

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 416

September 2019

REMINDER OF ORDER OF BUSINESS

October

- 14 Columbus Day - Legal Holiday (IC 1-1-9-1)
- 16–17 County Auditor's Fall Quadrant Meeting – Lawrenceburg, Indiana
- 22–23 County Auditor's Fall Quadrant Meeting – Noblesville, Indiana
- 24–25 County Auditor's Fall Quadrant Meeting – Vincennes, Indiana
- 28–29 County Auditor's Fall Quadrant Meeting – Plymouth, Indiana
- 31 Last day to file quarterly unemployment compensation report with the Indiana Department of Workforce Development.

November

- 1 Last day for county auditor to certify to the office of judicial administration the amounts, if any, the county will be providing to the judges salary during the ensuing calendar year. (IC 33-38-5-6(b))
- 5 Election Day – Legal Holiday (IC 1-1-9-1)
- 8 Last day for paying second installment of taxes without penalty. Start preparing for settlement of second installment tax collections. (IC 6-1.1-37-10)
- 11 Veterans' Day - Legal Holiday. (IC 1-1-9-1)
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of October to Indiana Department of Revenue.
- 28 Thanksgiving Day - Legal Holiday. (IC 1-1-9-1)

December

- 1 On or before this date, certify names and addresses of persons who have money due to them for salaries, wages or other reasons to County Treasurer, for determining if such persons owe delinquent taxes. (IC 6-1.1-22-14)

Duties of the County Board of Tax Adjustment in Marion County and in a county that contains a second class city need not be completed until this date.
- 20 Last day to report and make payment of State Income Tax withheld in November to Indiana Department of Revenue.

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December (Cont')

25 MERRY CHRISTMAS!! Legal Holiday. (IC 1-1-9-1)

31 Review year-end duties.

Post and close all records completely and promptly.

The Auditor should balance with the Treasurer and verify the amount of cash in the Treasurer's office.

Cash Change Funds issued to any county officer whose term expires must be returned to the County General Fund.

RECORDERS' TRAINING

IC 36-2-11-2.5 requires that county recorders receive training. The training courses are to be developed by the Association of Indiana Counties and approved by State Board of Accounts. The State Board of Accounts will not take audit exception to the recorders perpetuation fund being used for training that is related to preservation of records and the improvement of record keeping systems. However, training that is not related to record keeping should be paid using appropriated county general funds.

For example, training on budgeting, human resources, office management, etc. should not be paid using perpetuation funds. In situations where there are a variety of topics offered, some related to recordkeeping and some not, allocating costs between county general fund and the record perpetuation fund would be appropriate. The allocation method used should be reasonable and documented. We will not take exception to payment from perpetuation fund where recordkeeping is the training focus but there is de minimus nonrecordkeeping training provided.

Payments for mileage and lodging for the Recorders Annual State Called Meeting by the State Board of Accounts are still to be paid from county general fund and do not have to be appropriated.

PUBLIC WORKS PROJECTS COSTING LESS THAN \$150,000

We will not take audit exception to expenditures for projects under \$150,000 that maintain the existing condition of the asset or restore the asset to normal operating efficiency and which might qualify as routine operation, routine repair, or routine maintenance of existing structures, buildings, or real property under IC 36-1-12-4.9. Included in our audit position could be expenditures for the replacement and repair of elevators, flooring, ceiling, tile, bathroom fixtures, windows, sidewalks, parking lots, and roofs which would not be part of another public works project. Additionally, the costs associated with reconfiguring the interior of offices (additions/deletions of wiring for electrical outlets, lighting, data lines, and telephones, cubicle walls, etc) and reconfiguring offices with movable walls which would not be part of another public works project, could be considered. Not included would be additions to the structure, reconfiguring offices with permanent walls, change of purpose of an area that involves substantial addition or removal of plumbing or gas lines (adding a kitchen area or bathroom), addition of elevator shafts, parking lots and other like changes to the interior or exterior that involve changes to the structural integrity of the building or improvements to real property, etc. or expenditures for which a determination has been made of the applicability of other provisions of the Public Works Law, IC 36-1-12-1 et seq. Our audit position is with the assumption a determination has been made by the governmental unit in a public meeting of the applicability of IC 36-1-12-4.9 to the proposed public works project.

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GENERAL FORM 101 - MILEAGE CLAIM

General Form No.101, Mileage Claim, is a general form for use of all governmental units and is to be used by every local public official claiming mileage.

It is to be noted that this is a mileage claim form only. This form is not to be used by officials claiming reimbursement for authorized traveling expenses, such as hotels, meals, etc., which should be properly itemized on Accounts Payable Voucher, Form No. 17, with receipts attached. Mileage in connection with such traveling expenses may also be claimed on Form No. 17.

PENALTY ON DELINQUENT DRAINAGE ASSESSMENTS

Pursuant to IC 36-9-27-86(c) "assessments" shall be regarded as taxes within the meaning of IC 6-1.1, and the manner of collection shall be in accordance with, the Property Tax Collection Law of IC 61.1 except for the following:

- (1) An assessment is not the personal obligation of the owner of the land affected by the assessment, and only the land actually affected by an assessment shall be sold for delinquency.
- (2) An annual assessment for periodic maintenance that is not more than twenty-five dollars (\$25) shall be paid at the first time after the assessment when general property taxes are payable.
- (3) An assessment of less than five dollars (\$5) is increased to five dollars (\$5). The difference between the actual assessment and the five dollar (\$5) amount that appears on the statement is a low assessment processing charge. The low assessment processing charge is considered a part of the assessment.
- (4) The exemptions under IC 6-1.1-10-2, IC 6-1.1-10-4 and IC 6-1.1-10-5 do not apply to assessments imposed under IC 36-9-27.

SALARY ORDINANCES

A separate ordinance must be adopted by the county council at fixing the number of employees and the rates of salaries or wages to be paid officers and employees of the county.

IC 36-2-5-11(c) states: " At its annual meeting under IC 36-2-3-7(b)(2), the county fiscal body shall consider the statements and recommendations submitted by the county executive under section 4(b) of this chapter and shall then adopt an ordinance, separate from those adopted under subsection (b), fixing:

- (1) the compensation of all officers, deputies and other employees subject to this chapter; and;
- (2) the number of deputies and other employees for each office, department, commission, or agency, except part-time and hourly rated employees, whose employment shall be limited only by the amount of funds appropriated to pay their compensation."

The adoption of the Ordinance of Appropriations by the council does not constitute an action fixing the rates of salaries and wages; a separate ordinance is required.

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SALARY ORDINANCES (Continued)

In regard to change of compensation of officials and employees IC 36-2-5-13 states: (c) Except as provided in subsection (d), the compensation of an elected county officer may not be changed in the year for which it is fixed. The compensation of other county officers, deputies, and employees or the number of each may be changed at any time on:

- (1) the application of the county fiscal body or the affected officer, department, commission, or agency; and
- (2) a majority vote of the county fiscal body.

(d) In the year in which a newly elected county officer takes office, the county fiscal body may at any time change the compensation for holding the county office for that year if:

- (1) the county officer requests the compensation change or, in the case of the county executive body, a majority of the county executive body requests the change; and
- (2) the county fiscal body votes to approve the change.”

To change the salaries of other officers, deputies, assistants and employees or the number of each, an amended Form 144, Statement of Salaries and Wages Proposed to be Paid Officers and Employees, should be filed by the officer or department head, submitted to the board of the county commissioners for review and recommendations and then submitted to the county council for consideration.

ALLOCATION OF INTEREST TO GENERAL AND HIGHWAY FUNDS

The county treasurer may invest tax collections pending distribution to political subdivision. The interest received is receipted to the county general fund or any other fund from which expenses incurred in the maintenance of county highways may be paid. Specifically IC 5-13-9-6(c) and (d) state:

“(c) Each county treasurer, if authorized by the board of county commissioners, may invest tax collections under this chapter pending distribution of the collections to political subdivisions. These investments may not:

- (1) exceed the amount available after giving consideration to taxes which may need to be advanced to any political subdivision; or
- (2) be made in deposit accounts or repurchase agreements, the maturity dates of which are later than the time when the tax collections are required by law to be distributed to political subdivisions

(d) The interest received on the investments made under subsection (c) shall be receipted to the county general fund or any other fund from which expenses incurred in the maintenance of county highways may be paid.”

The statute merely states that the county council shall determine the allocation of this interest among the general fund and the various highway funds into which the interest may be deposited. It does not include any specific procedures for the allocation.

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ALLOCATION OF INTEREST TO GENERAL AND HIGHWAY FUNDS (Continued)

The definition of tax collections would include property taxes, financial institution taxes, and any license excise taxes. Since most county treasurers invest such collections with other county funds on hand in total monies on deposit type investments, it is almost impossible to be able to arrive at an exact amount of interest earned on tax collections. Only a good estimate can be made.

We recommend the following procedures be followed if the county council determines to allocate interest on tax collections to highway funds:

1. Determine total interest earnings for the county general fund in the prior year.
2. Analyze all county general fund interest by month for the prior year. Determine how much interest was attributable to tax collections investments versus other collections. Most of the tax collections are invested in the periods of April, May, June, and October, November, and December.
3. Take into consideration all advance tax draws made to political subdivisions prior to settlement.
4. Upon completion of this analysis, arrive at a dollar amount which was attributable to the investment of tax collections and a percentage of tax collections invested to total monies invested.
5. Report this amount to the County Council with the following information:
 - a. This amount was for a prior year.
 - b. Since interest rates fluctuate, this amount could be lower this year.
 - c. Advance draws could increase this year resulting in lower interest earnings.
 - d. Interest is earned throughout the year and will not be available for distribution all at once.
6. Instruct the county council to arrive at a dollar amount of interest which it wants placed in the highway fund or funds.

We recommend the interest be deposited directly to the highway fund or funds when interest is received from the financial institutions based upon the percentage arrived at in Step No. 4 until the amount set by the county council has been reached.

TAX SALE - MINIMUM SALES PRICE -TAX SALE SURPLUS

IC 6-1.1-24-2(b)(3) states "... that the tracts of real property being sold may not be sold for an amount which is less than the sum of:

- A. the delinquent taxes and special assessments on each tract or item of real property;
- B. the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, whether or not they are delinquent;
- C. all penalties due on the delinquencies;
- D. an amount prescribed by the county auditor that equals the sum of: 1. the greater of twenty-five dollars (\$25) or postage and publication costs; and 2. any other actual costs incurred by the county that are directly attributable to the tax sale; and
- E. any unpaid costs due under subsection (c) from a prior tax sale.

IC 6-1.1-24-7(a) states in part: "The county treasurer shall apply the payment in the following manner:

1. First, to the taxes, special assessments, penalties, and cost described in IC 6-1.1-24-5(e) of this chapter;
2. Second, to other delinquent property taxes in the manner provided in IC 6-1.1-23-5(b); and
3. Third, to a separate "tax sale surplus fund."

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PUBLIC PURCHASES CONTRACTS-RENEWAL

Subject to funds being appropriated and available under IC 5-22-17-5 and with the agreement of the contractor and the purchasing agency, a contract may be renewed any number of times. However, the term of the new contract may not be longer than the term of the original contract. (IC 5-22-17-4)

When the fiscal body of the governmental body makes a determination that funds are not appropriated or otherwise available to support continuation of performance of a contract, the contract is considered canceled. (IC 5-22-17-5)

IC 5-22-17-4 also states: "A contract that contains a provision for escalation of the price of the contract may be renewed under this section if the price escalation is computed using:

1. a commonly accepted index named in the contract; or
2. a formula set forth in the contract."

MONEY MARKET MUTUAL FUNDS

IC 5-13-9-2.5 states:

"(a) An officer designated in section 1 of this chapter (*county treasurer*) may invest or reinvest funds that are held by the officer and available for investment in investments commonly known as money market mutual funds that are in the form of securities of or interests in an open-end, no-load, management-type investment company or investment trust registered under the provisions of the federal Investment Company Act of 1940, as amended (15 U.S.C. 80a et seq.).

(b) The investments described in subsection (a) shall be made through depositories designated by the state board of finance as depositories for state deposits under IC 5-13-9.5.

(c) The portfolio of an investment company or investment trust described in subsection (a) must be limited to the following:

- (1) Direct obligations of the United States.
- (2) Obligations issued by any of the following: (A) A federal agency. (B) A federal instrumentality. (C) A federal government sponsored enterprise.
- (3) Repurchase agreements fully collateralized by obligations described in subdivision (1) or (2).

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MONEY MARKET MUTUAL FUNDS (Continued)

(e) The form of securities of or interests in an investment company or investment trust described in subsection (a) must be rated as one (1) of the following:

- (1) AAAM, or its equivalent, by Standard and Poor's Corporation or its successor.
- (2) Aaa, or its equivalent, by Moody's Investors Service, Inc. or its successor.

(f) The form of securities in an investment company or investment trust described in subsection (a) is considered to have a stated final maturity of one (1) day.

(g) The state board of accounts may rely on transaction confirmations evidencing ownership of the form of securities of or interests in an investment company or investment trust described in subsection (a)."

COPY FEES

Except where authorized by statute, IC 5-14-3-8(d) states: "This subsection applies to a public agency that is not a state agency. The fiscal body (as defined in IC 36-1-2-6) of the public agency, or the governing body, if there is no fiscal body, shall establish a fee schedule for the certification or copying of documents. The fee for certification of documents may not exceed five dollars (\$5) per document. The fee for copying documents may not exceed the greater of:

- (1) ten cents (\$0.10) per page for copies that are not color copies or twenty-five cents (\$0.25) per page for color copies; or
- (2) the actual cost to the agency of copying the document.

As used in this subsection, "actual cost" means the cost of paper and the per-page cost for use of copying or facsimile equipment and does not include labor costs or overhead costs. A fee established under this subsection must be uniform throughout the public agency and uniform to all purchasers."

SBOA YOUTUBE CHANNEL

The State Board of Accounts has a YouTube Channel. As we receive questions at trainings sessions we plan to release short and relevant training videos to supplement our trainings. When a video is released you will receive an email from communications@sboa.in.gov. You are also able to subscribe to our channel to receive updates via YouTube notifications. To access the SBOA YouTube Channel, there is a link under the Counties Political Subdivision within the Presentations and Training Materials sections the SBOA website. You may also click on this link to view other training videos - <https://www.youtube.com/channel/UC62Ozm0wY81GZHipK2UjLA> .

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ACCOUNTING FOR SEIZED PROPERTY

CUSTODY

If property or cash is seized during a law enforcement investigation, Indiana Code 34-24-1-4 establishes how custody of the seized property is to be handled until a court order for the disposition of the property is received.

“(c) When property is seized under subsection (a), the law enforcement agency making the seizure may, pending final disposition:

- (1) place the property under seal;
- (2) remove the property to a place designated by the court; or
- (3) require another agency authorized by law to take custody of the property and remove it to an appropriate location.”

Our audit position would be that the law enforcement agency and any other agencies authorized by the law to take custody of property would design and implement internal control policies and procedures to ensure proper handling and accounting of property that has been seized.

DISTRIBUTION OF FORFEITED PROPERTY

If the court orders the seized property to be forfeited, IC 34-24-1-4(d) provides for the distribution of the funds from the seized property. Following the court order, the following distributions will be made:

The law enforcement agency would remit to the County the funds that are to be placed into the forfeiture fund for the Prosecuting Attorney. On the Uniform Chart of Accounts, this is Fund # 1234.

The law enforcement agency would also remit to the county, the portion of the proceeds to be held by the County Auditor until remitted to the State Auditor for deposit to the Common School fund in May and November. The fund on the Uniform Chart of Accounts is Fund #7101.

If the law enforcement agency is the County Sheriff Department, the portion of the seized funds that is to offset the investigative costs of the Sheriff Department would be remitted to the county for deposit into the County General fund. If the law enforcement agency is a city/town police department, the portion to reimburse the investigative costs of that police department, would be remitted to the fiscal officer of that city or town for deposit into their general fund.

HEALTH SAVINGS ACCOUNT PAYMENTS

It has come to our attention that some units are not using payroll withholding funds to account for the employee directed Health Savings Account payments. Instead, the units make direct deposits to the Health Savings Accounts in a similar manner to the process of making net pay direct deposits to the employee’s bank account. Historically, our audit position has been to take exception to this accounting practice because all payroll transactions were not being recorded in the financial records. The State Board of Accounts has revised the audit position on this process and we will not take audit exception to amounts approved by employees being deposited directly into Health Savings Accounts without the use of a payroll withholding fund, provided the following criteria are observed:

- 1) Unit is following state and federal guidelines of Health Savings Accounts;
- 2) Reports of amounts deposited into Health Savings Accounts are produced in detail by employee for each individual payroll period and maintained for audit; and
- 3) Amounts deposited into Health Savings Accounts (employee and employer share) are approved by the governing board.

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GATEWAY UPLOAD PROCESS FOR SHERIFF DEPARTMENTS

The Upload Process requires departments that have bank accounts and funds that are not on the county's fund ledger to upload the bank reconciliation and ledger for those funds. The Sheriff's Cash Book would need to be included in the monthly uploads from the Sheriff's Department. There may be some confusion on this because the Sheriff's Cash Book is not included on the Sheriff's Supplemental Annual Financial Report to the Auditor's office for inclusion on the AFR. The Sheriff's Cash Book accounts for collections that are remitted to the Auditor and usually does not carry a cash balance. However, because there is a separate bank account that should be reconciled each month, the Sheriff's Department should include the Cash Book and respective bank reconciliation on their monthly uploads, along with the bank reconciliation and ledger for the Commissary fund and the Jail Inmate Trust fund.

QUESTIONS AND ANSWERS FROM COUNTY CLERKS ANNUAL CONFERENCE

Question 1: When a referendum is going to be placed on a ballot, does the person who signs the referendum have to be the one to deliver the referendum to the Clerk's office since that person's signature was notarized?

Answer 1: State Board of Accounts prescribes the forms to be used and provides the forms to the Clerk upon request. However, the process can be a very litigious process and any questions regarding the legality of the process should be directed to the county attorney.

IC 6-1.1-20-3.5(b) states:

(5)The state board of accounts shall design and, upon request by the county voter registration office, deliver to the county voter registration office or the county voter registration office's designated printer the petition forms to be used solely in the petition process described in this section. The county voter registration office shall issue to an owner or owners of property within the political subdivision or a registered voter residing within the political subdivision the number of petition forms requested by the owner or owners or the registered voter. Each form must be accompanied by instructions detailing the requirements that:

- (A) the carrier and signers must be owners of property or registered voters;
- (B) the carrier must be a signatory on at least one (1) petition;
- (C) after the signatures have been collected, the carrier must swear or affirm before a notary public that the carrier witnessed each signature; and
- (D) govern the closing date for the petition period.

Persons requesting forms may be required to identify themselves as owners of property or registered voters and may be allowed to pick up additional copies to distribute to other owners of property or registered voters. Each person signing a petition must indicate whether the person is signing the petition as a registered voter within the political subdivision or is signing the petition as the owner of property within the political subdivision. A person who signs a petition as a registered voter must indicate the address at which the person is registered to vote. A person who signs a petition as an owner of property must indicate the address of the property owned by the person in the political subdivision.

(6) Each petition must be verified under oath by at least one (1) qualified petitioner in a manner prescribed by the state board of accounts before the petition is filed with the county voter registration office under subdivision (7).

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QUESTIONS AND ANSWERS FROM COUNTY CLERKS ANNUAL CONFERENCE (Continued)

Question 2: Are the forms needed by banks and insurance companies to close an account available on the state website? Banks continually send the public to the clerk's office for the form we do not have.

Answer 2: We are not aware of the type of form requested. If this is unclaimed property, you could refer the bank to the Attorney General's website.

Question 3: Can the Auditor and Recorder charge a fee for notary service:

Answer 3: The statute prohibits an employee of the county from charging a notary fee. See IC 33-42-14-1. If the county has an ordinance establishing a county fee for notary services, that fee would be deposited into the General fund.

Question 4: How are we to send "unclaimed" funds to the state if there is no name or case number? Is there an amount that is a cutoff?

Answer 4: You would need to have a name associated with an unclaimed amount. There is no minimum threshold for amounts that would not have to be sent in to unclaimed property. See the Unclaimed Property website at www.in.gov/attorneygeneral

Question 5: If our County Archive is sending out Clerk information (especially for genealogy) can they charge \$1.00 for the copy just as our county ordinance allows?

Answer 5: Yes, as long as the fee is established by ordinance the fee may be collected for copies from the clerk's records.

Question 6: What is the purpose of the Clerk receiving and keeping a copy of the "Conflict of Interest" form?

Answer 6: The purpose is to comply with the statute in IC 35-44.1-1-4(d)(6).

Question 7: Can the auditor's office request election money reimbursement for their office on Election Day?

Answer 7: If the county has established an election and registration fund under IC 3-5-3-2 to pay all expenses for the county elections and the auditor can identify specific expenses of their office related to elections and that has been budgeted in the election and registration fund, it would be possible to pay those expenses. However, the general fund would not be reimbursed from the election and registration fund.

Question 8: If a fee waiver is approved, how are the funds applied to the court costs? Is it based on the % of each fee?

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QUESTIONS AND ANSWERS FROM COUNTY CLERKS ANNUAL CONFERENCE (Continued)

Answer 8: From the January 2018 County Bulletin, page 12:

PARTIAL PAYMENTS OF CRIMINAL COURT COSTS AND FEES

There is always much discussion surrounding the application of partial payments to court costs. It was brought to our attention that there is guidance for accepting partial payments of court costs on a criminal case that will assist Clerks when the court does not provide specific guidance.

IC 33-37-4-1(e) states: "Unless otherwise directed by a court, if a clerk collects only part of a criminal costs fee from a defendant under this section, the clerk shall distribute the partial payment of the criminal costs fee as follows:

- (1) The clerk shall apply the partial payment to general court costs.
- (2) If there is money remaining after the partial payment is applied to general court costs under subdivision (1), the clerk shall distribute the remainder of the partial payment for deposit in the appropriate county user fee fund.
- (3) If there is money remaining after distribution under subdivision (2), the clerk shall distribute the remainder of the partial payment for deposit in the state user fee fund.
- (4) If there is money remaining after distribution under subdivision (3), the clerk shall distribute the remainder of the partial payment to any other applicable user fee fund.
- (5) If there is money remaining after distribution under subdivision (4), the clerk shall apply the remainder of the partial payment to any outstanding fines owed by the defendant."

This statute only applies to criminal cases. For partial payments on other case types look for direction from the Court.

QUESTIONS AND ANSWERS FROM COUNTY TREASURERS ANNUAL CONFERENCE

Question 1: West End Bank, Main Office-Richmond, will soon become 3 Rivers Federal Credit Union. Wayne County and Union County (and likely other units) use West End Bank currently and would like to leave their funds in that bank after it becomes a credit union. Will this be allowed? If they have a CD at a West End and 3Rivers is not on the approved depository list do they need to cash in the CD early or can they wait until it matures?

Answer 1: We checked the approved depository list as of 6/1/2019 and we found that West End Bank is on the approved depository list. However, 3 Rivers Federal Credit Union is not on the approved depository listing. The credit union would have to be on the approved depository list before you could use it as a county depository. 3 Rivers could apply to be added to the approved depository list.
We would not take audit exception to the county retaining the CD until it matures to avoid any early withdrawal penalties. At the time of purchase, the bank was on the approved depository list, so the county was in compliance.

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QUESTIONS AND ANSWERS FROM COUNTY TREASURERS ANNUAL CONFERENCE (Continued)

Question 2: County Treasurer is not reconciled. Do we have resources to help them get reconciled? The Treasurer did have a finding in the most recent audit report.

Answer 2: If you communicate with us we will be more than happy to assist you. We cannot reconcile for you but we can provide guidance on how to locate errors or the next steps to take. If you send us a copy of your reconciliation, we can review that information and provide some guidance for you.

Question 3: What do we do with Certificates of Deposits (the actual certificates) after they mature?

Answer 3: They should be retained just as other banking documents are retained, either electronically or in hardcopy. They should be available for audit. You must also consider retention of public records and you should consult the record retention schedules on the Indiana Archives and Record Administration website www.in.gov/iara.

Question 4: Can you issue a Jury paycheck payable to the County Treasurer to be applied to delinquent taxes?

Answer 4: The statute does provide for payments from any money owed to an individual from the county. See IC 6-1.1-22-14 and 15.

Question 5: We have had periods of time where we have had the BMV deposit in the bank prior to receiving the Bureau of Motor Vehicles County Deposit Report. We are currently waiting for a week's worth of deposit reports. I have reached out to Tamytha to see if our county was overlooking something or if these reports are truly a week behind.

Answer 5: This is not how the procedure is supposed to work. We can reach out to BMV to see if processes have changed. There could also be the issue with who has access to the FTP portal. BMV allows two people from the county to have access to the portal. Ideally, one person from the Auditor's office and one from the Treasurer's office. The reports are placed here for a temporary amount of time and if the reports are not pulled down and saved to the county server in a timely manner, they may have already been deleted from the FTP site.

Question 6: I wanted to share this with the group since we had been discussing on going and worsening issues with the post office. We have a certified tax payment mailed on 5-1-19 and we received it on 6-18-19. I tracked the letter and it sat in Indianapolis for over a month before delivery here. We had to write off the penalties of course.

Answer 6: Unfortunately we cannot control the post office though this was handled correctly because based on the cancellation date, the payment was mailed timely so it was proper to remove the penalties. You could start encouraging electronic payments or payments at banks to help clear up the process.