 more goes to General and \$.50 less goes to ID Sec Protection & Elected Officials Training funds.

Chapter 5

OFFICE SALARIES AND EXPENSES

- 5.01** Salary of Recorder, Deputies, and Assistants: The county council shall fix the compensation of the county recorder, deputies, and other employees.

A statement (Form 144) showing in detail the amount or rate of compensation proposed for each full-time or part-time position shall be presented to the county commissioners at their July meeting for their review and recommendations.

These statements, along with the recommendations of the county commissioners, shall be presented to the county council. [IC 36-2-5-3; IC 36-2-5-4].

- 5.02** Mileage and Expense Allowances: Mileage is allowed for travel in the performance of official duties, at a rate determined by the county council. [IC 36-2-7-3].

A. For attending conferences called by the SBOA, each county recorder shall be entitled to an allowance for lodging for each night preceding conference attendance equal the single room rate.

1. However, lodging expenses, in the case of a one (1) day conference, shall only be allowed to persons who reside fifty (50) miles or farther from the conference location.
2. If authorized by the state examiner, deputies and assistants attending such conferences may also receive these allowances, but only one mileage shall be allowed to the recorder, deputy, or assistant, although transporting more than one of such persons. [IC 5-11-14-1].

B. Any other mileage necessarily traveled in the performance of official duties must be claimed on Mileage Claim, General Form No. 101, and payment is contingent upon and limited to the amount specifically appropriated for that purpose by the county council.

- 5.03** Budget Estimate: It is the duty of the recorder to annually prepare an estimate of the amount of money required to operate the office for the ensuing calendar year and an estimate of the fees to be collected.

A. The estimate of expenses must be prepared on Budget Form No. 1 and the estimate of fees to be collected must be prepared on County Budget Form No. 2, both of which are furnished by the county auditor.

- B. The estimate should include every item that will be needed, or which is proposed to be bought during the following year, and such items must be listed under the proper budgetary classifications.
- C. The budget estimate and the estimate of fees collected must be prepared and filed with the county auditor.
- D. No expenditure may be made unless the money has been appropriated with a few exceptions, like expenses for attending meetings called by the SBOA, and even the latter expenses may be included in the budget estimate.
 - 1. The Recorder's Records Perpetuation Fund is not required to be budgeted and does not require an appropriation.

5.04 Purchases: The board of county commissioners is the purchasing agency for the county except to the extent purchasing powers are expressly assigned to other elected officers. [IC 36-2-3.5-4]. The purchasing agency may establish written policies for purchases made. The written policies may apply to all purchases generally or to a specific purchase. The purchasing agency may authorize other individuals to purchase for the county by designating these individuals' as purchasing agents.

- A. Purchasing agents are to follow the applicable written policies of the purchasing agency and the requirements for public purchases in IC 5-22-1 *et seq.*

5.05 Claims and Expenses: All claims must be filed with the county auditor more than five (5) days prior to the meeting of the board of commissioners at which the claims are to be considered. In some counties, claims may be required to be filed earlier so that they may be properly processed by the auditor. The auditor should advise you as to your county's policies and procedures. [IC 36-2-6-7].

- A. All salaries and wages shall be claimed on General Form No. 99, Payroll Schedule and Voucher, or an approved alternate form, which is furnished by the auditor.
 - 1. This claim must be completed in all respects and certified as to correctness by the county recorder in the space provided thereon. Mileage, if any, shall be claimed on General Form No. 101, Mileage Claim, furnished by the auditor.

- B. All claims for supplies, equipment, and other operating expenses shall be completely itemized and filed with the county auditor on County Form No. 17, Accounts Payable Voucher, furnished by the auditor.
 - 1. Each claim chargeable to the recorder's budget should be approved by the recorder as to correctness and delivery of the goods or services before allowance by the board of commissioners.
 - 2. No claim may be paid by the auditor until allowed by the board of commissioners, except as specifically allowed by county ordinance. [IC 36-2-6-4; IC 36-2-6-4.5].
- C. If the recorder uses a third-party company to provide records online, the company should be remitting all revenue at least monthly to the county to be included on the report of collections and deposited with the treasurer as well as be posted to the county ledger by the auditor.
 - 1. Any payments to these companies to fulfill contractual obligations should go through the county's claim process.

5.06 Employee's Service Record: An Employee's Service Record, Form No. 99A, is required to be kept for each nonexempt employee to support the preparation of payrolls. A separate form shall be kept on a calendar year basis for each employee.

- A. 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. It is imperative that this record be kept for all employees who are not exempt from the overtime requirements of the federal Fair Labor Standards Act (FLSA).

Chapter 6

USE OF RECORDS - PROCEDURE

6.01 Purpose: This chapter deals with the actual recording of instruments and other services required of the recorder in the transaction of the business of the office. The handling and accounting for cash receipts is separately discussed in Chapter 7.

A. No attempt is made in this chapter to outline and enumerate in detail each particular duty pertaining to the processing and recording of instruments since many of the duties are statutory. There are, however, certain basic duties required of each recorder upon the receipt of an instrument for recording, which are discussed in the following paragraphs and which we feel should be uniformly followed by all recorders.

6.02 Receipt of Instrument: Upon the receipt of an instrument for recording, it should be examined to see that it meets all statutory requirements, it is accompanied with a remittance for the proper recording fee (if a fee is required), and recorded in the order received. [IC 36-2-11-6; IC 36-2-11-8].

6.03 Entry Book: Immediately upon receipt of the instrument for recording, it must be entered in the "Entry Book" showing the day and hour received and other information required by statute to be recorded. The instrument shall be deemed as recorded at the time the date of reception is stamped on the document by the recorder. [IC 32-21-2-10; IC 36-2-11-9].

If a satisfaction, cancellation, or assignment of any kind is made in the margin of a record in the recorder's office, the recorder shall immediately enter it in the entry book. The entry must show the date of entry; the name of the person who executed the instrument satisfied, canceled, or assigned; and the name, number, and page of the record where the instrument is recorded. [IC 36-2-11-18].

6.04 Instrument Number: To identify each instrument, an "instrument number" should be assigned to such instrument immediately upon its receipt and entry in the Entry Book.

A. This number should be entered on the instrument, in the proper column of the Entry Book, and ensure the proper column of the Fee and Cash Book.

B. The numbers must be consecutively assigned to ensure that all instruments are properly accounted for and recorded and may be affixed manually or by the use of a consecutive numbering machine.

- C. The use of a numbering machine which holds and repeats the same number three times, for entry thereof on the instrument, the Entry Book, and the Fee and Cash Book, may ensure proper numerical sequence and proper entry of the instrument numbers.

Instrument numbers should also be assigned to each marginal satisfaction, cancellation, or assignment entered in the Entry Book.

6.05 Fee and Cash Book: Immediately after entry of the instrument in the Entry Book, the fee received must be entered in the Fee and Cash Book.

- A. If no fee is payable, the instrument should be entered in the Fee and Cash Book with the symbol "N/C" entered in the cash column to indicate that no fee was chargeable.

- B. For further instructions on keeping the Fee and Cash Book, see Chapter 7.

6.06 Recording and Indexing Instrument: After the instrument has been assigned a number and entered in the Entry Book and the Fee and Cash Book, it may be recorded in the appropriate record, properly indexed, and the recording entries completed.

Extreme care should be taken in handling all the foregoing entries since failure to properly enter, record, and index an instrument may have an adverse effect upon the title to property and possibly may make the recorder liable, therefore. If instruments are handwritten or typewritten, they should be carefully proofread before the instrument is returned.

6.07 Notation on Instrument: Space is usually printed on deed and mortgage forms showing the date and time the instrument is recorded, the record and page where recorded, and signature of the recorder.

- A. Where not printed on the instrument, the recorder should have a rubber stamp containing substantially the same information.
- B. This notation should be completed before the return of the instrument to the person submitting it for recording.

6.08 Recording of Instruments:

- A. Methods of Recording: There are several authorized methods or processes by which instruments may be recorded:
 - 1. The regular handwritten and typewritten methods;

2. photographic or photostatic process;
3. miniature photographic process or microfilm process; and
4. digital imaging processes.

Before any recording process under (2),(3),or (4) is used, it must be adopted and approved by the board of county commissioners. [IC 36-2-17 *et seq.*].

B. Use of Jet-Black Ink: County recorders are required to use permanent jet-black, non-fading ink in the preparation of all records, which by law the recorder is charged with the responsibility of preparing for any purpose, when such record is written in longhand.

1. A person who violates this subsection commits a Class C infraction. [IC 36-2-17-2].

C. Records: The statutory and prescribed records in which instruments shall be recorded are listed in Chapter 3, and the statutes pertaining to most types of instruments are covered in the appendix of Indiana Codes for recorders.

1. The recorder should carefully review these chapters and the records of the office to ensure that each type of instrument is uniformly recorded in the proper record.
2. If a question should arise as to the proper record to be used, refer to the statutes, and, if necessary, consult the county attorney.

6.09 Recording of Copies: It is very difficult to distinguish between a copy and an original. After a copy of a document is photocopied, it is virtually impossible to tell whether an original or a copy was photocopied.

- A. Prior to recording the copy of the document, it should be clearly marked "Copy."
- B. If the person who presents the copy for recording does not want the word "Copy" written on the document, one way this could be handled is to write "Copy" on a self-stick removable note, place the self-stick removable note on the copy, photograph the copy, and then remove the self-stick removable note.

6.10 Errors in Recording: Where an error is made in copying an instrument and it is not detected in proofreading and corrected before the instrument is returned, it is advisable not to make any changes thereafter in the original record. Instead, the instrument upon being again submitted should be re-recorded in its correct form.

A. If the error is the fault of the recorder's office, no charge should be made for re-recording the instrument. If, however, the instrument is copied in the exact form submitted and later an error is discovered in the original instrument and a corrected instrument filed for record, then the usual recording fee must be charged.

6.11 Copies of Records or Instruments: The SBOA has prescribed County Form No. 138, Record of Instruments Copied or Proofed.

A. When a request is made for a copy, or copies, of any record or instrument, Form No. 138 must be completed and signed by the requester, identifying the record or instrument and showing the number of copies requested.

B. If the request is by mail, it should be indicated in the space provided for "Signature and Requester" and the letter of request placed on file in support thereof. Each request will bear an "Identification Number" to be prenumbered by the printer, and this number shall appear on each copy furnished.

C. Upon receipt of the copy or copies, the requester shall pay the fees fixed by the Indiana Code, unless statutes require that such copy or copies be furnished without charge.

1. The fees charged and collected shall be entered in the space provided on Form No. 138 and immediately entered in the Fee and Cash Book to be accounted for as are other fees. The fees to be charged are set out in Chapter 4.

D. Copies furnished under this Act should not be entered in the Entry Book, since the latter record is designed to be used only for the entry of instruments received for recording.

6.12 Acknowledgments: For acknowledging any conveyance, mortgage, or instrument in writing to be recorded, a fee of five dollars (\$5.00) shall be charged and collected.

A. The fees for such services must be entered in the Fee and Cash Book, discussed in Chapter 7, but no entry should be made in the Entry Book or other record of the office.

6.13 Redacting of Social Security Numbers: IC 36-2-11-15 requires the following affirmation statement to be included on the instrument:

- "This instrument was prepared by (name)."
- "I affirm, under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law (name)."

The law does not stipulate where the affirmation statement is to be located; however, we recommend that the affirmation statement be located near (either before or after) the preparer's statement.

- A. We would not take exception if the preparer included the statement on a separate page and paid the recording fees for the additional page or combined the affirmation with the preparer's statement.
- B. The recorder may receive for record or filing an instrument only if all social security numbers in the document are redacted, **unless the social security number is required by law.** [IC 36-2-11-15(b)]. Again, all documents (unless specifically exempted under IC 36-2-11-15(a)) are required to contain the affirmation statement.

Chapter 7

FINANCIAL RECORDS - ACCOUNTING FOR FEES

7.01 Prescribed Forms: The following forms and records have been prescribed by the SBOA for use by county recorders in accounting for fees collected:

- A. Recorder's Fee and Cash Book, County Form No. 3 (Rev. 1985)
- B. Uniform Commercial Code Journal and Cash Receipts, County Form No. 3A (Rev. 1987)
- C. Check, Form No. 140 (1960)
- D. Report of Collections, General Form No. 362 (Rev. 1987)

7.02 Fees: The fees to be charged for services of county recorders are fully covered in Chapter 4.

- A. All fees received by the county recorder, for official services or involving official authority, shall be the property of the county and shall be paid into the county treasury at the close of each calendar month. [IC 36-2-7-10].
- B. County recorders shall keep, in proper fee books, an accurate account of all fees and charges as required by law, for any and all services performed by them or their deputies or clerks, and they shall also keep a cashbook in which they shall enter consecutively, as received, each sum of money, with the date of such receipt, the person from whom received, and a brief mention of the cause in which the same was received, which shall be kept for inspection during their continuance in office, and shall be delivered to their successors in office as a part of the records of the office. [IC 36-2-7-15].
- C. Fees may be received from any of the financial instruments that the county council authorizes for use. [IC 36-1-8-11].

7.03 Fee and Cashbook: In keeping with the provisions of the above cited statute, the SBOA has prescribed the Recorder's Fee and Cash Book, County Form No. 3 (Rev. 1985), in which all receipts and disbursements of the office shall be entered and daily balances are maintained.

- A. Receipts: The record is designed to show the date received, the number of the instrument (if for a recorded instrument), from whom received, and the amount of the fee extended into the proper cash column.

1. If the amount received is for furnishing a copy of an instrument or record, the identification number shown on the request, County Form No. 138, may be entered in the column headed "number of instruments," or it may be entered immediately following the name of the person from whom received.
 2. The source of any other receipts, such as fees for acknowledging instruments, may be indicated immediately following the name of the person from whom they were received.
- B. Even though no fee is payable, it is suggested that the item be entered in the Fee and Cash Book, with the symbol "N/C" indicating no charge to be entered in the cash column, to account for all services rendered.
- C. Receipts may be group-posted on a single line of the Fee and Cash Book if all the following conditions exist:
1. All fees are received from the same person or firm.
 2. The fees are for consecutive instrument numbers.
 3. The same fee is taxed and collected for each of such instruments.

The foregoing instructions as to group-posting apply only to the Fee and Cash Book. It is not applicable to the entry of instruments in the Entry Book, where the statutes require the separate entry of each instrument.

7.04 Deposit of Receipts: Unless otherwise permitted by law, a county recorder is required to deposit public funds received by the county recorder on the business day following the receipt of those public funds when the amount of public funds on hand exceeds five hundred (\$500). [IC 5-13-6-1(c), (g); IC 36-2-7-10(b)]. This may necessitate the writing of the receipt and entry into the Fee and Cash Book prior to the assignment of an instrument number.

7.05 Disbursements: Funds may be withdrawn from the depository only on checks signed by the recorder or duly authorized deputy. [IC 5-13-5-4]. Check Form No. 140 has been prescribed and must be used by all county recorders in making payments of fees to the county or in making any other disbursements of fees collected.

- A. Each disbursement should be entered into the fee and cashbook to show the date disbursed, the check number, and the amount.

7.06 Footing and Balancing Fee and Cash Book: The Fee and Cashbook should be totaled and footed at the close of each day for receipts, disbursements, and balances.

- A. Receipts should be verified with the cash drawer at the end of the day as well. The amount of such receipts should also agree with the deposit to be made on the following business day.
- B. At the close of each calendar month, the receipts and disbursements should be accumulated and monthly totals entered at the foot of each column including the month end balance.
- C. The monthly totals should agree with the depository balance at the close of the month, considering the deposit of any fees received on the last day of the month, and will represent the amount to be paid into the county treasury.
- D. The month-end balance should be reconciled to the bank.

7.07 Footings and Balancing UCC Journal of Cash Receipts: The UCC Journal of Cash Receipts should be totaled and footed at the close of each day and the total carried to the Fee and Cash Book, Form 3A.

7.08 Reconciling (If Recorder has an Authorized Bank Account): Bank reconciliations must be completed monthly. [IC 5-13-6-1(e)].

- A. At the end of the month, the depository should furnish the recorder with a bank statement(s) showing the depository balance as of the last day of the month and submit all the canceled checks paid by the bank during the month.
 - 1. The bank statement must not be as of the first day of the succeeding month.
- B. Upon receiving the statement and the canceled checks, immediately verify the checks paid by the bank by checking them in the statement.
- C. Arrange and file the checks in numerical order.
- D. Eliminate the outstanding checks paid during the month from the list of the previous month by lining out or checking them off.
- E. Prepare a list of the outstanding checks for the current month, starting with the ones still outstanding for the previous month and including those outstanding that were written on the last day of the current month. In listing the outstanding checks, show the date, number, and amount of each check.
- F. Total the list of checks that appear to be outstanding.
- G. The record balance as shown by each ledger and cashbook plus the total of the outstanding checks should equal the balance shown by the bank statement plus cash in the office at the close of business.

Example				
	Charges		Credits	
Record Balance	\$	2,000.00	\$	-
Deposits in Transit		-		-
Outstanding Checks (from schedule)		1,011.45		-
Depository Balance, per statement		-		2,800.00
Cash in Office		-		211.45
Proof	\$	3,011.45	\$	3,011.45

1. If variances occur to posting or bank errors those would need to be corrected either in the records or with the bank.
 2. Variances not due to a timing difference should be investigated and corrected so they are not carried into the succeeding month.
 3. Once variances have been resolved, the books can be closed for the month, settlement can be made with the county, and you are ready to proceed with the business for the ensuing month.
- H. If no error has been made and you are able to reconcile the depository balance with the record balance (fee and cashbook), the books have been closed for the month, settlement can be made with the county, and you are ready to proceed with the business for the ensuing month.
- I. Preserve each bank statement and list of outstanding checks. Repeat the same procedure at the end of each month. Also, close books on the last day of the year in the same manner that you have followed each month. Do not let one year overlap into the other.

7.09 Report of Collections: Each month, when fees are remitted to the county treasurer, it shall be accompanied by a report prepared on General Form No. 362, Report of Collections, to be filed with the county auditor.

- A. The fees to be credited to the county general fund should be subtotaled on the report, and the fees to be credited to:
1. Surveyor's Corner Perpetuation Fund;
 2. Recorder's Records Perpetuation Fund;
 3. Security Identification Protection Fund;
 4. State Share of Mortgage Recordings;

5. County Elected Officials Training Fund; and

6. Affordable Housing Fund,

should be designated separately before arriving at a grand total of all fees remitted.

7.10 Refund for Overpayments: County recorders will occasionally receive fees which exceed the required recording fees.

A. If the amount submitted is at least three dollars (\$3.00) more than the fee required by IC 36-2-7-10, the amount that exceeds three dollars (\$3.00) should be refunded upon the request of the person filing the document. The recorder may retain as an administrative fee up to three dollars (\$3.00) of the excess submitted.

7.11 Gateway Monthly Uploads: For recorders who have approved bank accounts, the SBOA requires files containing financial and governmental unit information to be uploaded using the Indiana Gateway for Government Units financial reporting system.

A. The Recorder is the authorized user of the Indiana Gateway for Government Units financial reporting system, available at <https://gateway.ifionline.org/>. A username and password are required to access the program.

B. Once an officer takes office, an email should be submitted to gateway@sboa.in.gov including the following information:

1. Name
2. Position Elected
3. 1st day of term
4. Outgoing officials name
5. Outgoing officials email (if known)
6. Outgoing officials last day of term

C. The recorder may request access for other individuals within their office by completing a limited delegation of authority form and emailing to gateway@sboa.in.gov. The limited delegation of authority form is available on the gateway website at: https://gateway.ifionline.org/forms/DelegationFormUpload_ASU.pdf.

- D. Each month the county recorders are required to upload the following information:
1. Bank Reconcilements that show how the bank statement balance reconciles with the ledger balance, including: any deposits in transit, outstanding checks, and other reconciling items.
 - a. A bank reconciliation should be uploaded for every bank account the department has.
 2. Bank Statements that you receive from the bank each month showing the beginning balance, each deposit, each check cleared, any other activity, and the ending balance for the month.
 - a. All pages of the bank statement should be uploaded, including cancelled check copy pages.
 - b. A bank statement should be uploaded for every bank account the department has.
 3. Outstanding Check Lists of all checks written but have not yet cleared the bank account. An outstanding check list should be uploaded for every bank account the department has.
 4. Recorder's Fee and Cashbook, Form 3, for total receipts, disbursements, and balances as of the end of the month being uploaded.

Monthly Upload Due Dates	
January monthly files	March 15 th
February monthly files	April 15 th
March monthly files	May 15 th
April monthly files	June 15 th
May monthly files	July 15 th
June monthly files	Aug 15 th
July Monthly files	September 15 th
August monthly files	October 15 th
September monthly files	November 15 th
October monthly files	December 15 th
November monthly files	January 15 th
December monthly files	February 15 th

RECORDER'S FEE AND CASH BOOK

	Date Received Yr 20			Instrument Number	NAME	RECEIPTS										DISBURSEMENTS			
	Mo.	Day				Deeds and Other Conveyances	Surveyor's Corner Perpetuation	Mortgages and Other Liens	Releases And Assignments	Uniform Commercial Code	Copies of Instruments				Other Fees	Total	Date 20	Check No.	Amount
																	Mo.	Day	
1					Brought Forward	279 00	39 00	315 00	92 00	113 50	31 50				158 00	1,028 00			
2	11	30		1234	John Doe	5 50	1 00									6 50			
3	11	30		1235	1st National Bank			7 00								7 00			
4	11	30			Mary Smith						9 00				1 00	10 00			
5	11	30		1236	1st National Bank				5 00							5 00			
6	11	30			John Jones						1 50				1 00	2 50			
7																			
8	11	30			UCC					21 50						21 50			
9																			
10					Total Today	5 50	1 00	7 00	5 00	21 50	10 50				2 00	52 50			
11																	11	30	152
12																			1,080 50
13																			
14																			
15																			
16																			
17																			
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32																			
33																			
34																			
35																			
36																			
37																			
38					Total Receipts For Month To Date	284 50	40 00	322 00	97 00	135 00	42 00				160 00	1,080 50			
39					Total Disbursements For Month To Date	284 50	40 00	322 00	97 00	135 00	42 00				160 00	1,080 50			
40					Balance Carried Forward														

SAMPLE

UNIFORM COMMERCIAL CODE
JOURNAL OF CASH RECEIPTS
SUBSIDIARY TO COUNTY RECORDERS FEE AND CASH BOOK

	Date Received (1)			File No. of Instrument (2)	Original Financing Statement No. (Enter Only in Connection with Termination Statement) (3)	Filing Fee (4)			Filing Fee (Additional in Case of Fixtures) (5)	Requests																		(11)			Total (Post Daily to Column 8 in Fee and Cash Book) (12)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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SAMPLE

REPORT OF COLLECTIONS

To County Auditor
(Title of Officer)

Your County
(Governmental Unit)

Your, Indiana
(County)

Collections for Period November 1, 2000 to November 30, 2000

Description	Fund to be Credited	Collections This Period		Prior Collections		Year to Date Collections	
Deeds and Other Conveyances	County General	284	50	1,200	00	1,484	50
Mortgages and Other Liens	County General	322	00	1,500	00	1,822	00
Releases and Assignments	County General	97	00	800	00	897	00
Uniform Commercial Code	County General	135	00	900	00	1,035	00
Other Fees	County General	160	00	1,000	00	1,160	00
Sub Total		998	50	5,400	00	6,398	50
Surveyor's Corner Perpetuation	Surveyor's Corner Perpetuation	40	00	600	00	640	00
Copies of Instruments	Recorder's Corner Perpetuation	42	00	400	00	442	00
Total Amount Collected		1,080	50	6,400	00	7,480	50

I hereby certify that the foregoing is a true and correct report of collections due the above named governmental unit for the period shown.

Dated this 30th day of November, 2000

NOTE
This is not to be used as a receipt for collections.
The official to whom the report is made must issue
an official receipt for the collections remitted.

Your Friendly Recorder
(Signature)

County Recorder
(Title of Officer)

REGISTER OF FARM NAMES

[illegible]

7-10

No. 1130

Application for Registration of Farm Name

I, U. R. Welcome, residing in

Greene Township, County of Parke

State of Indiana, hereby apply for the registration of the name

Pine Knob *as the registered farm name*

of the following described premises, of which I am the owner, to wit:

The Northwest Quarter of the South East Quarter of Section 15,
Township 16 North, Range 6 West containing 40 acres.

SAMPLE

*This application is made pursuant to an Act of the General Assembly
of the State of Indiana, approved February 19, 1913.*

U. R. Welcome

Date April 16, 20 00

7-12

[illegible]

Prescribed by State Board of Accounts

County Form No. 138 (Rev. 1997)

Date of Request _____, 20__

Identification _____

Record _____ To:

No. _____ Page _____

You are hereby requested to prepare or proof and
certify _____ (copy) (copies) of:

_____ Pages @ _____ \$ _____

Certificate Fees _____

Total Fee

Prepared _____, 20__

(Signature of Requester)

Fee Paid _____, 20__


Will call for on _____, 20__

Receipt Number _____

Mail to _____

Payment Type _____ / _____ / _____
Cash Check MO

Address _____

Prescribed by State Board of Accounts		County Form No. 140 (Rev. 1960)	
<u>Sample</u> , Ind.	RECORDER	<u>Sample</u> County	No. 00000
<u>November 30</u> , 20 <u>00</u>	Pay to the Order of	<u>County Auditor, Sample County</u>	\$ <u>1,080.50</u>
	<u>One Thousand eighty and 50/100 -----</u>		Dollars
		100	
	For	<u>Recorder's Fee</u>	
A Public Depository	<div style="text-align: center;">  </div>		
		<u>Your Friendly Recorder</u>	Recorder

(Original Copy)

**COUNTY RECORDER
APPENDIX TO INDIANA CODES**

*Indiana Codes can be accessed online at iga.in.gov under "Laws" select "Indiana Code." You can search for the code reference by entering the **Title-Article-Chapter-Section** in the upper right hand corner or selecting the **Title-Article-Chapter** from the drop-down menus under the title bar on the left and the scrolling down to the section you are looking for.*

**Chapter 1
PREScribed FORMS, TAXES, GENERAL INFORMATION,
LOCAL POLICIES, DEPOSITS, AND INVESTMENTS**

Prescribed Forms	IC 5-11-16
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Federal Income Tax	26 U.S.C. § 115
Federal Excise Tax	26 U.S.C. § 4001
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Acquisition of Real and Personal Property	IC 36-1-4-5
Interests in Property	IC 36-1-4-6
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Expenses	IC 5-11-4-3
Expenses Incurred - poor records, nonexistent records	IC 5-11-1-10(c)
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Report	IC 5-13-7-7

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IC 5-11-1-27(j)

Nepotism

IC 36-1-20.2-10

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IC 5-15-1-1

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IC 3-13-11**Training**

State Board of Accounts Called Conferences	IC 36-2-11-2.5
	IC 5-11-14-1

Chapter 3**OFFICIAL RECORDS AND FORMS****Records**

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