

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 363

July 2008

REMINDER OF ORDER OF BUSINESS

July

- 1 On or before this date or 51 days after the tax payment due date the county treasurer shall certify a list of real estate delinquencies for tax sale. [IC 6-1.1-24-1]

On or before July 1 of each year, each county assessor shall certify to the county auditor the assessment value of the personal property in every taxing district. [IC 6-1.1-3-17]
- 2 On or before this date, the county auditor should receive County Form 144 from officers, boards, commissioners and agencies "Statement of Salaries and Wages Proposed to be Paid Officers and Employees." [IC 36-2-5-4] The county auditor shall present these forms to the county executive at its July meeting. The county executive shall review and make its recommendations. Before August 20 the county executive shall present County Form 144 and its recommendations to the county fiscal body.
- 4 Legal Holiday - Independence Day [IC 1-1-9-1]
- 14 Distribute congressional interest to school corporations - second Monday. [IC 20-42-2-7]
- 15 In those counties participating in Public Employee's Retirement Fund, last day to make pension report and payment for the second quarter of 2008 to the Public Employee's Retirement Fund.
- 20 Last day to report and make payment of balance of State and County Income Tax withheld in the month of June to Indiana Department of Revenue.
- 31 Last day to file quarterly unemployment compensation reports with Indiana Employment Security Division.

Last day for county treasurer to mail demand notices to delinquent personal property taxpayers. [IC 6-1.1-23-1]

August

- 6 Last date for county officers and department heads to file the respective budget estimates with county auditor - Wednesday following first Monday in August. [IC 36-2-5-9]
- 6-8 County Treasurer's Annual Conference – Fort Wayne
- 19 Last date for board of commissioners to review "Statements for Salaries and Wages Proposed to be Paid Officers and Employees" and to make its recommendations to the county council. [IC 36-2-5-4(b)]
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of July to Indiana Department of Revenue.

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September

- 1 Legal Holiday - Labor Day. [IC 1-1-9-1]

- 10 Last date for first publication of county budget (10 days prior to public hearing). [IC 6-1.1-17-3]

- 17 Last date for second publication of county budget (7 days after the first publication). [IC 5-3-1-2]

- 20 Last date for budget public hearing (10 days prior to adoption). [IC 6-1.1-17-5(a)]

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

- 22 First meeting of County Tax Adjustment Board, if applicable. [IC 6-1.1-29-4] (On September 22 or on first business day after, if September 22 is not a business day.)

- 29-30 Last date to comply with provisions IC 36-2-5-11, "Each ordinance shall be read on at least two separate days before its final adoption."

 Last date for taxing officials to file copies of budgets and tax levy with the county auditor for presentation to County Tax Adjustment Board. [IC 6-1.1-17-5(d)]

- 30 Last date county council may meet to determine budgets and tax rates. [IC 6-1.1-17-5(a)(1)]

PLATS AND SUBDIVISIONS - RECORDING

IC 36-7-3-2 requires the recording of plats of subdivisions of lots or lands situated outside corporate limits of any city or town with the county recorder prior to the sale of any lots. Acknowledgement of the maker and certificate of acknowledgement by the officer taking same is required to be recorded with the plat. The correctness of the plat, as shown by the certificate of a licensed land surveyor must be attached to the plat.

In counties having created a plan commission the plat must be approved by such commission before filing as required by IC 36-7-4; in other counties the plat must be submitted for approval to the county executive (IC 36-7-3-2(d)).

Unless the certificate of approval is attached thereto, the county recorder is prohibited from recording the plat. (IC 36-7-3-2(d))

COUNTY LAW ENFORCEMENT CONTINUING EDUCATION FUND

IC 5-2-8-1(e), states: "Money in excess of one hundred dollars (\$100) that is unencumbered and remains in a county law enforcement continuing education fund for at least one (1) entire calendar year from the date of its deposit shall, at the end of a county fiscal year, be deposited by the county auditor in the law enforcement training fund established under IC 5-2-1-13(b)."

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COUNTY LAW ENFORCEMENT CONTINUING EDUCATION FUND (Continued)

IC 5-2-8-1(g), states: "A law enforcement agency shall submit a claim for fees under this section in the same county fiscal year in which the fees are collected under IC 33-37-4."

We suggest that the county auditor meet with the county sheriff to formulate plans to comply with this law.

NONGOVERNMENTAL ORGANIZATIONS EXPENSES

Some counties are paying the salaries of personnel and other expenses incurred by certain nongovernmental organizations incorporated for the purpose of furnishing services to the county. Generally, such services are provided under a contractual agreement with the county and related to federal programs, such as grants from the State Criminal Justice Institute. However, this situation has also been found in the case of certain organizations authorized to receive financial assistance from the county. Examples include such organizations as youth services bureaus, foster homes, drug treatment centers, mental health centers, public health nursing associations, etc.

It should be pointed out that under no circumstances is the county authorized to pay the salaries of personnel or other expenses incurred by a nongovernmental organization. Instead, payments should be made to the organization under the terms of a written contractual agreement for such services, or under the provisions of the applicable law, and the organization is responsible for paying all salaries and other expenses related to its operations.

STATE SALARY REDUCTION PLAN – DEFERRED COMPENSATION PLANS

IC 5-10-1.1 authorizes the State of Indiana to enter into a salary reduction (deferred compensation) plan for state employees. This law also includes counties, cities, towns, townships, school districts and city or county hospitals.

However, it should be pointed out that Section 7 of this public law states that any political subdivision of the state as described in Section 1 of this chapter, may establish for its employees a deferred compensation payroll plan. Each plan shall be selected by the governing body of the political subdivision. Participation shall be by written agreement between each employee and the governing body of the political subdivision, which agreement provides for the deferral of compensation and subsequent administration of such funds.

SALARY AND WAGE PERIODS – MANNER OF PAYMENT

"The county auditor and county treasurer may pay salaries and wages to county officers and employees monthly, twice each month, every two (2) weeks, or weekly.

The manner of payment of salaries and wages must be authorized by the legislative body of a county having a consolidated city or by the executive of any other county." (IC 36-2-8-2)

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HUNTING, TRAPPING, AND FISHING LICENSES

Per IC 14-22-11-3 the clerk of the circuit court may issue hunting, trapping, and fishing licenses. IC 14-22-12-8 and IC 14-22-12-9 states: "Each license agent who is authorized to sell licenses under this article shall retain a seventy-five cent (\$0.75) service fee for each license sold.

The clerk of the circuit court in each county shall retain as the property of the county the service fees provided by section 8 of this chapter from the sale of licenses sold by the clerk. The clerk shall pay the fees promptly into the county general fund as other fees are paid."

SALARIES NOT PAYABLE IN ADVANCE

"A county officer or a deputy or employee of a county officer is entitled to payment for services only after he has rendered those services." (IC 36-2-8-4)

"Public officers may not draw or receive their salaries in advance." (IC 5-7-3-1(a)) "However, payment of vacation benefits so granted by the board of county commissioners, may be made in advance of any vacation taken by such an employee." (IC 5-10-6-1(c))

PUBLIC NATURE OF RECORDS

Any person may inspect and copy the public records of any public agency during the regular business hours of the agency except as provided in IC 5-14-3-4. (IC 5-14-3-3)

All meetings of the governing bodies of public agencies must be open at all times for the purpose of permitting members of the public to observe and record them, except when held as executive sessions (IC 5-14-1.5-6.1). (IC 5-14-1.5-3)

LEAVE OF ABSENCE – OFFICERS AND EMPLOYEES WHO ARE MEMBERS OF INDIANA NATIONAL GUARD OR RESERVES

IC 10-16-7-5 states: "This section applies to all officers and employees of the state or any county, township, municipality, or school corporation in Indiana who are members.

A member is entitled to receive from the member's employer a leave of absence from the member's respective duties, in addition to regular vacation period, without loss of time or pay for such time as the member is:

- (1) on training duties of the state of Indiana under the order of the governor as commander in chief;
or
- (2) a member of any reserve component under the order of the reserve component authority; for consecutive or nonconsecutive periods not to exceed a total of fifteen (15) days in any calendar year. The entitlement to a leave of absence without loss of time or pay provided in this subsection is not at the discretion of the member's employer.

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LEAVE OF ABSENCE – OFFICERS AND EMPLOYEES WHO ARE MEMBERS OF INDIANA NATIONAL GUARD OR RESERVES (Continued)

A member is entitled to receive from the member's employer a leave of absence from the member's respective duties, in addition to the member's regular vacation period, for the total number of days that the member is on state active duty under section 7 of this chapter. This leave of absence may be with or without loss of time or pay at the discretion of the member's employer."

IC 10-16-7-2 states: "As used in section 5 of this chapter, 'member' refers to the following:

- (1) A member of the Indiana National Guard.
- (2) A member of a reserve component.
- (3) A member of the retired personnel of the naval, air, or ground forces of the United States.

SUPPORT ORDER – RESIDENCE CHANGED – PROCEEDINGS TRANSFERRED

IC 31-16-20 provides for the transfer of jurisdiction over support orders under certain circumstances when the person having rightful custody of a child is residing in a different county in Indiana from the county in which the dissolution or order was obtained. IC 31-16-20-4 states: "The proceedings that are transferred shall be docketed as other civil matters are docketed, and a civil costs fee as provided in IC 33-37-4-4 shall be collected."

SOCIAL SECURITY INCENTIVE PAYMENTS TO COUNTIES

Several counties have been receiving incentive payments from the Social Security Administration (SSA) as a result of an agreement being executed between the local sheriff's department and SSA. The sheriff sends a listing of those individuals being confined to SSA. If SSA determines that any of those individuals are currently receiving Supplemental Security Income (SSI) benefits, these benefits will be suspended and an incentive payment of up to \$400 per individual will be deposited into the sheriff's bank account by EFT. These payments should be transferred by the sheriff to the County Treasurer and quietused into the County General Fund.

INTERNET

The State Board of Accounts can be accessed on the Internet at <http://www.in.gov/sboa/>. The site includes Manuals, Bulletins, E-mail references, and other items of interest pertaining to the State Board of Accounts.

NEW FUNDS FOR COMPUTERIZED ANNUAL REPORT (CAR) 2008

Several new funds have been needed due to the variety of property tax relief that has been provided both by the state and locally in 2008. Therefore, we are updating our computerized annual report program for the following new funds. We are also providing you with the fund numbers to use in the annual report. All of these funds can be found under the agency fund type when the computerized annual report is updated for 2008.

- 10245 HEA 1001 State Homestead Credit
- 10246 LOIT Homestead Credit
- 10247 LOIT PTRC
- 10248 LOIT Residential PTRC
- 10249 LOIT Prop Tax Oper Levies Replace
- 10250 LOIT Public Safety

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PETITION FOR THE APPLICATION OF THE PUBLIC QUESTION

We recently spoke with the Clerks of the Circuit Court and County Councils at their respective conferences about the public referendum process established by HEA 1001 under IC 6-1.1-20-3.5 and 3.6. We would like to clarify what the statute says about the costs of a special election that may be requested under IC 6-1.1-20-3.6 to put the local public question on the ballot for specific controlled projects.

If the petitioners under IC 6-1.1-20-3.5 are successful and the governing body wants to move forward with the controlled project the county auditor will be provided the necessary documentation. The county auditor then has the duty to certify the local public question to the county election board. IC 6-1.1-20-3.6 states that after certification, the public question shall be placed on the ballot at the next primary election, general election, or municipal election in which all voters of the political subdivision are entitled to vote.

However, if a primary election, general election or municipal election will not be held in the 6 month period after the county auditor certifies the public question, the public question shall be placed on the ballot at a special election to be held:

- (1) Not earlier than 90 days; and
- (2) Not later than 120 days;

after the public question is certified.

In a year in which a general election or municipal election is held, the public question may be placed on the ballot at a special election only if the fiscal body of the political subdivision that requests the special election agrees to pay the costs of holding the special election. In a year in which a general election is not held and a municipal election is not held, the fiscal body of the political subdivision that requests the special election is not required to pay the costs of holding the special election.

ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS

When it is not possible to determine the historical cost of capital assets owned by a governmental unit, the following procedure should be followed.

Develop an inventory of all capital assets which are significant for which records of the historical costs are not available. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimate replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset.

In some cases estimated replacement cost can be obtained from insurance policies; however, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs.

If the replacement cost is estimated to be \$76,000.00 and the asset was constructed about 1930, then the estimated cost of the asset should be reported as \$6,840.00.

$$\$76,000.00 \times .08 = \$6,080.00$$

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ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS (Continued)

TABLE OF COSTS INDEXES
1915 to 2007

<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>
2007	1.00	1983	.48	1959	.14	1935	.07
2006	.97	1982	.47	1958	.14	1934	.06
2005	.94	1981	.44	1957	.14	1933	.06
2004	.91	1980	.40	1956	.13	1932	.07
2003	.89	1979	.35	1955	.13	1931	.07
2002	.87	1978	.31	1954	.13	1930	.08
2001	.86	1977	.29	1953	.13	1929	.08
2000	.83	1976	.28	1952	.13	1928	.08
1999	.81	1975	.26	1951	.13	1927	.08
1998	.79	1974	.24	1950	.12	1926	.09
1997	.78	1973	.21	1949	.11	1925	.08
1996	.76	1972	.20	1948	.12	1924	.08
1995	.74	1971	.20	1947	.11	1923	.08
1994	.72	1970	.19	1946	.09	1922	.08
1993	.70	1969	.18	1945	.09	1921	.09
1992	.68	1968	.17	1944	.09	1920	.10
1991	.66	1967	.16	1943	.08	1919	.08
1990	.63	1966	.16	1942	.08	1918	.07
1989	.60	1965	.15	1941	.07	1917	.06
1988	.57	1964	.15	1940	.07	1916	.05
1987	.55	1963	.15	1939	.07	1915	.05
1986	.53	1962	.15	1938	.07		
1985	.52	1961	.14	1937	.07		
1984	.50	1960	.14	1936	.07		