

# THE COUNTY BULLETIN

## And Uniform Compliance Guidelines

### ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 376

January 2011

#### REMINDER OF ORDER OF BUSINESS

#### January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)
- 15 "Assessment Date" for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)  
Last date to make pension report and payment for fourth quarter of 2010 by counties participating in Public Employees' Retirement Fund.
- 17 Legal Holiday - Dr. Martin Luther King, Jr. Day. (IC 1-1-9-1)
- 20 Last date to report and make payment of State Income Tax withheld in December to Indiana Department of Revenue. (IC 6-3-4-8.1)
- 28 Last day for township trustees to file annual reports and vouchers with County Auditor. [IC 36-6-4-12(d)]
- 31 Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts. (IC 5-11-13-1)
- Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 20-42-2-7) (IC 23-14-70-3)
- Last date to file quarterly unemployment compensation report with the Department of Workforce Development.
- Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from county treasurer. (IC 5-13-7-6)
- Last day to provide each employee with a W-2.
- Last day to file quarterly report for the last quarter of 2010 with Internal Revenue Service.
- Last day for the board of county commissioners and county council to meet to organize and elect officers for the year 2011.

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**REMINDER OF ORDER OF BUSINESS**  
**(Continued)**

**February**

- 12      Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- 20      Last date to report and make payment of State Income Tax withheld in January to Indiana Department of Revenue. (IC 6-3-4-8.1)
- 21      Legal Holiday - Washington's Birthday (IC 1-1-9-1)

**March**

- 1      Last day to file 2010 Annual Financial Report with State Board of Accounts (IC 5-11-1-4)  
Annual assessment period begins, except mobile homes. (IC 6-1.1-1-2)
- 20      Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)

**THANKS AND BEST WISHES**

To all of those county officials who will be leaving office December 31, 2010. We wish to express our thanks and appreciation for the kindness and cooperation shown to this board, our supervisors and our field staff. We wish you the very best in your future endeavors.

**WELCOME TO NEW OFFICIALS**

To those officials who will be taking office January 1, 2011, we wish to welcome you. Please feel free to contact this office at any time and we will try to help you in any way we can. The telephone numbers for the State Board of Accounts are as follows:

County Supervisors	317-232-2512
Front Desk	317-232-2513

**OBSOLETE VOLUMES**

All articles from Volumes 331 and earlier of *The County Bulletin* have now been updated and are no longer applicable; thus Volumes 331 and earlier may be deleted from your file.

A complete index to *The County Bulletin* is included for your reference.

**SOCIAL SECURITY TAX BASE CHANGES JANUARY 1**

The 2011 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2011 will be 7.65 percent (6.2% of Social Security and 1.45% Medicare).

The maximum amount of earnings that will be subject to Social Security contribution will remain at \$106,800.

Please contact the Internal Revenue Service at 1-800-829-1040 if you should have any questions on this matter.

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**STATEMENT OF WAGES AND COMPENSATION**

We remind County Auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19, which states:

“At its second regular meeting each year, the executive shall make an accurate statement of the county’s receipts and expenditures during the preceding calendar year. The statement must include the name of and compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.”

**COUNTY UNIFORM CHART OF ACCOUNTS**

As you know, we developed a uniform chart of accounts for counties this past July. It was quite a challenge to try to meet the needs of all county users, our agency, DLGF and the citizens of Indiana but we managed to put out a table of funds, receipt accounts and disbursement accounts as a start toward standardizing the record keeping and reporting of counties. At this time the decision has been made to move forward with this chart of accounts. Counties may begin implementing the new chart of accounts at anytime. We encourage early implementation and will work with the early implementers more closely to make sure any additional instructions or changes needed by the early implementers are communicated with all county auditors and their financial vendors. All counties must implement the use of the new chart of accounts by January 1, 2012. Although the transition may be tedious we are confident the use of a standard chart of accounts will ultimately help with training and reporting of financial information. The chart of accounts, instructions, and other tools for using the uniform chart of accounts are on the State Board of Accounts website at [www.IN.gov/sboa/](http://www.IN.gov/sboa/). Look in “Counties” under the topic “Units We Audit.”

**RATES FOR LEGAL ADVERTISING**

A reminder, the rates for legal advertising may change effective January 1, 2011. IC 5-3-1-1(b)(3) states in part as follows: “After December 31, 2009, a newspaper or qualified publication may, effective January 1 of any year, increase the basic charges by not more than two and three-quarters percent (2.75%) more than the basic charges that were in effect during the previous year.” We have revised the rates for the legal advertising to reflect a 2.75% increase and we have enclosed a copy of the tables for your convenience. (Pages 12-16)

**CANCELLATION OF WARRANTS**

IC 5-11-10.5-2 states: “All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void. No individual, bank, trust company, building and loan association, or any other financial institution may honor, cash, or accept for payment or deposit any such warrant or check which may be presented for payment and which has been issued and outstanding for a period of two (2) or more years as of the last day of December of any year.”

IC 5-11-10.5-3 states in part: “Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of two (2) or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the: (1) board of finance of a political subdivision...The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision.”

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**CANCELLATION OF WARRANTS (Continued)**

IC 5-11-10.5-4 states: "Each list prepared under section 3 of this chapter must show:

- (1) the date of issue of each warrant or check;
- (2) the fund upon which the warrant or check was originally drawn;
- (3) the name of the payee;
- (4) the amount of each warrant or check issued; and
- (5) the total amount represented by the warrants or checks listed for each fund."

IC 5-11-10.5-5 states: "(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks.

(b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision."

**CREATING NEW FUNDS**

The State Board of Accounts is frequently asked if a county can establish a new fund for a particular purpose or function.

IC 36-1-3 is entitled "Home Rule". IC 36-1-3-2 states: "The policy of the state is to grant units all the powers that they need for the effective operation of government as to local affairs." Other sections of the statute restate this premise in various terms.

IC 36-1-3-6 states in part: "(a) If there is a constitutional or statutory provision requiring a specific manner for exercising a power, a unit wanting to exercise the power must do so in this manner.

(b) If there is no constitutional or statutory provision requiring a specific manner for exercising a power, a unit wanting to exercise the power must either:

- (1) if the unit is a county or municipality, adopt an ordinance prescribing a specific manner for exercising the power;
  - (2) if the unit is a township, adopt a resolution prescribing a specific manner for exercising the power;
- or
- (3) comply with a statutory provision permitting a specific manner for exercising the power.

(c) An ordinance under subsection (b)(1) must be adopted as follows:

- (1) In a municipality, by the legislative body of the municipality.
- (2) In a county subject to IC 36-2-3.5 or IC 36-3-1, by the legislative body of the county.
- (3) In any other county, by the executive of the county."

Our position is the powers granted by various statutes authorize the Board of County Commissioners to create, by ordinance, as many funds as necessary to operate their particular county.

The enabling ordinance should provide various types of information.

1. The ordinance should clearly indicate the type or types of revenue that is to go into the new fund.
2. The ordinance should list the purpose or purposes for which expenditures can be made from the new fund.

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**CREATING NEW FUNDS (Continued)**

3. The ordinance should establish the life of the new fund and indicate if the fund balance is nonreverting at year end or perpetual until terminated either by the terms of the current ordinance or if another subsequent ordinance must be enacted.
4. The ordinance should provide guidance as to disposition of the fund balance on termination of the fund.
5. The ordinance should include any other terms or conditions the attorney representing the county deems necessary.

An ordinance is not necessary when a fund is created by statute. A county should keep in mind that the State Board of Accounts prescribes the use of fund accounting to provide accountability for government activities and financial status. This means that individual funds are used to segregate financial activity based on sources and uses. Permanent transfer of money from one fund to another clouds the transparency provided by fund accounting and should be infrequent, such as when specifically authorized by statute. Instead of transferring money from one fund to another, the appropriation should be transferred to the fund that has available money. This way, use of the money in a fund is kept transparent.

**DELINQUENT TAX OF EMPLOYEES**

IC 6-1.1-22-14 states in part: "On or before June 1, and December 1 each year...the disbursing officer of each political subdivision...shall certify the name and address of each person who has money due the person from the political subdivision to the treasurer of each county in which the political subdivision is located. Upon the receipt of this information, the county treasurer shall search the treasurer's records to ascertain if any person so certified to the treasurer is delinquent in the payment of property taxes."

IC 6-1.1-22-15 states in part: "If the county treasurer finds that a person whose name is certified to him...is delinquent in the payment of his taxes, he shall certify the name of that person and the amount of the delinquency to the official of the political subdivision who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer."

It is audit position that the disbursing officer of a county is the county auditor.

**ENCUMBERED APPROPRIATIONS-BALANCE AVAILABLE**

With the opening of a new budget year and a new set of ledgers, it is to the advantage of a county to review the unpaid purchase orders and contracts which remain on the ledgers as "encumbered."

Those items under contract are to be added for each appropriation account and the total carried to the new 2011 corresponding account. The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger sheet for 2011, with proper explanation, and added to the 2011 appropriation for the same purpose. By properly carrying out this procedure, the new year budget will not be expected to stand any expense not anticipated in making the budget.

We suggest the proper officials of the county make a listing of these encumbered items and make it part of their minutes in their last business meeting of the year. The Department of Local Government Finance should be sent a copy of the listing.

Keep in mind the appropriations encumbered and carried forward can be used for no other purpose other than the purchase order or the contract for which they were appropriated.

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**MONTHLY BANK RECONCILEMENTS**

IC 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of local officers, with the balance statements provided by the respective depositories."

**DONATIONS TO FOUNDATION**

IC 36-1-14-1(c) states: "Notwithstanding IC 8-1.5-2-6(d), a unit may donate the proceeds from the sale of a utility or facility or from a grant, a gift, a donation, an endowment, a bequest, a trust, or gaming revenue to a foundation under the following conditions:

- (1) The foundation is a charitable nonprofit community foundation.
- (2) The foundation retains all rights to the donation, including investment powers.
- (3) The foundation agrees to do the following:
  - (A) Hold the donation as a permanent endowment.
  - (B) Distribute the income from the donation only to the unit as directed by resolution of the fiscal body of the unit.
  - (C) Return the donation to the general fund of the unit if the foundation:
    - (i) loses the foundation's status as a public charitable organization;
    - (ii) is liquidated; or
    - (iii) violates any condition of the endowment set by the fiscal body of the unit."

IC 36-1-14-2 states: "A unit may use income received under this chapter from a community foundation only for purposes of the unit."

IC 36-1-2-23 defines a unit to mean a county, city, or town, or township.

Gaming revenue means tax revenue received under IC 4-33-12-6, IC 4-33-13, UC 4-35-8.5, or an agreement to share a city's or county's part of the tax revenue.

**CITY AND TOWN COURT COST FUND**

IC 33-37-7-6 states in part: "(a) The qualified municipality share to be distributed to each city and town maintaining a law enforcement agency that prosecutes at least fifty percent (50%) of the city's or town's ordinance violations in a circuit, superior, or county court located in the county is three percent (3%) of the amount of fees collected under the following:

- (1) IC 33-37-4-1(a) (criminal costs fees).
  - (2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
  - (3) IC 33-37-4-3(a) (juvenile costs fees).
  - (4) IC 33-37-4-4(a) (civil costs fees).
  - (5) IC 33-37-4-6(a)(1) (small claims costs fees).
  - (6) IC 33-37-4-7(a) (probate costs fees).
  - (7) IC 33-37-5-17 (deferred prosecution fees).
- (b) The county auditor shall determine the amount to be distributed to each city and town qualified under subsection (a) as follows:
- STEP ONE: Determine the population of the qualified city or town.
- STEP TWO: Add the populations of all qualified cities and towns determined under STEP ONE.

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**CITY AND TOWN COURT COST FUND (Continued)**

STEP THREE: Divide the population of each qualified city and town by the sum determined under STEP TWO.

STEP FOUR: Multiply the result determined under STEP THREE for each qualified city and town by the amount of the qualified municipality share.

(c) The county auditor shall distribute semiannually to each city and town described in subsection (a) the amount computed for that city or town under STEP FOUR of subsection (b)."

Each city and town that qualifies is encouraged to contact the County Auditor in their county each May and November about the distribution.

Several questions concerning the distribution of the City and Town Court Cost Fund by the County Auditor have been asked by city, town and county officials. The questions, along with our audit positions, are as follows:

Question #1     What must a municipality do to qualify for a share of the City and Town Court Cost Fund?

Answer #1       A municipality must maintain a law enforcement agency and prosecute at least fifty percent (50%) of its ordinance violations in a Circuit, Superior, or County Court located in the county. The County Auditor shall determine the amount to be distributed to each qualified city and town. (IC 33-37-7-6)

Question #2     Does a city ordinance violation filed in County Court qualify the city to receive such funds even if the case is dismissed by the city?

Answer #2       No. The city must prosecute the case in order to qualify.

Question #3     In which semiannual period does the city or town receive a share of such funds assuming only one (1) case is filed? Is it the period in which the case was filed or is it the period in which it was prosecuted?

Answer #3       The period in which the case was prosecuted would govern the period of distribution. Distributions are to be made semiannually (June and December) for the previous six (6) months collections.

Question #4     Can a city or a town with an Ordinance Violations Bureau qualify for the distribution?

Answer #4       Yes. IC 33-36-3-6(b) states that ordinances processed through an Ordinance Violations Bureau are not to be considered in determining whether the unit prosecuted at least fifty percent (50%) of its ordinance violations in a Circuit, Superior, or County Court.

Question #5     To what fund does a city/town receipt the distributions?

Answer #5       Distributions should be receipted to the General Fund.

**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE**

**Question #1:**     When publishing court claims is everything but jury published? (Judge's supplemental, payroll, public defender, court reporting, utilities, etc.)

**Answer #1:**       IC 36-2-6-3 excludes from publication requirements: salaries fixed by ordinance; per diem of jurors; and salaries of court officers.

**Question #2:**     Who decides if employees pay for their health insurance and what the rate will be, the commissioners or council?

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)**

- Answer #2:** IC 5-10-8 provides for health insurance contracts and self insurance plans by local units for their public employees. IC 5-10-8-2.6(c) allows for the county to pay a part of the employees' health insurance coverage but the county cannot pay for the entire amount of health care insurance costs. Although, it does not specifically identify a body of the county that is to carry out these duties, we recommend the board of county commissioners enter into contracts as the purchasing agency for the county but only after there is a proper appropriation by the county council for the costs of this contract or self insurance plan.
- Question #3:** When land is transferred what is the IC code that states all taxes need to be paid before the transfer can be completed?
- Answer #3:** IC 6-1.1-5-5.5(d) covers the required payment of taxes on parcels that are to be combined or split. We are not aware of other statutes requiring the payment of property taxes prior to the transfer of real property.
- Question #4:** Is there going to be a newly elected meeting for assessors, council members, or commissioners?
- Answer #4:** State Board of Accounts does not provide newly elected training for these officials. However, these officers are included in the newly elected training offered by the Association of Indiana Counties (AIC) on January 24, 2011. Assessing officials will be notified of their education opportunities by the Department of Local Government Finance (DLGF).
- Question #5:** Can you explain the process of reimbursement to a county when a full time prosecutor is contracted to work as a special prosecutor in another county? Specifically, does a full time prosecutor in a county other than their own receive payment from that county?
- Answer #5:** Under IC 33-39-1-6(h), if the special prosecutor is regularly employed as a full-time prosecuting attorney or deputy prosecuting attorney, the compensation for the special prosecutor's services: (1) shall be paid out of the appointing county's unappropriated funds to the treasurer of the county in which the special prosecutor serves; and (2) must include a per diem equal to the regular salary of a full-time prosecuting attorney of the appointing circuit, travel expenses, and reasonable accommodation expenses actually incurred. The full-time prosecutor or deputy will be paid for their services by their county of regular employment. The special prosecutor should submit claims for their travel and lodging expenses as they normally would for traveling on county business.
- Question #6:** Official bonds – Does the county council set the amount of the bond for the treasurer, auditor, sheriff, clerk, etc.? If so, at what time of the year should the council do this?
- Answer #6:** IC 5-4-1-18 sets the bond amounts for auditors, treasurers, recorders, surveyors, sheriffs, coroners, assessors and clerks. It also allows the county council to set the bond amount for those not covered by the statute or other the council may by ordinance authorize the purchase of a blanket bond or crime insurance policy.
- Question #7:** Tax Refunds – Do these claims need to be approved by the county commissioners before payment is made? If I read the Auditor's manual correctly, page 9-50, they have to be approved by commissioners. This results in more interest that we have to pay.



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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)**

**Answer #7:** The Accounting and Uniform Compliance Guidelines Manual for County Auditors, page 9-50 is based on IC 6-1.1-26, sections 1 through 4 and it states the following:

“A person, or his/her heirs, personal representative, or successors, may file a claim for refund of all or a portion of a tax installment which he has paid. The claim must be filed with the auditor of the county in which the taxes were originally paid, within three (3) years after the taxes are first due, on County Form No. 17T, Claim for Refund of Taxes, prescribed by the State Board of Accounts.

The claim shall be based upon one of the following grounds: (1) taxes on the same property have been assessed and paid more than once for the same year; (2) the taxes, as a matter of law, were illegal; or (3) there was a mathematical error either in the computations of the assessment upon which the taxes were based or in the computation of the taxes. [IC 6-1.1-26-1]

If the claim is for refund of taxes paid on an assessment made or determined by the Department of Local Government Finance and the claim is based upon the grounds provided in items (2) and (3) of the above cited statute [IC 6-1.1-26-1], the county auditor shall forward the claim to the Department of Local Government Finance for approval or disapproval. [IC 6-1.1-26-2]

A refund claim which is not subject to review by the Department of Local Government Finance under IC 6-1.1-26-2 shall be either approved or disapproved by the county auditor, the county treasurer, and the county assessor. If the claim for refund is disapproved by either the county auditor, the county treasurer, or the county assessor, the claimant may appeal that decision to the Indiana Board. The claimant must initiate the appeal and the Indiana Board shall hear the appeal in the same manner as assessment appeals are initiated and heard. [IC 6-1.1-26-3]

The county auditor shall submit a refund claim to the board of county commissioners for final review after the appropriate county officials either approve or disapprove the claim. The county board of commissioners shall disallow a refund claim if one of the appropriate county officials does not approve the claim. The county board of commissioners may either allow or disallow a refund claim which is approved by the county auditor, the county treasurer and the county assessor. When the county board of commissioners disallows a claim, the claimant may appeal that decision to the Indiana Board. [IC 6-1.1-26-4]”

At the same time, IC 6-1.1-15-11 states: If a review or appeal authorized under this chapter results in a reduction of the amount of an assessment or if the DLGF on its own motion reduces an assessment, the taxpayer is entitled to a credit in the amount of any overpayment of tax on the next successive tax installment, if any, due in that year. After the credit is given, the county auditor shall: (1) determine if a further amount is due the taxpayer; and (2) if a further amount is due the taxpayer, without claim or an appropriation being required, pay the amount due the taxpayer. Therefore, determining the appropriate body to authorize a tax refund is a function of the reason for giving the tax refund. The authorizing body may be the DLGF, the board of county commissioners after approval or disapproval of the county auditor, treasurer and assessor, or by the body providing the final determination on review or appeal of the assessment.

**Question #8:** Surplus Tax Checks – Do these claims need to be approved by the county commissioners before payment is made?

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)**

- Answer #8:** No, IC 6-1.1-26-6 states the taxpayer may file a verified claim for surplus tax. The county treasurer or auditor shall require reasonable proof of payment by the person making the claim. If the claim is approved by the auditor and treasurer, the county auditor shall issue a warrant to the taxpayer.
- Question #9:** Tax Sale Redemption Checks – Do these claims need to be approved by the county commissioners before payment is made?
- Answer #9:** No, IC 6-1.1-25-3 states the county auditor shall issue a warrant when the real property is redeemed and the certificate of sale is surrendered.
- Question #10:** When an employee has to leave early in the morning to get to a conference or to a meeting and arrives home in the evening, is the county to pay them their hourly wage for the entire time they are gone? Or just the normal work day?
- Answer #10:** The county should have written policies regarding traveling on work time or a person's own time to conferences and meetings away from the person's normal place of work. Additionally, hours paid to employees and officers should be for hours worked on county business. A person attending a conference or meeting may be afforded some personal time for meals, sleeping, and recreation when the conference or meeting is not in session.
- Question #11:** When a county contracts with a sheriff for the salary and pays him ½ the salary of a Prosecuting Attorney can the sheriff keep the tax warrant money or does he need to turn that over to the county?
- Answer #11:** IC 36-2-13-2.5(b) states: "A sheriff's salary contract must contain the following provisions: (1) A fixed amount of compensation for the sheriff in place of fee compensation. (2) Payment of the full amount of the sheriff's compensation from the county general fund...(3) Deposit by the sheriff of the sheriff's tax warrant collection fees...in the county general fund for use for any general fund purpose. IC 36-2-13-2.8 which allows for a sheriff salary also allows for the sheriff to retain the tax warrant collection fees. IC 36-2-13-17 provides for the maximum amount of compensation under either of the aforementioned methods.
- Question #12:** Does the council have any control of the sheriff's commissary fund? Can they freeze the spending of the commissary fund?
- Answer #12:** IC 36-8-10-21(d) allows the sheriff or sheriff's designee at the sheriff or sheriff's designee's discretion and without appropriation by the county fiscal body may disburse money from the commissary fund for specific purposes listed under this statute. However, under IC 36-8-10-21(d)(9) after listing these purposes it states: " any other purpose that benefits the sheriff's department that is mutually agreed upon by the county fiscal body and the county sheriff." Therefore if not for one of the purposes listed under subsections (1)-(8) the agreement of the council would be required.
- Question #13:** Taxpayer files an appeal. I know they are to pay taxes while waiting for the outcome. Is there any recourse if they do not pay?

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- Answer #13:** IC 6-1.1-15-10(a) states in part: "...the taxpayer shall pay taxes when the property tax installments come due unless collection is enjoined pending final determination for judicial review." This statute further allows that the amount of taxes required to be paid is the assessed value reported by the taxpayers on the personal property tax return or for real property the immediately preceding year's assessment. If the amount due is delinquent it would be subject to penalties under IC 6-1.1-37-10. As these properties are in a statutory process, we have not taken audit exception to not applying the tax sale statutes. Likewise, we would not take audit exception if your county attorney determines that your county should follow the tax sale statutes.
- Question #14:** You have said in the past that counties should not accept gifts from office supply vendors. How is this any different than a vendor bringing cookies, fruit baskets, candy, etc. to the office at Christmas time?
- Answer #14:** It's not. Any such donations become county property. Whether perishable or not, donated items should be used for county purposes.
- Question #15:** We have 2 emergency management grants that have been dormant since 2004. Can these be transferred to county general?
- Answer #15:** You need to expend as required per your grant agreement or contact the grantor agency for instructions to determine if the funds should be returned or the grant agreement is to be amended. If amended, this should be in writing

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**RATES FOR LEGAL ADVERTISING**

Effective January 1, 2011

The following rates, effective January 1, 2011, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(3). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. After December 31, 2009 a newspaper or qualified publication may, effective January 1 of any year increase the basic charges by not more than 2.75% more than the basic charges that were in effect during the previous year.

**5 Pica 8 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.2212	0.3309	0.4417	0.5521
7.5	0.2065	0.3088	0.4122	0.5153
8	0.1936	0.2895	0.3865	0.4831
9	0.1721	0.2573	0.3435	0.4294
10	0.1549	0.2316	0.3092	0.3865
12	0.1290	0.1930	0.2576	0.3221
Rate/Square	5.69	8.51	11.36	14.2

**5 Pica 10 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.2275	0.3402	0.4541	0.5677
7.5	0.2123	0.3175	0.4239	0.5298
8	0.1990	0.2977	0.3974	0.4967
9	0.1769	0.2646	0.3532	0.4415
10	0.1592	0.2381	0.3179	0.3974
12	0.1327	0.1985	0.2649	0.3311
Rate/Square	5.69	8.51	11.36	14.2

**6 Pica 3 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.2439	0.3647	0.4869	0.6086
7.5	0.2276	0.3404	0.4544	0.5680
8	0.2134	0.3191	0.4260	0.5325
9	0.1897	0.2837	0.3787	0.4733
10	0.1707	0.2553	0.3408	0.4260
12	0.1423	0.2128	0.2840	0.3550
Rate/Square	5.69	8.51	11.36	14.2

**6 Pica 4 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.2470	0.3694	0.4931	0.6164
7.5	0.2305	0.3448	0.4602	0.5753
8	0.2161	0.3232	0.4315	0.5393
9	0.1921	0.2873	0.3835	0.4794
10	0.1729	0.2586	0.3452	0.4315
12	0.1441	0.2155	0.2876	0.3595
Rate/Square	5.69	8.51	11.36	14.2

**6 Pica 6 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.2536	0.3793	0.5063	0.6329
7.5	0.2367	0.3540	0.4726	0.5907
8	0.2219	0.3319	0.4430	0.5538
9	0.1973	0.2950	0.3938	0.4923
10	0.1775	0.2655	0.3544	0.4430
12	0.1479	0.2213	0.2954	0.3692
Rate/Square	5.69	8.51	11.36	14.2

**6 Pica 7 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.2567	0.3840	0.5126	0.6407
7.5	0.2396	0.3584	0.4784	0.5980
8	0.2246	0.3360	0.4485	0.5606
9	0.1997	0.2986	0.3987	0.4983
10	0.1797	0.2688	0.3588	0.4485
12	0.1498	0.2240	0.2990	0.3737
Rate/Square	5.69	8.51	11.36	14.2

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6 Pica 9 Point Column					7 Pica Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2634	0.3939	0.5258	0.6573	7	0.2731	0.4085	0.5453	0.6816
7.5	0.2458	0.3676	0.4908	0.6134	7.5	0.2549	0.3812	0.5089	0.6362
8	0.2304	0.3447	0.4601	0.5751	8	0.2390	0.3574	0.4771	0.5964
9	0.2048	0.3064	0.4090	0.5112	9	0.2124	0.3177	0.4241	0.5301
10	0.1844	0.2757	0.3681	0.4601	10	0.1912	0.2859	0.3817	0.4771
12	0.1536	0.2298	0.3067	0.3834	12	0.1593	0.2383	0.3181	0.3976
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

  

7 Pica 1 Point Column					7 Pica 3 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2762	0.4131	0.5515	0.6894	7	0.2829	0.4231	0.5648	0.7059
7.5	0.2578	0.3856	0.5147	0.6434	7.5	0.2640	0.3949	0.5271	0.6589
8	0.2417	0.3615	0.4826	0.6032	8	0.2475	0.3702	0.4942	0.6177
9	0.2149	0.3213	0.4290	0.5362	9	0.2200	0.3291	0.4393	0.5491
10	0.1934	0.2892	0.3861	0.4826	10	0.1980	0.2961	0.3953	0.4942
12	0.1611	0.2410	0.3217	0.4021	12	0.1650	0.2468	0.3294	0.4118
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

  

7 Pica 6 Point Column					9 Pica Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2926	0.4377	0.5842	0.7303	7	0.3512	0.5252	0.7011	0.8763
7.5	0.2731	0.4085	0.5453	0.6816	7.5	0.3277	0.4902	0.6543	0.8179
8	0.2561	0.3830	0.5112	0.6390	8	0.3073	0.4595	0.6134	0.7668
9	0.2276	0.3404	0.4544	0.5680	9	0.2731	0.4085	0.5453	0.6816
10	0.2048	0.3064	0.4090	0.5112	10	0.2458	0.3676	0.4908	0.6134
12	0.1707	0.2553	0.3408	0.4260	12	0.2048	0.3064	0.4090	0.5112
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

  

9 Pica 4 Point Column					9 Pica 5 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.3640	0.5444	0.7268	0.9085	7	0.3675	0.5497	0.7338	0.9172
7.5	0.3398	0.5081	0.6783	0.8479	7.5	0.3430	0.5131	0.6849	0.8561
8	0.3185	0.4764	0.6359	0.7949	8	0.3216	0.4810	0.6421	0.8026
9	0.2831	0.4235	0.5653	0.7066	9	0.2859	0.4275	0.5707	0.7134
10	0.2548	0.3811	0.5087	0.6359	10	0.2573	0.3848	0.5137	0.6421
12	0.2124	0.3176	0.4240	0.5299	12	0.2144	0.3207	0.4280	0.5351
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

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9 Pica 6 Point Column					9 Pica 9 Point Column				
Type Size	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	1	2	3	4		1	2	3	4
7	0.3707	0.5544	0.7400	0.9250	7	0.3804	0.5690	0.7595	0.9494
7.5	0.3460	0.5174	0.6907	0.8634	7.5	0.3551	0.5310	0.7089	0.8861
8	0.3243	0.4851	0.6475	0.8094	8	0.3329	0.4978	0.6646	0.8307
9	0.2883	0.4312	0.5756	0.7195	9	0.2959	0.4425	0.5907	0.7384
10	0.2595	0.3881	0.5180	0.6475	10	0.2663	0.3983	0.5316	0.6646
12	0.2162	0.3234	0.4317	0.5396	12	0.2219	0.3319	0.4430	0.5538
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

  

9 Pica 10 Point Column					10 Pica Column				
Type Size	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	1	2	3	4		1	2	3	4
7	0.3835	0.5736	0.7657	0.9572	7	0.3902	0.5835	0.7790	0.9737
7.5	0.3580	0.5354	0.7147	0.8934	7.5	0.3642	0.5446	0.7270	0.9088
8	0.3356	0.5019	0.6700	0.8375	8	0.3414	0.5106	0.6816	0.8520
9	0.2983	0.4462	0.5956	0.7445	9	0.3035	0.4539	0.6059	0.7573
10	0.2685	0.4015	0.5360	0.6700	10	0.2731	0.4085	0.5453	0.6816
12	0.2237	0.3346	0.4467	0.5583	12	0.2276	0.3404	0.4544	0.5680
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

  

10 Pica 1 Point Column					10 Pica 6 Point Column				
Type Size	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	1	2	3	4		1	2	3	4
7	0.3933	0.5882	0.7852	0.9815	7	0.4097	0.6127	0.8179	1.0224
7.5	0.3671	0.5490	0.7329	0.9161	7.5	0.3824	0.5719	0.7634	0.9542
8	0.3441	0.5147	0.6871	0.8588	8	0.3585	0.5361	0.7157	0.8946
9	0.3059	0.4575	0.6107	0.7634	9	0.3186	0.4766	0.6362	0.7952
10	0.2753	0.4117	0.5496	0.6871	10	0.2868	0.4289	0.5725	0.7157
12	0.2294	0.3431	0.4580	0.5725	12	0.2390	0.3574	0.4771	0.5964
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

  

10 Pica 11 Point Column					11 Pica Column				
Type Size	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	1	2	3	4		1	2	3	4
7	0.4261	0.6372	0.8506	1.0633	7	0.4292	0.6419	0.8569	1.0711
7.5	0.3977	0.5947	0.7939	0.9924	7.5	0.4006	0.5991	0.7997	0.9997
8	0.3728	0.5576	0.7443	0.9304	8	0.3755	0.5617	0.7498	0.9372
9	0.3314	0.4956	0.6616	0.8270	9	0.3338	0.4993	0.6665	0.8331
10	0.2982	0.4461	0.5954	0.7443	10	0.3004	0.4493	0.5998	0.7498
12	0.2485	0.3717	0.4962	0.6203	12	0.2504	0.3744	0.4998	0.6248
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

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11 Pica 3 Point Column					11 Pica 8 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.4389	0.6565	0.8763	1.0954	7	0.4553	0.6810	0.9091	1.1363
7.5	0.4097	0.6127	0.8179	1.0224	7.5	0.4250	0.6356	0.8485	1.0606
8	0.3841	0.5744	0.7668	0.9585	8	0.3984	0.5959	0.7954	0.9943
9	0.3414	0.5106	0.6816	0.8520	9	0.3541	0.5297	0.7070	0.8838
10	0.3073	0.4595	0.6134	0.7668	10	0.3187	0.4767	0.6363	0.7954
12	0.2561	0.3830	0.5112	0.6390	12	0.2656	0.3972	0.5303	0.6629
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

  

12 Pica 5 Point Column					13 Pica 2 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.4846	0.7248	0.9675	1.2094	7	0.5139	0.7685	1.0259	1.2824
7.5	0.4523	0.6764	0.9030	1.1287	7.5	0.4796	0.7173	0.9575	1.1969
8	0.4240	0.6342	0.8465	1.0582	8	0.4496	0.6725	0.8977	1.1221
9	0.3769	0.5637	0.7525	0.9406	9	0.3997	0.5977	0.7979	0.9974
10	0.3392	0.5073	0.6772	0.8465	10	0.3597	0.5380	0.7181	0.8977
12	0.2827	0.4228	0.5644	0.7055	12	0.2997	0.4483	0.5984	0.7481
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

  

13 Pica 6 Point Column					13 Pica 7 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.5267	0.7878	1.0516	1.3145	7	0.5299	0.7925	1.0578	1.3223
7.5	0.4916	0.7353	0.9815	1.2269	7.5	0.4945	0.7396	0.9873	1.2342
8	0.4609	0.6893	0.9202	1.1502	8	0.4636	0.6934	0.9256	1.1570
9	0.4097	0.6127	0.8179	1.0224	9	0.4121	0.6164	0.8228	1.0285
10	0.3687	0.5514	0.7361	0.9202	10	0.3709	0.5547	0.7405	0.9256
12	0.3073	0.4595	0.6134	0.7668	12	0.3091	0.4623	0.6171	0.7713
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

  

14 Pica 1 Point Column					14 Pica 7 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.5494	0.8216	1.0968	1.3710	7	0.5689	0.8508	1.1357	1.4197
7.5	0.5127	0.7669	1.0237	1.2796	7.5	0.5309	0.7941	1.0600	1.3250
8	0.4807	0.7189	0.9597	1.1996	8	0.4978	0.7445	0.9938	1.2422
9	0.4273	0.6390	0.8531	1.0663	9	0.4425	0.6617	0.8834	1.1042
10	0.3846	0.5751	0.7678	0.9597	10	0.3982	0.5956	0.7950	0.9938
12	0.3205	0.4793	0.6398	0.7997	12	0.3318	0.4963	0.6625	0.8281
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

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15 Pica 4 Point Column					17 Pica 8 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.5981	0.8946	1.1942	1.4927	7	0.6894	1.0311	1.3764	1.7206
7.5	0.5583	0.8349	1.1146	1.3932	7.5	0.6435	0.9624	1.2847	1.6058
8	0.5234	0.7827	1.0449	1.3061	8	0.6033	0.9022	1.2044	1.5055
9	0.4652	0.6958	0.9288	1.1610	9	0.5362	0.8020	1.0706	1.3382
10	0.4187	0.6262	0.8359	1.0449	10	0.4826	0.7218	0.9635	1.2044
12	0.3489	0.5218	0.6966	0.8707	12	0.4022	0.6015	0.8029	1.0037
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

  

20 Pica 4 Point Column					20 Pica 5 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.7932	1.1863	1.5836	1.9796	7	0.7967	1.1916	1.5907	1.9883
7.5	0.7403	1.1073	1.4781	1.8476	7.5	0.7436	1.1122	1.4846	1.8558
8	0.6941	1.0380	1.3857	1.7321	8	0.6971	1.0426	1.3918	1.7398
9	0.6169	0.9227	1.2317	1.5397	9	0.6197	0.9268	1.2372	1.5465
10	0.5553	0.8304	1.1086	1.3857	10	0.5577	0.8341	1.1135	1.3918
12	0.4627	0.6920	0.9238	1.1547	12	0.4648	0.6951	0.9279	1.1599
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

  

21 Pica 6 Point Column					22 Pica 9 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.8389	1.2546	1.6748	2.0935	7	0.8876	1.3276	1.7722	2.2152
7.5	0.7829	1.1710	1.5631	1.9539	7.5	0.8285	1.2391	1.6540	2.0675
8	0.7340	1.0978	1.4654	1.8318	8	0.7767	1.1616	1.5506	1.9383
9	0.6525	0.9758	1.3026	1.6283	9	0.6904	1.0325	1.3783	1.7229
10	0.5872	0.8782	1.1724	1.4654	10	0.6213	0.9293	1.2405	1.5506
12	0.4893	0.7319	0.9770	1.2212	12	0.5178	0.7744	1.0338	1.2922
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

  

30 Pica 10 Point Column					31 Pica 1 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.2029	1.7991	2.4016	3.0020	7	1.2127	1.8137	2.4210	3.0263
7.5	1.1227	1.6791	2.2415	2.8018	7.5	1.1318	1.6927	2.2596	2.8246
8	1.0525	1.5742	2.1014	2.6267	8	1.0611	1.5869	2.1184	2.6480
9	0.9356	1.3993	1.8679	2.3349	9	0.9432	1.4106	1.8830	2.3538
10	0.8420	1.2593	1.6811	2.1014	10	0.8489	1.2696	1.6947	2.1184
12	0.7017	1.0495	1.4009	1.7511	12	0.7074	1.0580	1.4123	1.7653
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2



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