



Last updated April 16, 2025

Fines and Fees

This list includes an explanation of the fines and fees that are remitted to the Comptroller via electronic funds transfer (EFT), including, but not limited to:

INFRACTION JUDGMENT – [IC 34-28-5-5](#)

Funds collected by the Clerk of Courts as judgments for violations of statutes or ordinances, or for pleading nolo contendere for a moving traffic violation, are remitted on a monthly basis to the County Auditor. The County Auditor remits the judgment amounts to the Comptroller each June and December. The State Board of Accounts (SBOA) has prescribed Fund 7102 for this purpose.

OVERWEIGHT VEHICLE FINE - [IC 9-20-4](#)

Civil penalties related to the transportation of a load on a registered and licensed vehicle, or combination of vehicles, in excess of the limit fixed in the application for registration. The fine is collected by the County Clerk and is remitted to the County Auditor on a monthly basis. The County Auditor remits the fines to the Comptroller each June and December. SBOA has designated Fund 7103 for this purpose.

SPECIAL DEATH BENEFIT - [IC 35-33-8-3.2](#)

A \$5 fee is collected by the Clerk of the Circuit Court or the County Sheriff if authorized to accept bail bonds. This fee applies to surety bonds, cash or securities deposits equal to the bail amount, and real estate bonds, where 33% of the true tax value (minus encumbrances) meets or exceeds the bail amount.

The Clerk or Sheriff retains the \$5 special death benefit fee when a defendant posts bail by depositing cash or securities equal to at least 10% of the bail amount. The fee is not dependent on the case outcome.

The Clerk or Sheriff remits fees to the County Auditor monthly. The County Auditor sends the funds to the Comptroller's Office in June and December, where they are deposited into the Public Employees' Retirement Fund. SBOA has designated Fund 7104 for this purpose.

SALE DISCLOSURE FEE - [IC 6-1.1-5.5-4](#)

Before a conveyance document is filed with the County Auditor, a sales disclosure form must be filed. The County Assessor uses this information to determine trending factors based on sales data.

A \$20 sales disclosure fee must be paid at the time of filing. Of this amount, \$10 is retained by the county and deposited into the County Sales Disclosure Fund, while the remaining \$10 is sent

to the Comptroller during the June and December settlements.

Each county should maintain two sales disclosure funds: one for its share of the fee and another for the state's share. SBOA has designated Fund 7105 for the this purpose.

CORONER'S CONTINUING EDUCATION FEE - [IC 16-37-1-9](#)

If a local health department charges a fee for a Certificate of Death under IC 16-20-1-27, a \$2.50 coroners' education fee must be added to the rate for certificates issued between June 30, 2023, and July 1, 2028.

The local health department deposits this fee with the County Auditor each month. The County Auditor remits the funds to the Comptroller during the June and December settlements. SBOA has designated Fund 7106 for this purpose.

ADULT & JUVENILE OFFENDER INTERSTATE COMPACT FEE - [IC 11-13-4.5-4](#)

A \$125 application fee is charged to parolees and probationers who apply to leave the state.

- The parole fee is collected by the State Department of Corrections.
- The probationer fee is collected by county probation departments or County Clerks and remitted monthly to the County Auditor.

Of the fees remitted to the County Auditor:

- 50% is deposited into the County Offender Transportation Fund.
- 50% is deposited into a separate fund, the Adult & Juvenile Offender Compact Fee Fund, and remitted to the Comptroller during the June and December settlements.

SBOA has designated Fund 7107 for this purpose.

MORTGAGE RECORDING FEE - [IC 24-9-9-3](#)

The County Recorder charges a \$3 fee for each mortgage recorded. The fee is remitted to the County Auditor on a monthly basis.

- \$0.50 is deposited into the County Recorder's Records Perpetuation Fund.
- \$2.50 is deposited into the Mortgage Fee Fund and remitted to the Comptroller during the June and December settlements.

SBOA has designated Fund 7108 for this purpose.

CHILD RESTRAINT FINE - [IC 9-19-11](#)

The county, city and town court clerks collect fines for violation of improper or non-existent child restraint systems in vehicles and remit them to the County Auditor on a monthly basis. The child restraint fines are remitted to the Comptroller during the June and December settlements. SBOA has prescribed Fund 7113 for this purpose.

CANINE RESEARCH AND EDUCATION FUND - [IC 6-9-39-7](#)

If a county fiscal body adopts a County Option Dog Tax, 20% of the collected funds must be remitted to the Comptroller for deposit into the Canine Research and Education Fund. The remaining 80% is retained by the county for purposes designated by the fiscal body.

The County Auditor is responsible for remitting 20% of the collections to the Comptroller during the June and December settlements. SBOA has designated Fund 7109 for this purpose.

FOREST RESTORATION FUND - [IC 6-1.1-6-24](#)

For classified forest or wildlands property designated after June 30, 2006 and withdrawn after July 1, 2007, back taxes, interest, and withdrawal penalties apply.

The Department of Natural Resources (DNR) provides a worksheet to calculate back taxes, interest and penalties. Back taxes are assessed as if the property had never been classified, using the tax rates and Property Tax Replacement Credit (PTRC) rates in effect for each applicable year. Taxes are calculated for either the number of years the property was classified or a maximum of 10 years, whichever is less. Interest accrues at a rate of 10% per year for each year of back taxes owed.

Withdrawal penalties include a \$100 fee per withdrawal plus \$50 per acre withdrawn. The back taxes, interest, and penalties are charged as a special assessment.

Of the funds collected:

- Back taxes, interest, and 25% of the withdrawal penalty are deposited into the county general fund.
- 75% of the withdrawal penalty is deposited into the Forest Restoration Fund and remitted to the Comptroller with other fines and fees by Dec. 31.

SBOA has designated Fund 7115 for this purpose.

SEX/VIOLENT OFFENDER REGISTRATION FEE - [IC 36-2-13-5.6](#)

A county's legislative body may adopt an ordinance requiring local law enforcement to collect an annual Sex or Violent Offender Registration Fee and a Sex or Violent Offender Address Change Fee. If a county adopts either fee, 10% of the collected amount must be remitted to the State Sex and Violent Offender Fund, per IC 36-2-13-5.6.

Local law enforcement transfers collected fees to the County Auditor. Of the remitted funds:

- 90% is deposited into the County Sex and Violent Offender Administration Fund.
- 10% is remitted to the Comptroller along with other fines and fees during the June and December settlement.

The Comptroller deposits the remitted fees into the State Sex and Violent Offender Fund. SBOA has designated Fund 7111 for this purpose.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE (DLGF) HOMESTEAD PROPERTY DATABASE FUND - [IC 6-1.1-12-37\(f\)](#)

If an individual's use of property changes so that part or all of the property no longer qualifies for a homestead credit (HSC) and the individual fails to notify the County Auditor within 60 days, they are liable for additional taxes resulting from the change or termination of the HSC.

The individual is also subject to a 10% civil penalty in addition to the taxes owed. The County Auditor must issue a notice stating that payment is due within 30 days.

- If the individual pays within 30 days, the Auditor receipts the additional taxes and 99% of the civil penalty into the County's Ineligible Deductions Fund. The remaining 1% of the civil penalty is deposited into the DLGF Homestead Property Database Fund.
- If payment is not received within 30 days, the additional tax and civil penalty are added to the tax duplicate for collection. When collected by the County Treasurer, the amounts are recorded separately in the Other Sources section of the cash book.

At settlement, the County Treasurer certifies ineligible HSC tax collections and civil penalties in the Other Collections section of the 49TC. The ineligible tax and 99% of the civil penalty go to the County Auditor's Ineligible Deductions Fund, while 1% is deposited in the DLGF Homestead Property Database Fund.

During semi-annual settlement, the DLGF fund balance is remitted to the Comptroller with other fines and fees. SBOA has designated Fund 7110 for this purpose.

VIOLENT CRIME VICTIM'S COMPENSATION FUND – [IC 11-10-8-6\(a\)](#)

An offender employed in a work release program must surrender their earnings, minus legally required payroll deductions and court-ordered payments for judgments, to the department or its designated representative.

After withholding state and federal income taxes, Social Security deductions, and, if applicable, membership fees for an employee organization, 10% of the offender's gross earnings must be deposited into the Violent Crime Victims Compensation Fund, as established by IC 5-2-6.1-40.

IC 11-10-8-6(a) also outlines the process for handling the remaining balance of an offender's earnings. SBOA has designated Fund 7118 for this purpose.