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State Examiner

COUNTY BULLETIN

ISSUED BY THE STATE BOARD OF ACCOUNTS

September 2025

REMINDER OF ORDER OF BUSINESS

October

- 13 Columbus 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 September to the Indiana Department of Revenue.
- 22, 23, 24 County Auditor's Fall Conference – Michigan City, 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))
- 10 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 the Indiana Department of Revenue.
- 27 Thanksgiving Day - Legal Holiday. (IC 1-1-9-1)

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REMINDER OF ORDER OF BUSINESS (Continued)

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)

- 20 Last day to report and make payment of State and County Income Tax withheld in the month of November to the Indiana Department of Revenue.

- 25 Christmas Day – 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.

RECORD OF HOURS WORKED

IC 5-11-9-4 provides that records be maintained showing which hours were worked each day by officers and employees of the county.

This requirement can be met by preparing an endorsement on the payroll claim form showing the general work schedule and listing the specific employees who worked hours different from that general work schedule. Each elected officer or head of each department would be responsible for preparing such endorsement on the payroll claim for their office or department.

If an employee is employed by more than one (1) public agency or in more than one (1) position within that public agency, it is also essential that an accurate record of hours worked be maintained. In these instances we recommend that each department records reflect hours worked in both positions.

An employee who works for more than (1) governmental unit should not be paid by more than one governmental unit for the same period of time worked. Such employee should use his/her accumulated leave time from one governmental unit while serving the other governmental unit when there is an overlap in a work schedule. For example, a county employee, who is also a member of a school board, attends a school board meeting during his/her work shift. The employee would be expected to use his/her time accumulated at the county while attending such meeting. IC 5-11-9-4 requires such officers and employees to maintain records showing which hours were worked each day.

An employee of a county who fills two separate positions (deputy auditor and part-time janitor, for example) would be required by IC 5-11-9-4 to maintain a record of hours worked. This requirement can be met by indicating the number of hours worked on each Employee's Service Record General Form No. 99 A and/or General Form No. 99B.

TAX SALE – PARTIAL PAYMENTS

IC 6-1.1-24-1.2 (b) states, "A county treasurer may accept partial payments of delinquent property taxes, assessments, penalties, interest, or costs under subsection (a) after the list of real property is certified under section 1 of this chapter."

The acceptance of a partial payment after July 1st will not remove the property from the tax sale. IC 6-1.1-24-1.2(a) states: "A tract or an item of real property may not be removed from the list certified under section 1 of this chapter before the tax sale unless all delinquent taxes, special assessments, penalties due on the delinquency, interest, and costs directly attributable to the tax sale have been paid in full."

TAX SALE – DUTIES OF COUNTY AUDITOR

The law governing tax sales makes these requirements on the county auditor prior to the sale (these provisions do not apply to vacant or abandoned real property that is on the list prepared by the county auditor under section 1.5:

- (a) Using the certified list prepared by the County Treasurer prepare and record a list of real property eligible for sale in the Tax Sale Record, Form No. 137.
- (b) Prepare a notice with the list mentioned in (a), the location of each parcel, and a statement listing the date, time place and terms of the sale: (IC 6-1.1-24-2).
- (c) Post the notice at a public place of posting in the county courthouse or another public county building at least twenty-one (21) days before the earliest date on which application for judgement; (IC 6-1.1-24-3).
- (d) Give notice by publication once a week for three (3) consecutive weeks before the earliest date on which application for judgement may be made. The expenses of this publication shall be paid out of the county general fund without prior appropriation. (6-1.1-24-3)
- (e) For properties not sold at their initial tax sale, the auditor may omit the descriptions of the tracts or items of real property, if the auditor includes in the notice a statement that descriptions of those tracts or items of property are available on the country government's web site and the information may be obtained in printed form from the auditor. (IC 6-1.1-24-3)
- (f) On or before the date of the sale, list on the record (Tax Sale Record) all properties that will be offered for sale: (IC 6-1.1-24-4)
- (g) Send a notice of such sale to the owner or to at least one of the owners of such real property listed for sale for delinquent taxes or special assessments, to the last known address by certified mail, return receipt requested, and by first class mail at least 21 days before the earliest date on which the application for judgement and order for sale of real property eligible for sale may be made. If both notices are returned, the auditor shall take an additional step to notify the property owner, if the auditor determines that an additional reasonable step is practical. (Use form 137A for this purpose). (IC 6-1.1-24-4)
- (h) Present proof of the mailing to the court along with the application for judgment and order of sale. (IC 6-1.1-24-4)
- (i) At least twenty-one (21) days before application for judgments is made, send a notice by certified mail, return receipt requested, to any mortgagee, or purchaser under an installment land contract recorded in the office of the county recorder, who annually requests by certified mail a copy of the notice. (IC 6-1.1-24-3)

TAX SALE – DUTIES OF COUNTY AUDITOR (Continued)

- (j) On the day on which the application for judgment and order of sale is made, the county auditor assisted by the county treasurer shall compile and correct the list, removing delinquencies which have been paid, and subscribe to an affidavit in the form at IC 6-1.1-24-4.6(a).
- (k) File the application for judgment and order for sale as one (1) cause of action to any court of jurisdiction jointly by the county treasurer and county auditor and shall include the affidavit and corrected list.
- (l) Auditor shall serve as clerk of the sale. (IC 6-1.1-24-5).
- (m) A business association that has not obtained a certificate of authority from, or registered with, the secretary of state or is not in good standing in Indiana or an agent of that business association is ineligible to purchase tracts or certificate of sales. If an ineligible person purchases a tract under this section, the sale of property is subject to forfeiture. (IC 6-1.1-24-5.1)
- (n) A person who owes delinquent taxes, special assessments, penalties, interest or costs directly attributable from a tax sale on a tract or an item of real property listed, may not purchase a tract offered for sale. A person with an interest in an unsafe building or a vacant and abandoned building may not purchase a property offered for sale. If a person who is ineligible purchases a tract that sale of property is subject to forfeiture. (IC 6-1.1-24-5.3)
- (o) A foreign business association that has not obtained a certificate of authority from, or registered with, the secretary of state or is not in good standing in Indiana and an agent of the business association is not eligible to purchase real property and may not purchase a tract offered for sale. If an ineligible foreign business association purchases a tract offered for sale, the sale of property is subject to forfeiture. (IC 6-1.1-24-5.4)

The notice required in (b) above must be published in accordance with IC 5-3-1-4.

It is recommended that the published and posted notice of tax sale indicate which parcels are being offered for the second time. Doing this will not only inform the owner of this fact, but will provide an orderly means of determining which parcels are subject to purchase by the county in not sold to an individual. See item (e) above for additional options for property being offered for the second time.

There are additional statutory requirements for the sale of vacant or abandoned property (IC 6-1.1-24-1.5; IC 6-1.1-24-2.3) and for properties not suitable for tax sale (IC 6-1.1-24-1.7).

DORMANT FUNDS

Most counties have funds that have been inactive or dormant for a number of years. A sufficient fund balance should be retained to pay any outstanding obligations, such as bonds and interest coupons not surrendered for payment. However, to the extent of any balance not needed to cover outstanding obligations, every effort should be made by county auditors to eliminate such funds from the records. The following statutory authorities will be found governing the closing out of the above listed funds.

IC 5-1-13-2 provides that when bonds have been issued for any lawful purpose, and the purpose for which the debt was incurred has been accomplished or abandoned, the surplus or balance in such bond fund shall be transferred to the bond and interest redemption fund by the disbursing officer upon order of the legislative body. The funds so transferred are to be used for the payment of interest bearing indebtedness.

DORMANT FUNDS (Continued)

IC 36-1-8-5 is a general law which provides that unused and unencumbered balances in county funds which have been raised by levy on all of the taxable property of the county be transferred to the county general fund or rainy day fund, upon authority given by the county council. This section also provides that unused and unencumbered balances in funds for the redemption of poor relief bonds or like obligations for poor relief purposes by levy on all of the taxable property of a civil township be transferred to the poor relief fund of such township.

County auditors should examine any dormant finds carried on their ledgers with the view toward closing out such funds before December 31.

CHANGE OF VENUE

Fees

The Clerk of the Court from which an action is transferred shall collect from the party seeking a change of venue a fee equal to that for a civil, criminal or other venuable case. The Clerk of the transferring Court shall forward the fee to the Clerk of the Court to which the action is transferred. Such fee should be placed in trust by the Clerk transferring the fee and paid out in favor of the Clerk of the Court where the case is to be venued.

Claims

In cases where there has been a change of venue from one county to another, the county where the case originated shall pay to the county to which such change of venue has been taken all such expense incurred by the county to which said change of venue shall be taken (IC 34-35-5-1).

The clerk of the circuit court shall certify and deliver to the county auditor a Change of Venue Claim in duplicate. The county auditor in turn transmits one copy to the county auditor of the county of origin. The auditor shall enter such charge in the Venue Record (Form No. 56).

Upon receipt of payment of the claim, the auditor will enter or cause to be entered in the Change of Venue Record (Form No. 40) in the clerk's office, and under the proper cause number, the name of the county of origin paying the claim, date of receipt of payment and the quietus number issued therefor. The auditor shall record such payment in the Venue Record (Form No. 56)

IC 34-35-5-2 details the chargeable items of expenses to be audited and allowed by the originating county.

PROCESSING NON-SUFFICIENT FUNDS CHECKS

An extended effort shall be made by the treasurer to recover funds from checks returned by the depositories as uncollectible. During the process of collecting, the return checks shall be carried as a cash item and the tax duplicate so noted. DO NOT REMOVE OR DELETE THE PAYMENT ON THE TAX DUPLICATE.

The treasurer should immediately notify the maker or drawer of the returned check. We recommend you develop a form letter detailing the procedures and consequences of not making the returned check good. Contact by telephone is usually more expedient; however you should probably follow

PROCESSING NON-SUFFICIENT FUNDS CHECKS (Continued)

up your verbal conversation with the form letter. If the drawer comes in to pay make sure you only accept cash, certified check or money order. The amount necessary to redeem the returned check is:

1. The amount of the returned check
2. The actual charge by the financial institution
3. An Amount not to exceed twenty dollars

In order to collect \$3 above, the board of county commissioners will need to enact a Home Rule Ordinance establishing this returned check fee.

When it is determined that the return item is uncollectible, the treasurer shall attach all related documents to a regular claim to be presented to the board of county commissioners, with an explanation. Upon the commissioner's approval of payment from the general fund, without appropriation, the county warrant is placed in the cash drawer to replace the uncollectable item and deposited as other checks. The amount tax shall be recharged on the proper duplicate by the auditor.

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

IC 26-2-7-5 allows counties to pursue collection of these returned checks through the courts.

If the county chooses to pursue collection by the procedures listed in IC 26-2-7, any amounts collected over the face amount of the check would be receipted to the General Fund.

Bank service charged may be paid to the treasurer along with the bad check at the time or reimbursement by the general fund or since money is already out of the bank account, the county auditor may post a disbursement in the general fund for the service fee. No check is written.

RAINY DAY FUND TRANSFERS

There have been several questions from county officials on transferring funds to the Rainy Day Fund. Specifically, there have been questions received on which funds may transfer monies to the Rainy Day fund. The term 'dedicated fund' has been used throughout the state and the local officials have asked for a meaning of the term as it relates to transfers to Rainy Day. Our audit position is as follows:

Dedicated fund is a generic term not defined in statute, but is generally construed to mean a fund set aside for a specific purpose. For purposes of transferring to the Rainy Day fund, we are limiting our position to those dedicated funds that result from statutory authority but do not include home rule funds or clearing accounts. Debt service fund are already specifically prohibited from transfer in the Rainy Day statute as so are not considered here either.

In order to determine whether or not monies in a fund may be transferred to the Rainy Day fund, an analysis would need to be made of the authority creating the fund in light of IC 36-1-8.5-1. It would be up to the county to show State Board of Accounts how money transferred to the Rainy Day fund met the criteria for transfer. However, we can provide general guidance based on our position.

RAINY DAY FUND TRANSFERS (Continued)

Tax levy and LOIT funds have different criteria than other statutorily created funds in regard to the transfer to the Rainy Day fund. The key words to tax levy and LOIT funds are: whenever the purposes of the tax levy have been fulfilled and unencumbered balance remains in the fund and unless a statute provides that it be transferred otherwise. In general it will be up to the county to define when the purposes have been fulfilled. There are certain funds that are raised by levy that have very specific language that the balance may not be transferred, such as the assessment fund. For those funds, we would take exception if there were a transfer to Rainy Day fund. Also, for some cumulative funds such as those found IC 6-1.1-41-1, balances in these funds may only be transferred to the General fund per IC 6-1.1-41-15 and again we would take exception if they were transferred to the Rainy Day fund.

For other funds, the statute allows for transfer to Rainy Day fund if the funding source is specified in the Rainy Day ordinance and the transfer is not otherwise prohibited by law. It is our general position that if the statute provides definitive restrictive language on the use of the funds or that the balance is not to be transferred, whether Rainy Day fund is specifically included or not, that the monies are not to be transferred to Rainy Day fund. For example, for MVH funds IC 8-14-1-4 provides that for counties, any surplus existing in the funds at the end of the year shall thereafter continue as a part of the highway funds of the county and shall be budgeted and used as already provided in this chapter. For Local Road and Street funds, IC 8-14-2-5 defines the exclusive use of the funds. Transfers from MVH and LRS (or any other fund with similar statutory restrictions) to Rainy Day fund would be prohibited and we would take exception if monies were so transferred. When there is not such restrictive language or prohibition of transfer, we will consider the county attorney's written opinion as to why the other fund would not fall under the category of prohibited and be transferred.

ADVANCE TAX DRAWS

IC 5-13-6-3 allows counties to advance taxes units amounting to 95% of the amount such unit would get in a distribution of the taxes collected for the unit at the time of advancement. The term "taxes collected" includes property tax and license excise tax. The request for an advance tax draw must be filed at least thirty (30) days before the treasurer is required to make the advance.

The following procedures should be followed:

1. The collections for each taxing district within the municipal corporation, as shown by the records of the county treasurer, should be multiplied by 95%.
2. Divide the answer under (1) by the total tax rate for the taxing district to obtain the factor to be used in apportioning the tax.
3. Multiply the factor by the tax rate for the fund for which the advance draw is requested, to arrive at the maximum amount which can be advanced.
4. Issue an application to pay and quietus in favor of the county treasurer for the amount to be advanced to the credit of the fund for which advanced and issue a warrant therefore in favor of the proper officer of the municipal corporation.

The treasurer shall enter the advance on the left side of the Daily Balance of Cash and Depositories; the advances are then deducted from the amount of total taxes collected. This will leave the total amount of taxes to be settled.

It is imperative that advances be recorded by the treasurer to insure the proper amounts are distributed at Settlement.

COUNTY EXTRADITION AND SHERIFF ASSISTANCE FUND

IC 35-33-14 establishes in each county a county extradition and sheriff assistance fund for the purposes of providing funding (1) to offset the cost of extraditing criminal defendants; (2) to train and equip law enforcement officers in the county; and (3) to offset other costs incurred by the county sheriff's department in providing law enforcement services. Money in the fund may not be used for any other purpose. The fund consists of the portion of late surrender fees deposited in the fund under IC 27-10-2-12(i). The fund is to be administered by the county auditor and money left at the end of the calendar year does not revert to any other fund, but remains in the county extradition and sheriff's assistance fund.

Any police officer incurring expenses in accordance with the Uniform Criminal Extradition Act, IC 35-33-10-3 should file a claim, County Form No. 17, for all expenses incurred in the extradition of prisoners. The claim should be against the county wherein the crime is alleged to have been committed. The expenses should be paid from the County General Fund if the County Extradition Fund established under IC 35-33-14 does not have a sufficient balance to pay the expenses. Assuming appropriations are not available for extradition purposes, additional appropriations should be secured in the proper legal manner.

The amount of reimbursement should be in accordance with IC 35-33-10-3(25) which provides, "The expenses shall be the fees paid to the officers of the state on whose governor the requisition was made, as now provided by law, for all necessary travel in returning such prisoner."

A county may adopt a local home rule ordinance which provides for travel advances. Naturally, we would expect sufficient documentation such as receipts for all expenses incurred (airline ticket costs, bus travel costs, etc.) The original receipts plus the remaining cash advance must agree with the total of the travel advance. Any differences will be the responsibility of the police officer.

DISPOSAL OF REAL OR PERSONAL PROPERTY (IC 36-1-11 and IC 5-22-22)

The statutes regarding the disposal of county owned property may be found in IC 36-1-11 (for real property) and IC 5-22-22 (for personal property). Disposal means the sale, exchange, transfer or lease of property (IC 36-1-11-2(1)).

REAL PROPERTY

The disposal of real property is subject to the approval of the executive or the fiscal body, if there is no executive. A public hearing must be conducted before the executive or fiscal body may approve of the disposal of real property, and the public hearing must be properly noticed pursuant to IC 5-3-1. The various statutory requirements and exceptions related to the disposal of real property can be found in IC 36-1-11.

PERSONAL PROPERTY

Personal property subject to disposal (e.g. trucks, mowers, desks, tables, chairs and/or other moveable equipment) is governed by IC 5-22-22. Various requirements govern the disposal of surplus personal property, such as:

- Use of auctioneer (IC 5-22-22-4)
- Internet sales (IC 5-22-22-4.5 & IC 5-22-22-4.7)
- Public sale or sealed bids (IC 5-22-22-5)
- Public or private sale or transfer without advertising (IC 5-22-22-6)

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DISPOSAL OF REAL OR PERSONAL PROPERTY (IC 36-1-11 and IC 5-22-22) (Continued)

- Sale or transfer of recyclable property (IC 5-22-22-7)
- Worthless property (IC 5-22-22-8)
- Disposal of law enforcement vehicles (IC 5-22-22-9)
- Exchange of property between purchasing agency and government body (IC 5-22-22-10)
- Notice of sale (IC 5-22-22-11)
- Transfer to volunteer fire department, fire protection district, or fire protection territory (IC 5-22-22-12)

The governing board should seek written advice of the county attorney for an interpretation of any of the provisions relating to selling or otherwise disposing of property no longer needed by the county.

PRIVATE ROAD WORK BY COUNTIES

IC 8-19-7-1 outlines the only procedure for placing county equipment and services at the disposal of the “resident taxpayer.” Whenever such taxpayer desires the use of county highway equipment or serviced from its employees for the purpose of ditching, grading or hauling gravel or store or other services on his premises, the resident taxpayer may petition the board of commissioners to use county highway equipment and employees to do any of the work requested.

The board may order the highway supervisor to do any of the work requested if the county equipment is being used in the vicinity of the taxpayer premises and if the equipment is not being needed for county business. The county equipment may not be used for contractual work in any municipality or subdivision of the municipality.

SHERIFF FUNDS

The Sheriff’s department maintains funds outside of the county ledger per statute and has the authority to disburse these funds. These funds consist of the following:

- Inmate Trust Funds - money held in trust by the sheriff for each inmate any money received from that inmate or on behalf of the inmate, detailed in IC 36-8-19-22.
- Drug Buy Money - a petty cash fund, which is established by local ordinance, that allows the Sheriff’s department to utilize these funds for buy money or payments to informants.
- Commissary Funds - money deposited from the sale of commissary merchandise to inmates. These funds are deposited into the commissary fund as governed by IC 36-8-10-21.

The disbursement of money from these funds is very specific:

- Inmate Trust Funds – Only two disbursements should occur from inmate trust funds, either a disbursement to the commissary fund for items purchased or paying the inmate the balance left in their inmate trust account upon release. Payments to inmates can sometimes be for very little amounts that the sheriff’s department end up carrying as outstanding checks until they send them to Indiana unclaimed. To combat this issue a lot of county sheriffs are entering into a 3rd party agreement with companies that allow the disbursement to the inmate be placed on a debit card instead of issuing a check. This allows for the inmate trust account to no longer carry outstanding checks. Our audit position is the Sheriff can enter into this agreement without needing approval from the council or commissioners.

SHERIFF FUNDS (Continued)

- Drug Buy Money – There are specific law enforcement documentation records that apply here to reconcile the fund and Petty cash fund procedures are followed as authorized by IC 36-1-8-3.
- Commissary Funds - Disbursements can be made from this fund without appropriation but must be in accordance with the uses for the purposes set out in IC 36-8-10-21. Debit and credit cards are becoming more and more popular and require specific approval to use. In order for the Sheriff to use a debit card with the commissary fund it requires the approval through an ordinance or resolution from the county council, under IC 36-1-8-11.5. However, credit cards require approval through a policy from the board of commissioners, since it is entering into a debt agreement. SBOA Guidance for debit cards and credit cards can be found in Chapter 1 of the Uniform Compliance Guidelines.

Other funds that are used by the Sheriff's department, such as General Fund, LIT – Public Safety, Donation Funds, etc...are maintained on the Auditor's ledger and are not maintained by the Sheriff's department.

SHERIFF COMPENSATION

There are several statutory guidelines under Indiana law that must be considered for Sheriff Compensation. Below are the two ways a Sheriff can be paid:

Salary Contract (IC 36-2-13-2.5): The Sheriff may enter into a formal salary contract in coordination with the county commissioners and the county council. The agreed-upon salary cannot exceed the statutory maximum outlined in IC 36-2-13-17.

Percentage-Based Pay (IC 36-2-13-2.8): Alternatively, the Sheriff's compensation may be tied to a percentage of the county Prosecutor's salary. In this structure:

- a. Pay is adjusted in accordance with the Prosecutor's compensation scale.
- b. Because Prosecutors are paid on a fiscal year basis by the State of Indiana, the Sheriff's salary under this method may also be subject to annual adjustments as of July 1st.

While IC 36-2-5-13(c) states in part..."the compensation of an elected county officer may not be changed in the year for which it is fixed." Which generally prohibits changes to the compensation of elected county officers during the calendar year in which the salary is fixed. The law also provides specific exceptions in IC 36-2-5-14, which expressly allows for adjustments to the Sheriff's compensation mid-year, aligning with exceptions granted to judges and Prosecutors.

Whether a county opts for a contracted salary or a percentage of the Prosecutor's pay, counties must follow statutory requirements (included above) to ensure compliance with state, local, and federal laws.

CAPITAL ASSET TRACKING AND REPORTING FOR COUNTIES

Capital asset management for counties is governed by a combination of statutory authority, compliance guidelines and local policies:

- Indiana Code § 5-11-1-24 and § 5-11-1-27: These statutes mandate the State Board of Accounts (SBOA) to establish uniform compliance guidelines for financial examinations and reporting by local governmental units.
- Uniform Compliance Guidelines for Counties: Issued by SBOA, these guidelines provide detailed instructions on capital asset accounting, including inventory requirements, valuation thresholds, and reporting standards.
- County Ordinances: Many counties adopt their own capital asset policies, often codified through local ordinances, to comply with SBOA requirements and enhance transparency.

The County Auditor is the primary elected official responsible for capital asset tracking and reporting. The Auditor's responsibilities include but are not limited to the following:

- Oversee the maintenance of asset records (include acquisition date, cost (or appraised value), location, and description).
- Ensures compliance with SBOA compliance guidelines and local policies.
- Coordinates physical inventories (must be done at least every 2 years).
- Facilitates accurate financial reporting for audits including asset valuation and depreciation.

Even though the Auditor is tasked with the primary responsibility for capital assets, the Board of Commissioners may also play a role in adopting and enforcing a capital asset policy. These policies can help to facilitate tracking and reporting by putting some responsibilities on the departments to maintain an up-to-date inventory list, perform physical inventories, and inform the Auditor of any changes.

Capital asset management is a vital component of the county's financial records and must be accurately maintained. To ensure accountability and efficiency, collaboration among all departments, management, and governing bodies is essential.

INNKEEPERS TAX – WHAT CAN IT BE USED FOR?

Innkeepers tax is governed in IC 6-9, with most counties falling under the uniform statute IC 6-9-18, while other counties have separate chapters that apply. If you are a county that has a separate chapter, then you will need to review that chapter for allowable uses for innkeepers' tax. For this article we are going to look at the Uniform County innkeeper's statute on the uses of the fund.

IC 6-9-18-4(c) states: "Money in a convention, visitor, and tourism promotion fund, or money transferred from such a fund under subsection (b), may be expended only to promote and encourage conventions, visitors, and tourism within the county. Expenditures under this subsection may include, but are not limited to, expenditures for advertising, promotional activities, trade shows, special events, and recreation."

INNKEEPERS TAX – WHAT CAN IT BE USED FOR? (Continued)

While promotional activities can vary in a wide range, during audit we would be looking to see that the expenditures are used to attract people outside of the county to come and visit. Some of these expenditures are more obvious than others, such as public safety. If the county hosts a trade show or special event, for example it may be necessary to provide a police presence for safety, in this case the public safety costs from the event would be an allowable expenditure of the innkeeper tax dollars. Other costs that could be considered promoting tourism could be the commission to host a dinner for potential organizations to have events in their county. If further questions arise regarding the use of innkeepers' tax, please don't hesitate to reach out to the County Director's for further clarity.

FUNDS DONATED TO THE COUNTY

County government operates under a framework of accountability and transparency, especially when it comes to fundraising and accepting donations. These activities must align with Indiana Code and SBOA Uniform Compliance Guidelines to ensure proper stewardship of public and donated funds.

Legal Authority and Fundraising Activities

Indiana counties may engage in fundraising activities or accept donations only when authorized by statute or local ordinance. The Indiana Code does not explicitly prohibit fundraising, but it requires counties to operate within clearly defined legal boundaries:

- IC 36-1-3 grants counties broad home rule powers, allowing them to adopt ordinances for fundraising if not otherwise restricted by state law.
- Fundraising must be approved by the Board of Commissioners, and any contracts or agreements related to fundraising must be reviewed and signed by authorized officials.

Accounting for Donations

- Donations must be receipted and deposited into an appropriate fund established by the county auditor.
- Counties must not commingle donated funds with general operating funds unless specifically authorized.
- If donations are restricted for a specific purpose (e.g., park improvements, emergency services, K9), they must be deposited into a dedicated fund and used only for that purpose.
- Donations cannot be spent without proper appropriation, even if funds are available.

It's important that donation funds follow the legal and accounting protocols detailed within this article to ensure that both public and donated funds are safeguarded and used in alignment with the intended purposes.

2025 ENGAGEMENT COSTS

As economic conditions fluctuate and budgets tighten, political subdivisions face growing pressure to manage costs with precision and plan audits more strategically. This article takes a closer look at how the Statement of Engagement Costs can serve as a vital tool for forecasting expenses for future audit costs.

Rates

If necessary, our rates are amended annually and submitted to the audit committee for review to ensure the cost of performing an audit does not exceed an amount equal to eighty percent (80%) of the market rate cost. Our rates are not changing for the upcoming fiscal year and can be found on our website: <https://www.in.gov/sboa/about-us/our-rates/>.

Statement of Engagement Costs

At the end of an audit engagement, the State Board of Accounts sends a Statement of Engagement Costs to each political subdivision, including the County. This statement details a summary of the engagement, including the number of days spent on the audit, the daily/hourly rate, and any report processing fees. This statement is not an invoice that is to be paid by the entities.

The process for the county to pay the examination fees is outlined in statute:

“The state examiner shall certify to the auditor of each county the amount chargeable to each taxing unit within the county for the expense of its examinations as provided in this chapter. Immediately upon receipt of the certified statement, the county auditor shall issue a warrant on the county treasurer payable to the treasurer of state out of the general fund of the county for the amount stated in the certificate. The county auditor shall reimburse the county general fund, except for the expense of examination and investigation of county offices, out of the money due the taxing units at the next semiannual settlement of the collection of taxes.” [IC 5-11-4-3(b)].

The statute does not specifically restrict the use of any of the funds taken from settlement and a distribution is not viewed the same as a disbursement from the fund so we will not take exception to taking a distribution from a fund other than general. We do however recommend avoiding taking from the debt funds without discussing with the unit first as these funds are levied for the exact amount needed to cover a political subdivisions debt.

If the county knows or reasonably believes that it does not have on hand or will not have collected enough taxes by the next distribution date for a taxing unit included on the examination of records billing, the county auditor will send the certified statement to the taxing unit for payment of costs. The taxing unit should contact the State Board of Accounts to arrange for payment of examination costs directly to the State Board of Accounts. The cost must be paid prior to the next audit. If the audit costs due to the State Board of Accounts are not paid prior to the next audit, the independence of the State Board of Accounts is impaired and future audits are delayed.

When the taxing unit is required to pay audit costs directly, these costs may be allowed to be paid from funds other than General fund. For example, Rainy Day funds could be used if your Rainy Day Ordinance allows for the payment of audit costs. Payment of audit costs does not require an appropriation per IC 5-11-4-4, which states:

“All disbursing officers be and they are hereby authorized to make all disbursements or payments required to be made under the provisions of this chapter without any appropriation being made therefor.”

2025 ENGAGEMENT COSTS (Continued)

Planning for Future Audits

For political subdivisions, planning for audit costs is a strategic exercise that ensures transparency, compliance, and fiscal responsibility. Whether preparing for a routine financial audit or a more complex single audit of federal programs, understanding the drivers of audit costs can help entities plan effectively and avoid surprises.

There are a number of key factors to consider when planning for audit costs:

- **Amount of federal assistance disbursed during the audit period** - If you have expended \$1,000,000 or more of federal awards (whether the award is direct or passed through another entity) in a year, the taxing unit is required to have a single audit conducted in accordance with the Federal Office of Management and Budget's Uniform Guidance. Single audits require an annual audit. If your unit does not need a Single Audit, there may be a longer time between your examinations.
 - **Tip** – Review your Schedule of Expenditures of Federal Awards (SEFA) to identify the amount of federal assistance disbursed over the threshold.
 - **Tip** – If you will not need a single audit, the anticipated audit costs will be less than audit costs for a year that needs a single audit.
 - **Tip** – Review the grant agreement for any large federal grant to determine whether grant funds may be used to pay a portion of the audit costs.
- **Number of years in the audit period** - Multi-year audits or audits covering extended periods require an increased number of audit days and staff hours needed for the engagement.
 - **Tip** – During the entrance conference, confirm the number of years the audit period covers.
- **Prior period audit costs** – Past audit costs offer a benchmark for estimating future costs. The prior Statements of Engagement Costs outline the number of years included in the audit, hourly rates, number of days, and fees which calculate the total cost.
 - **Tip** – Review prior statements of engagement costs to form a baseline for future engagement costs. Current rates and fees are included on our website: <https://www.in.gov/sboa/about-us/our-rates/>.
 -
- **Entrance and exit conference documentation** – Field examiners are required to provide estimates of audit costs at the entrance and exit conference of each engagement. These forms give insight into the estimated time spent on the audit.
 - **Tip** – Use entrance and exit forms to calculate an estimated total cost of the audit. Multiply the number of hours spent by the current daily rate to estimate future costs, plus fees for processing and technology costs. If a federal audit is performed, you will also have to add the number of federal programs audited: multiply the number of hours for each federal program by the full direct cost rate.
- **Complexity and Readiness of Financial Records** – Well-organized records reduce audit time; disorganized or incomplete records increase it. The more issues and difficulty encountered during the audit increase the length of the engagement.

2025 ENGAGEMENT COSTS (Continued)

- **Tip** – Invest in pre-audit preparation. Clean books and reconciled accounts can reduce audit hours and overall cost.
- **Prior period comments and follow-up** - Prior period audit comments can significantly impact future audit costs, especially if issues remain unresolved. These comments often lead to follow-up, the possibility of expanded testing, and increased documentation requirements, all of which increase audit time and costs. Addressing them proactively not only demonstrates a commitment to financial integrity but also reduces the risk profile of the engagement.
- **Tip** – Prior period comments should be reviewed prior to the next audit and corrected. Clear documentation of corrective actions can streamline the audit process and help control costs.

Planning for audit costs isn't just about numbers—it's about understanding your entity's financial landscape and anticipating changes. By analyzing federal assistance, audit history, and examiner documentation, a political subdivision can plan ahead for realistic audit costs. Please reach out to the Directors if you want additional guidance on planning for audit costs.

FIT/CVET DISTRIBUTIONS (2025 IMPLEMENTATION OF STATUTORY CHANGE)

Recent legislative changes allow a taxing unit to deposit distributions of Financial Institutions Tax (FIT) and Commercial Vehicle Excise Tax (CVET) in "any fund maintained by the taxing unit," and the distributions may be used for any purpose allowed by law. [IC 6-5.5-8-2(c); IC 6-6-5.5-20(h)]. While this broad language benefits taxing units by allowing them to receipt the funds where they will be most effectual, if a unit does not take steps to ensure the distribution is adequately tracked, critical audit findings may result.

During audit, it is imperative that SBOA be able to identify into which fund the distributions are receipted. Therefore, if a unit receipts FIT and CVET distributions into any fund other than the General Fund, the legislative body of the unit must identify into which fund the distributions will be receipted. The fund identification must be made prior to the distribution and may be done through ordinance, resolution, or vote (memorialized in meeting minutes). If the distributions are receipted into the General Fund, the unit need not adopt an ordinance, resolution, or vote.

2025 LEGISLATIVE GUIDE

The 2025 legislative cycle introduced a lot of changes throughout the statutes. Here are a few resources to help you navigate these new laws:

Table of Citations – The table of citations allows a user to track effective dates for statutory changes and the Public Law Number associated with each statute change.

Link: https://iga.in.gov/publications/session_reference_doc/2025citelist.pdf

Public Law to Bill Number – This allows to find the bill number associated with each public law number.

Link: https://iga.in.gov/publications/session_reference_doc/PublicLawToEnrolledActs0506.pdf

2025 LEGISLATIVE GUIDE (Continued)

2025 Digest of Enactments – The Digest of Enactments contains a summary of each House and Senate Bill passed in the 2025 legislative session.

Link: https://iga.in.gov/publications/session_reference_doc/2025%20Digest%20of%20Enactments.3.pdf

2025 CLERKS CONFERENCE QUESTION & ANSWER

Question 1: Can the county Clerks who collect fees for the Alcohol and Drug program be included in part of the fee structure especially if your staff is collecting these fees every day and being required to give annual reports for these fees collected?

Answer 1: The alcohol and drug fee is set by the judge, so unless the fee is the same throughout the county I'm not sure it could be added if it is not the same.

Question 2: When you hire someone specifically for bookkeeping (they also do many other things) is their rate of pay usually more than that of just an ordinary 2nd Deputy because of their job description.

Answer 2: This is different in each county, as council sets the rate of pay. It is possible that an individual could be compensated more for the additional job duties that they perform, but it is not a set standard.

Question 3: Can the 15 counties that actually do Passports have a Perpetuation fund created that is "without appropriation" for the \$35 that we collect from each passport that is done in our office. The money presently goes to the County General fund. I think the Clerk's need a new perpetuation fund that is "without appropriation" so that we can actually have a fund in which we have guidelines on how we can use it but we do not have to go to our council for approval.

Answer 3: Unless designated by statute, which it is not, the fee would go to the general fund. There would need to be statutory changes that would allow for this.

Question 4: What suggestions do you have for the excess proceeds from a Sheriff's sale that are deposited with the Clerk's office? What are the procedures that a Clerk should follow in getting a Court Order for distributing the proceeds? Do we treat as Unclaimed funds and send due diligence letters? If so, do we send letters to all parties to the foreclosure or just the defendants that the judgment was entered against?

Answer 4: IC 32-30-10-14 states how the proceeds are applied.

Question 5: What can a Clerk's office do when a Judge fails to issue an Order to Release Cash Bond when a criminal case has been Dismissed or the reason for the issued warrant and posting of the cash bond has been resolved? We have one Court that we are not permitted to send a reminder to, therefore we have numerous Dismissed and/or resolved cases with cash bonds still on our books. Can we also treat these cases as we do our Unclaimed funds and send out due diligence letters to the defendants and/or their attorneys and the cash bond depositors? If so, how much guidance can we give them

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2025 CLERKS CONFERENCE QUESTION & ANSWER (Continued)

without appearing that we are giving legal advice? Would you be able to provide a sample letter that can be sent?

Answer 5: You need to talk to your judge. The funds cannot be released unless they are ordered to be released.

Question 6: I thought we could send to unclaimed funds after 3 years, but our examiner said that we take checks out of outstanding check list after 2 years, then we have to wait 3 additional years for a total of 5 years. Is this correct?

Answer 6: A check is distributable when it is written, so this is when the time starts. A check is good for 2 years (under IC 5-11-10.5-2). After 2 years the check would then be voided or receipted back into the ledger. Then, you wait one more year (for a total of 3 years) and the check is presumed abandoned (under IC 32-34-1.5-4(9)). The 2 years and 3 years run consecutively from the time the check is distributable/written.

Question 7: If we have the obituary for someone that has money in our trust account, can we go ahead and send it to Unclaimed Funds or do we still have to wait the required time to send it?

Answer 7: No, you are still required to wait the 3 years. An estate could be established and the money could be claimed by the estate, so the funds have to meet the statutory amount of time under IC 32-34-1.5-4(9), which is 3 years.

Question 8: Some kind of guide that will help clerk's know what Reports to print in Odyssey to get them the information they want, Just some guidance on what to expect especially for new Clerk's.

Answer 8: We would recommend reaching out to Court Technology regarding the report names that are used to reconcile. But if you have questions on what should be uploaded into Gateway, you can always reach out to the County Director's and we can review the files you have uploaded.

Question 9: We are consistently having a problem with criminal cases being expunged that still have monies shown as being owed on them such as restitution or they are cases that have monies still sitting in trust on them that we cannot disburse do to bad addresses or lack of a court order directing where the money goes. Any suggestions? We know it is the responsibility of the Prosecutor to research this info prior to filing their answer but it seems even the majority of the time the prosecutor isn't even filing their answer until after the Judge has already granted the expungement.

Answer 9: You will need to work with your Judges and Prosecutors.

Question 10: When we receive over \$10,000 in cash are we to complete a Form 8300 and submit it to the IRS?

Answer 10: This would be something that you would need to reach out to the IRS regarding, it's not something that we provide guidance on.

Question 11: Clarification on whether or not the Clerk's Office should issue 1099's.

2025 CLERKS CONFERENCE QUESTION & ANSWER (Continued)

- Answer 11: This would be something that you would need to reach out to the IRS regarding, it's not something that we provide guidance on.
- Question 12: What's the status of sending stale dated child support checks to Indiana Unclaimed?
- Answer 12: Child Support checks are now the same as other items held in trust, so they are sent to Indiana Unclaimed after 3 years, see IC 32-34-1.5-4(9).
- Question 13: We are looking for direction on collections for infractions and misdemeanors/felonies. From the conversations I've had with fellow clerks, most Counties do not pursue collections because of all the red tape. Can you provide statutes relating to collection of past due fines/fees/costs and also explain those statutes, so we have guidance in black and white, not a lot of gray areas? I found IC 35-38-1-18 that talks about some past due fines & costs but then there is the issue of if they are indigent and that really muddies the water. So, I'm looking for clarity and direction before proceeding with collections.
- Answer 13: State code (IC 5-22-6.5) authorizes local units to contract with a collection agency to collect lawfully owed debts. Unfortunately, the State Board of Accounts cannot provide advice regarding which categories of debts are appropriate for collection. Our Agency recommends that the County proceed cautiously, as debt collection is a relatively highly regulated space, with laws such as the Fair Debt Collection Practices Act establishing rules regarding debt collection. We recommend that you consult with local resources, including the county attorney, to make certain that the outstanding debts your office is pursuing are appropriate for collection.
- Question 14: Please discuss Election Pay.
- Answer 14: We would recommend looking at the Clerk Presentation & Training Materials on the website. Auditor & Clerk: Election Payroll Virtual Session 1 2024: <https://www.in.gov/sboa/files/Election-Payroll.pdf>
Election Payroll Flowchart: https://www.in.gov/sboa/files/Election-Payroll-Flowchart_v2.pdf
- Question 15: In 2024 I turned in a claim in May and November for election pay for myself. \$1000 as an election board member and \$1300 as registration officer. Should Social Security and Medicare, federal, state and county taxes be taken out of this? The reason that I'm asking is because this is the first year that I will be paid in a non-election year and I want to make sure before I turn in a claim that it's not being over taxed.
- Answer 15: As an Elected Officer the Clerk is required to be over the election process. With these additional duties, the statute authorizes a stipend as an election board member (IC 3-6-5-2) and the registration officer (IC 3-7-12-22) for the county. These stipends would be considered compensation, running through payroll and having FICA (Social Security and Medicare), along with Federal, State, and Local income tax withheld. The attached pay stub appears to be correct.

2025 AUDITORS SUMMER DISTRICT MEETING QUESTION & ANSWER

Question 1: If an auditor disagrees with an expenditure that is legitimate county business but not an allowable expense from the fund requested, what responsibility/authority does the auditor have? Is the auditor supposed to sign the claim and move it through the process? Does an auditor have the authority to not certify a claim with their signature and still move the claim through the process?

Answer 1: Under IC 5-11-10-1.6 the audit is required to make sure a claim has the following information: fully itemized invoice or bill, invoice or bill is approved by the officer or person receiving the goods or services, the invoice or bill is filed with the auditor's office, and the auditor audits and certifies the payment of the invoice or bill is true and correct.

So, the auditor is to audit the claim for the statutory requirements and certify it is true and correct, and this includes if it is a proper use of the funds. If it is not a proper use of funds, the auditor does not have to sign and certify the claim. In such a case, the auditor should document why the claim was not certified, what required information is missing, and/or how the claim does not meet the statutory requirements. At this time the claim would then be provided to the commissioners for payment. It cannot be withheld for payment.

Question 2: Can you talk about the process on how to close out County Funds with just small amounts of money in them like cents or a little more like a couple of dollars?

Answer 2: For guidance on Dormant Funds, please see the September 2025 County Bulletin article title **DORMANT FUNDS** on pages 4 & 5.

Question 3: Can we get a refresher on the training that is allowed to be paid from the Elected Official Training Fund?

Answer 3: Elected officials include auditor, treasurer, recorder, clerk, surveyor, and council if there are sufficient funds remaining in the fund, see IC 36-2-7-19.

Question 4: What are we supposed to do with the Over Expended Accounts reports? I know that we are supposed to review them, but do we make notes/or comments on them? Are we supposed to fix the negative accounts? Should we have not paid a claim that causes a negative balance?

Answer 4: This sounds like a report that is submitted by the department head to the auditor, so it's not a report that we require, so it would depend on what the purpose this report is serving? Is the appropriation overspent for the fund or is there still sufficient appropriation in the fund and just a line item is overspent?

Question 5: Carry overs/encumbrances, it says only encumbrances from a Purchase Order, contract, or other contractual document.

Would an "order #" from an online web site be considered a "contractual document"? Orders for items placed in late December, but don't get delivered until January would be paid with the new years funds and not encumbered funds from the previous year, right? In other words, encumbrances are pretty rare and must be supported with the appropriate documentation.

Answer 5: An order # would be the same as a purchase order in this instance. It depends if the county does encumbrances or not. If they do, then something like what you described could be an encumbrance. Therefore you would carry forward the encumbrance from the prior year, and the expenditure would not come from the current year's appropriations because it was encumbered. If your county doesn't do encumbrances, then you could

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2025 AUDITORS SUMMER DISTRICT MEETING QUESTION & ANSWER (Continued)

just appropriate for this expense since it has not yet been paid and spend from current year's appropriations.

Question 6: Can a Township reimburse the County for the audit if it exceeds the settlement amount? Instead doing partial deductions from the settlement the Township can pay the County the balance due?

Answer 6: The county should not pay the audit bill if audit costs exceed their settlement distribution. The county will need to let the Township know that audit costs exceed the settlement distribution and that they need to reach out to the SBOA to make arrangements for payment.

For additional information see County Bulletin Volume Number 443, pages 16 & 17:
https://www.in.gov/sboa/files/September-2024-Co-Bulletin_v2.pdf

Question 7: Can you expand on the announcement at our Quad meeting about the Auditor not having to pay a unit's audit with exam of records. How do we know to tell them and ask them to contact SBOA for payment arrangements.

Answer 7: When receiving the statement of engagement costs the auditor needs to determine if sufficient funds have been collected for the unit's settlement distribution. If audit costs exceed their settlement distribution, the unit should be told to reach out to the SBOA to make arrangements for payment.

2025 TREASURERS CONFERENCE QUESTION & ANSWER

Question 1: It seems to me there should be some discussion on the amendments to IC 6-1.1-37-10 on payments made using a check processor that went into effect July 1, 2025.

1. Who is considered a "Check Processor"?
2. If the ledger date as proof is at issue, a check date will correspond to the ledger, in any computer system. Do we then accept the check date from "check processors".
3. Counties using Lock Box services, can we expect the Lock Box to handle these correctly?

Added section reads:

(7) made by a check processing company without:

(A) a postmark; or

(B) another method of verification;

allowed under subdivisions (1) through (6) but for which the taxpayer provides the county treasurer with reasonable evidence that the payment was made for the taxpayer on or before the due date.

For purposes of subdivision (7), reasonable evidence includes a statement from a ledger of payments maintained by the check processing company showing the date the payment was made for the taxpayer.

Answer 1: This was covered in the 2025 New Legislation presentation, see slide 13.

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2025 TREASURERS CONFERENCE QUESTION & ANSWER (Continued)

Question 2: Can Public Employees be certified to court and sent a demand notice?

Answer 2: Yes, there are no exemptions in statute.

Question 3: I am new to the treasurer's office this year and have just gone through my first tax collection season. During tax collection, payment receipts are printed and coupons kept. At the end of each day the receipts, coupons, and daily report are rolled into a bundle and filed. Is it necessary to keep receipts and coupons? We have LOW software and can print those at any time. If it is necessary, how long should they be kept?

Answer 3: Yes, they are part of the audit trail. You may want to verify with IARA but the county schedule for retention shows the following:

ACCOUNTING & FINANCE			
15	GEN 10-10	BASIC ACCOUNTING RECORDS - REVENUE ALL records and supporting documents for revenue accruing to a government office, unless those records are maintained under an office-specific Record Series with an equal or greater retention period. Records may include but are not limited to: receipts, quietus, cash register tapes, collections, fees, sales tax, public record copy requests, interdepartmental bills, transmittals, checks (for payments made to agency), records of deposit, special use or right of way permits, and all related books, ledgers, registers, journals & reports. May be created or received in paper or electronic format. Records which contain both revenue and expenditure information should be maintained under Record Series GEN 10-11. Retention based on IC 34-11-2-6.	DESTROY after six (6) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

Question 4: For counties utilizing sweep accounts, where they use sub accounts for ins and outs that automatically flow to the master account - is there anything special we need to do in the cashbook? Do we put every account (even subs) even though they just flow through?

Answer 4: The only thing that would need to be recorded would be any interest earned.

Question 5: Alcohol permit - Do the taxes need to be paid for the entire year to be able to put "paid all property taxes for 2025 pay year for 2024 assessment year"? Can we issue the permit if only spring was paid but put "2024 pay year for 2023 assessment year"? Also, is there a specific place we need to put our stamp and do we need to stamp both lines? Do we need to keep copies of the property tax clearance form anymore?

Answer 5: For additional information, please see the Alcohol Permits presentation located on our website on the County Treasurer page, under Presentations and Training Materials. One stamp should suffice. The tax form is a public document and should be retained per the retention schedule. (IARA)

Question 6: It what specific order do we apply payments? We often have guests specifically ask for payment to be applied to only their Sewer Liens. We use LOW, and click on pay this period and it automatically applies. We do have the option to pick and choose as well for distribution.

2025 TREASURERS CONFERENCE QUESTION & ANSWER (Continued)

Answer 6: We are not aware of any authority that directs the order in which a property tax payment is applied to satisfy outstanding property taxes owed and/or existing liens that are collectible via property tax bills.

Question 7: State of Indiana Adverse Possession: What precautions do Treasurer office staff need to take when someone is paying taxes on parcels that are not Deeded to them and request that you use their name as who paid. There are investigations going on in our County with properties that the Records office have received Adverse Possession Affidavit, to take over possession of assumed abandoned properties.

Currently we have a person who is making payments on a parcel that is under investigation. The Deeded owners have asks us to stop accepting payments from him. I told her I think I would need a Court Order to not allow any payments.

The Deeded owner said they would be in to pay the back taxes for Spring soon. But I doubt that is going to stop this person (not the owner) from making payments. He is also asking about other properties that I found out are also on the Investigators list and the Records office has received the Adverse Possession Affidavit form. If payments continue from both the Deeded owner and the non owner, it will go into Surplus. When we do our Surplus Claims will those funds be offered to the Deeded Owner?

Answer 7: IC 6-1.1-22-12(d) authorizes a person other than the property owner to pay property taxes or special assessments levied against a property and authorizes the payor to receive a receipt for said payment: "When a person other than the property owner pays any property taxes or special assessment levied against the property, the county treasurer shall, if the payor requests, provide a receipt . . .".

The statute implicitly authorizes payment by a non-owner. We recommend the treasurer accept the payment, and to the extent accepting the payment creates an overage, the treasurer should treat the overage like any other surplus.

In the event a court subsequently orders a reimbursement of property tax payments, the county would be expected to adhere to any such court order, but only if/when the order is issued.

Question 8: What if anything does the Treasurer's office need to do with letters regarding bankruptcy?

Answer 8: We would recommend inquiring with IARA.

Question 9: Do Tiny Homes fall in the same classification as Mobile Homes? Moving Permit required?

2025 TREASURERS CONFERENCE QUESTION & ANSWER (Continued)

Answer 9: Sometimes. Tiny homes may sometimes qualify as a mobile home but sometimes will not qualify as a mobile home. Mobile homes are defined at IC 6-1.1-7-1(b):

(b) For purposes of this chapter, "mobile home" means a dwelling which:

- (1) is factory assembled;
- (2) is transportable;
- (3) is intended for year around occupancy;
- (4) exceeds thirty-five (35) feet in length; and
- (5) is designed either for transportation on its own chassis or placement on a temporary foundation.

Any time home meeting the statutory definition should be treated as a mobile home. Any tiny home that does *not* meet the statutory definition should not be treated as a mobile home.

Question 10: I want to make sure I am keeping up with reporting everything on Gateway. Is there a chance you can remind us of what we need to report on Gateway and when they are due?

Answer 10: Monthly and Annual Engagement Upload requirements can be found in the Gateway presentation on slides 21 and 22. In addition, the due dates can be found in the same presentation on slide 23.

Question 11: What is the process for tax surplus funds when you have sent out claims to the individuals and they do return them? Can we apply it to subsequent taxes or does it just sit in that fund, and if so, how long?

Answer 11: This process is detailed out in statute, see IC 6-1.1-26-6

Question 12: What do we do when we have 2 year old checks for the tax surplus fund that we have paid back into the tax surplus fund because the checks were never cashed. What do we do with that money?

Answer 12: There are several things to note. It makes sense to continue to house the money in the surplus tax fund. However, IC 6-1.1-26-6(c) does not allow money that has been claimed to be transferred from the surplus tax fund into the county general fund. Instead, we would recommend treating an uncashed check sent as a result of an excess payment claim as unclaimed property under IC 32-34-1.5. It seems likely that the check would be considered abandoned after going unclaimed for a period of three years per IC 32-34-1.5-4(13), but for firm guidance on the period after which the check is considered abandoned, we recommend consulting with local counsel or the Attorney General's unclaimed property division.

Question 13: Can money be pulled from the main checking account to Invest (a CD/Bond)? The main checking account holds all the Funds/Accounts for the County.

Answer 13: Yes, this would be considered a total monies on deposit.

2025 TREASURERS CONFERENCE QUESTION & ANSWER (Continued)

Question 14: After the stale dated checks are quietus back into their appropriate funds is the county required to send this information on to Indiana Unclaimed?

Answer 14: Only payroll checks would be sent to Indiana Unclaimed.

Question 15: Requesting clarity on Treasurer's obligation to receive bids for investment. Statute speaks directly to CD's, requiring three quotes. How about the purchase of municipal bonds?

Answer 15: See IC 5-13-9-2(a)(3) "Municipal securities issued by an Indiana local governmental entity, a quasi-governmental entity related to the state, a unit of government, municipal corporation, or special taxing district in Indiana, or a nonprofit building corporation created by a municipal corporation, if the issuer has not defaulted on any of the issuer's obligations within the twenty (20) years preceding the date of the purchase...."

Question 16: If a scanned copy of a surplus claim is submitted to the Auditor for remote claims, are we required to keep the originals?

Answer 16: Is the scanned copy what the county is saying is the original document? If so, then the original copy (if completely scanned) can then be destroyed. However, you need to make sure that you have controls in place to ensure that the scanned copy includes all the pages in the original document.

Question 17: If liquor clearance renewal date is November 30th is the customer responsible for spring and fall taxes if they are requesting a renewal in July?

Answer 17: For a renewal in July, they are only required to have paid current taxes, so only Spring (May) taxes would be due for renewal. Fall (November) would not be due yet.

Question 18: Our county recently adopted the wheel and sur tax, will this money need to be distributed monthly or during settlement?

Answer 18: The county auditor is to distribute monthly the wheel and surtax funds collected to the appropriate county fund and to the cities and towns within the county. IC 6-3.5-5-15

Question 19: Can penalties on Bankruptcy parcels be removed prior to them being discharged/dismissed? We are just removing anything from the time of filing and prior.

Answer 19: Bankruptcy protection begins when a bankruptcy petition is filed. At that point, the county should cease collection activities associated with a delinquent parcel. Whether or not the penalties and interest are ultimately "discharged" depends on whether the bankruptcy is successfully completed. If the bankruptcy is successfully completed, then debts owed at the time the petition was filed (including penalties and interest) may sometimes be discharged. If the bankruptcy petition is dismissed and the bankruptcy is not successfully completed, then any debts, including penalties and interest, are collectible. We recommend working with local resources to determine the best way to identify parcels with pending bankruptcy petitions so that the county does not engage in improper collection activity—and so the county collects all amounts, including penalties, that are lawfully due in the event that a bankruptcy is ultimately unsuccessful.

2025 TREASURERS CONFERENCE QUESTION & ANSWER (Continued)

Question 20: Is the semi-annual fund allocation for investment interest earned calculated by the Treasurer or Auditor?

Answer 20: Statutorily, it goes to the general fund unless designated in the investment policy. So, you will need to review your investment policy and what the Board of Finance has determined the interest should be distributed. This would fall under the Treasurer's responsibility.

Question 21: Is the After-Settlement amount of tax collected reportable to the Auditor.

Answer 21: Yes, After Settlement collections would be included on the Supplemental AFR (or maybe referred to as CAR-1) at the end of the year; this is turned over the Auditor for inclusion into the Annual Financial Report (AFR).

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