ITEMS TO REMEMBER

SEPTEMBER

September 2:  Last day for the first publication of township budgets (10 days prior to the public hearing). (IC 6-1.1-17-3)

September 6:  Legal Holiday - Labor Day (IC 1-1-9-1)

September 9:  Last date for second publication of township budgets (3 days before the public hearing). (IC 5-3-1-2)

September 17: Last date to file proposed budget with county council for non-binding recommendations. (IC 6-1.1-17-3.5)

September 22: Meeting of County Board of Tax Adjustment. (IC 6-1.1-29-4) Each County Board of Tax Adjustment, if applicable, shall hold its first meeting of each year on September 22nd or on the first business day after September 22nd if September 22nd is not a business day.

NOTE: The Township Board should set the salaries of township officials and employees in conjunction with the preparation and completion of the township budget using Township Form 17.

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

NOTE: Please contact the Indiana Department of Revenue for State withholding requirements.

OCTOBER

October 11:  Legal Holiday - Columbus Day (IC 1-1-9-1)

October 15:  Last day to make pension report and payment for third quarter by townships participating in PERF.

October 19:  Last date to file appeals for an excessive tax levy. (IC 6-1.1-18.5-12)

October 22:  Last date for public hearing on proposed budget (at least 10 days prior to the adoption of the budget). Ten (10) or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of the political subdivision not more than seven (7) days after the hearing. (IC 6-1.1-17-5)

October 31:  Last day to file quarterly report for third quarter to Internal Revenue Service.
OCTOBER
(Continued)

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

NOTE: Please contact the Indiana Department of Revenue for State withholding requirements.

NOVEMBER

November 1: Last day for townships to adopt budgets for the next calendar year and to fix tax levies. (IC 6-1.1-17-5)

November 2: On or before November 2 all duties of the County Board of Tax Adjustment must be completed, except for a consolidated city and county, and in a county containing a second class city. (IC 6-1.1-17-9).

November 11: Legal Holiday – Veterans’ Day (IC 1-1-9-1)

November 25: Legal Holiday - Thanksgiving Day (IC 1-1-9-1)

November 30: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the trustee shall certify a list of the names and addresses to the county treasurer of each person who has money due the person from the township. (IC 6-1.1-22-14)

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

NOTE: Please contact the Indiana Department of Revenue for State withholding requirements.

STATE BOARD OF ACCOUNTS CALLED MEETINGS

Once again the State Board of Accounts is (in accordance with IC 5-11-14-1) calling a meeting of all Township Trustees in conjunction with the Township Convention September 26 to September 29, 2010, in Indianapolis. The Indiana Township Association will again provide for arrangements of the meeting location at the Sheraton, Keystone at the Crossing.

Many items pertaining to our audits of townships will be discussed at our meeting on Wednesday September 29, 2010, including, a presentation concerning the new Web-Based Electronic Reporting. We anticipate having updates to the Township Manual and other materials on our website at: www.in.gov/sboa.

We are also calling a meeting for all newly elected Township Trustees to be held in Indianapolis on November 17, 2010. The United Township Association will provide for the arrangements of the meeting location at the Marriott East in conjunction with the United Township meeting November 15 to November 17, 2010.
ATTORNEY GENERAL OFFICIAL OPINION 90-10 – NOTARIAL ACTS

The Attorney General of the State of Indiana, in response to a request for an opinion on whether a township trustee is required to put an expiration date on an act he performs that a notary public may perform in Indiana, issued Official Opinion 90-10 which provided:

It is therefore, my Official Opinion that a township trustee in not required by statute to put the expiration date of his term on an act he performs that a notary may perform in Indiana.

If a township trustee complied with Indiana Code Chapter 33-16-8 (now IC 33-42-5) by attesting a notarial act with a seal indicating his official character and appends to it his date of election as township trustee, acknowledgments to deeds or other instruments taken by the township trustee shall be recorded in the same manner and way as if they had been acknowledged by a notary public.

Although there is no legal requirement in Indiana that a township trustee include the date upon which the trustee’s current term will end, that information might be helpful to anyone reviewing the notarized document. A trustee may voluntarily add the date upon which his current term of office is expected to end.

Authorization Recording

IC 33-42-5-1 states "A township trustee may perform any act that a notary public may perform in Indiana. Acknowledgments to deeds or other instruments taken by a trustee shall be recorded as if the acknowledgments had been acknowledged before a notary public."

Seal Requirements

IC 33-42-5-2 states "Before a trustee may perform a notarial act, the trustee must obtain a seal that can stamp upon paper a distinct impression that indicates the trustee's official character, along with any other information that the trustee chooses. A notarial act of a trustee that is not attested by a seal is void."

Appendage of Trustee's Date of Election

IC 33-42-5-3 states "When signing any certificate of acknowledgment, jurat, or other official document, the trustee must append to it the trustee's date of election as a trustee."

Prohibition on Collecting Fee

IC 33-42-5-4 states "A trustee may not receive a fee for performing a notarial act."

Prohibited Acts

IC 33-42-5-5 states "A trustee may not perform an act that is prohibited to a notary public."
PAYMENTS TO BANKS OF COMPENSATION DUE EMPLOYEES

Pursuant to IC 5-10-9, an employee of the township may make a written request that any compensation due them from the township be deposited to their account in a bank or trust company.

IC 5-10-9-2 states "An employee of a municipal corporation may make a written request that any compensation due him from the municipal corporation be deposited to his account in a bank or trust company. Upon receipt of request, the officer responsible for making the disbursements may: (1) draw a check in favor of the bank or trust company set forth in the request for the credit of the employee; or (2) in the event more than one (1) employee of the same municipal corporation designates the same bank or trust company, draw a single check in favor of the bank or trust company for the total amount due the employees and transmit the check to the bank or trust company identifying each employee and the amount to be deposited in each employee's account."

The State Board of Accounts is of the audit position if any employee desires that the fiscal officer transmit his or her compensation to a bank, a written request must be furnished to the fiscal officer. The written request should clearly indicate the bank or trust company and the period of time to be covered.

If the fiscal officer agrees to honor the request and for any continued issuance of individual payroll checks, we suggest the checks be made out: "Pay to the order of the Bank or Trust Company for John Doe." The original check would be delivered to the Bank or Trust Company, the second copy given to the employee as a receipt for deductions, and the third copy retained by the fiscal officer as check register.

PUBLIC NATURE OF RECORDS AND MEETINGS

We are often asked about public access to records and meetings

IC 5-14-15-3 states in part "Except as provided in section 6.1 of this chapter, 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."

IC 5-14-3-3 states in part (a) "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 section 4 of this chapter. A request for inspection or copying must: (1) identify with reasonable particularity the record being requested; and (2) be, at the discretion of the agency, in writing or in a form provided by the agency. No request may be denied because the person making the request refuses to state the purpose of the request, unless such condition is required by other applicable statute."

Andrew Kossack, Public Access Counselor, may be contacted at 1-800-228-6013 or 317-234-0906 concerning access to public records or public meetings. The Public Access Counselor website is http://www.in.gov/pac/index.htm

MILEAGE REIMBURSEMENT AND GENERAL FORM 101 – MILEAGE CLAIM

IC 36-6-8-3 concerning township trustee mileage reimbursement provides in part (b) "The township executive is entitled to a sum for mileage in the performance of official duties equal to the sum per mile paid to state officers and employees. However, this subsection does not apply when the township executive uses a township vehicle in the performance of official duties."
MILEAGE REIMBURSEMENT AND GENERAL FORM 101 – MILEAGE CLAIM
(Continued)

The current rate allowed is $.40 per mile as of October 1, 2009. Mileage Claim Form Number 101 shall be properly completed, listing dates of authorized travel, details of travel, miles traveled, nature of business, etc., for reimbursements for mileage before payment is made.

Official Opinion 74 of the Indiana Attorney General, issued in 1953, concluded there is no statutory authority for payment of a fixed amount of travel allowance to public employees and that a public employer may not reimburse an employee for travel expense which is, in fact, not incurred by the employee. Also, there is no authority for a travel allowance to be paid without regard to the number of miles, if any, actually traveled.

Therefore, the State Board of Accounts is of the audit position that a fixed amount for travel allowance should not be paid. The prescribed method is to reimburse the employee for travel on the basis of a claim filed on Mileage Claim, Form 101.

FORM APPROVALS

Please be reminded of the form approval process as discussed in the Accounting and Uniform Compliance Guidelines Manual for Townships at http://www.in.gov/sboa/files/twp2009_013.pdf. The use of computerized systems provide for an easier process of electronic submission and approval. Accordingly, please submit all future form approval requests electronically by e-mail for consideration. You should include the request on letterhead which shows the name of the township, address, trustee or other name of the official submitting, etc., along with the forms requested for approval. The township submitting the request will receive a reply by e-mail.

Please send all electronic form approval requests to bfancher@sboa.in.gov. Please ensure the e-mail subject line reads exactly Form Approval 2010 (make sure you only use one space between form and approval and 2010). Future year submissions should include the applicable year, i.e., 2011, 2012 etc.

Forms approval requests not submitted electronically, will also receive an e-mail reply if we can determine an e-mail address.

Any township desiring to receive a stamped hardcopy form approval (whether submitting the form approval request electronically or by mail) may receive a stamped hard copy by return mail by providing a self-addressed stamped envelope with your request.

CONFLICT OF INTEREST FORMS


Similar to the information concerning form approvals noted above, please submit all future conflict of interest forms electronically by e-mail. The individual submitting the request will receive a reply by e-mail.
CONFLICT OF INTEREST FORMS
(Continued)

Please send all electronic Conflict of Interest Form submissions to bfancher@sboa.in.gov. Please ensure the e-mail subject line reads exactly Conflict of Interest Forms 2010 (make sure you only use one space between form and approval and 2010). Future year submissions should include the applicable year, i.e., 2011, 2012 etc.

Conflict of Interest Forms not submitted electronically, will also receive an e-mail reply if we can determine an e-mail address.

Any individual desiring to receive a stamped hardcopy form approval (whether submitting the Conflict of Interest Form electronically or by mail) may receive a stamped hard copy by return mail by providing a self-addressed stamped envelope with your request.

STAN METTLER

Stan Mettler, a State Board of Accounts Township Supervisor since 1997 stated he wanted us to share with everyone he has retired. Stan always enjoyed his time working with township officials and we certainly appreciated his many contributions.