Sheriff’s Cashbook & Fees

Newly Elected Sheriffs
December 2018

Sheriff’s Cashbook
County Form 54

- Tax Warrants
- Bail Bonds
- Vehicle Inspection Fees
- Gun Permits
- Accident Reports

- Federal and State Housing Reimbursements
- Donations
- Proceeds of:
  - Foreclosure Sales
  - Forfeited assets sales
Tax Warrants

- IC 6–8.1–8–3
  - Dept of Revenue
  - 120 days to collect or return
- Tax Warrant Fees (10%)
  - Deposit into Sheriff’s Trust Account
  - Transfer before the 5th day of each month
  - Flows through sheriff’s cash book
- Proper IRS reporting required by County

Bail Bonds

- IC 35–33–8–3.2
- Collect only if designated by the Clerk of the Circuit Court.
- Remit to the Clerk the next business day.
Vehicle Inspection Fees

- IC 9–17–2–12
- Fee Established by Ordinance
- No more than $5
- Receipt
  - Remit to Auditor’s Vehicle Inspection fund
- Allowable Disbursements
  - Law enforcement purposes in accordance with appropriation of council.

Handgun License Fees

- IC 35–47–2–3
- Fee established by statute
  - $10 for 4 yr. license ($5 refunded if license not issued)
  - $50 for lifetime license ( $30 refunded if license not issued)
  - $40 for lifetime license – if applicant has license
- Receipts:
  - Remit to County Auditor for deposit into fund Firearms Training Fund
- Disbursements:
  - Training of officers and purchase of firearms and related firearms equipment and body armor for officers of the department
**Retail Handgun Dealer’s License**

- IC 35–47–2–15
- Fee is $60
- Remit to Superintendent of State Police along with the application.

**Accident Reports**

- IC 9–26–9–3
- Fee is set by county council at not less than $5
- Receipts
  - Remit to county auditor for deposit
  - Accident Report Fund
- Disbursements
  - Without appropriation
  - Expenses related to keeping accident records and prevention of accidents.
Federal and State Housing Reimbursements

- Flows through the cashbook (if you receive it)
- Remit to the county general fund

Donations

- Public Funds
- Accountability
- Separate Fund
- Remit to the County Auditor
Foreclosure Sales

IC 32–29–7 Sales Process
1. Service Fee
   $10 – 1st owner
   $3 – additional owners
2. Administrative Fee
   Up to $200 for actual costs of the sale.
3. All property taxes must be paid prior to

IC 32–30–10–14 Distribution of Proceeds
1. Cost of the sale
2. Principal, interest and other costs
3. Residue secured by the mortgage but not due
4. Remit to the Clerk

Proceeds from the Sale of Forfeited Assets

- IC 35–33–5–5(c)(1)(B) – Search and seizure
  ◦ General Fund
- IC 35–47–3–2(d)(1)(D) – Confiscated weapons
  ◦ Firearms Training fund, other training activity fund
- IC 34–24–1–4 – New formula for distribution of seized property– General fund
- IC 34–24–1–9 – Federal Revenue Sharing Agreements
  ◦ Appropriate federal authority
Federal and State Grant Monies

- Remit information to the County Auditor
  - Grant Agreement / Application
  - Award Notification
- Auditor will establish a Separate Fund
- Reimbursement basis grants must have timely requests for reimbursement (monthly or quarterly)

Report of Collections

- Include all monies collected that the Sheriff is not authorized to keep or disburse directly
- Indicate amounts that go to each fund
- ROC goes to Auditor’s office, money (cash, check) is remitted to Treasurer