



PROPERTY TAX SETTLEMENT Manual

ELISE M. NIESHALLA
Indiana State Comptroller

Last revised: Dec. 2025

Contents

Settlement Filing Information	2
Settlement Forms & Documents Explained	2
Remitting Funds and Approval	3
Abstract to Settlement Reconciliation.....	4
Certificate of Error	4
Form 17TC.....	4
Excise Tax Allocation Deductions Worksheet.....	6
Form 49TC.....	10
Form 102 Apportionment Sheet.....	12
Section A.....	13
Section A-1 (December Settlement Only)	13
Section B.....	16
Form 105 Settlement Sheet	16
Section A.....	16
Section A-1 (December Settlement Only)	16
Section B.....	17
Section C.....	17
Quietus Worksheet.....	21
Quietus Summary.....	21
Property Tax Worksheet	21
Excise Tax Worksheet	21
Additional Property Tax Quietus	22
Treasurer's Cash (Property Tax)	23
Additional Settlement Quietus.....	23
Fines and Fees Form	20

Settlement Submission Information

Forms & Documents

Settlement forms can be found on the Indiana State Comptroller (Comptroller) website [here](#). Completed forms will be submitted to the Local Government division via email to LocalGovernment@comptroller.in.gov. If you do not receive an email confirmation of receipt within 24 hours of submission, please email our office at the address above.

The following forms are Excel worksheets provided by the Comptroller's Office. You may use a form generated by tax software that has been approved by the Comptroller's Office. As a reminder, these forms must be submitted in Excel format unless otherwise noted.

A download will begin automatically upon clicking the link:

- [Form 105 Settlement Sheet](#)
- [Form 49TC](#)
- [Certificate of Error Summary](#)
- [Form 17TC](#)
 - June Settlement –Form 17TC is only filed if property tax refunds are deducted from settlement allocation
 - December Settlement –Form 17TC must be filed
- [Form 102 Apportionment Sheet](#)
 - Form 102 may be submitted in either PDF or Excel format

The following forms are Excel worksheets provided by the Comptroller and must be submitted in Excel format unless noted otherwise. No tax software generated report will be accepted.

- [Excise Tax Allocation Deductions Worksheet](#)
- [Excise Tax Reconciliation Worksheet](#)
- [Quietus Worksheet](#)
 - To be completed, balanced and provided as a part of the settlement process
- [Settlement Checklist](#)
 - Completed, balanced and provided as a part of the settlement process
- [Distribution/Circuit Breaker Rates](#)
 - Required listing from your property tax software system
- [Abstract to Settlement Reconciliation Workbook](#)
- [Fines and Fees Form](#)

Settlement Forms & Documents Explained

1. The Settlement Checklist allows County Auditors to verify the settlement documentation is correct and balanced. The checklist must be used prior to sending settlement documents for approval. While a completed checklist is not a guarantee of an accepted submission, it is a good representation of common errors or issues that will slow down the review.
2. The [Form 105 Settlement Sheet](#) and [Form 102 Apportionment Sheet](#) include a line to report the collections of late payment penalties on unpaid special assessments.

3. The [Form 105 Settlement Sheet](#) and [Form 102 Apportionment Sheet](#) also include a line to allow the county to include any pre-apportionment adjustments to the settlement. These pre-apportionment adjustments may include corrections to prior settlements or any other pre-apportionment adjustments deemed necessary. Documentation must be provided.
4. The circuit breaker adjusted distribution rates must be used to calculate property tax distributions by County Auditors in counties where circuit breaker credit exempt referendum funds and protected funds exist. Circuit breaker adjusted distribution rates are calculated by the Department of Local Government Finance (DLGF) and provided to County Auditors. **Note:** The circuit breaker adjusted distribution rates are **not** the DLGF certified property tax rates.
5. Counties that have adopted a property tax relief income tax must include these dollars with their settlement. Please refer to the [Form 102 Apportionment Sheet](#), [Form 49TC](#) and [Form 105 Settlement Sheet](#) instructions.
6. Excise tax allocations are also included during settlement. These include the SWETA, state welfare excise tax and school excise tax allocations. Please refer to the [Excise Tax Allocation Deductions](#) instructions.
7. Local Income Tax (LIT) Operating Levy Freeze counties: The LIT operating levy freeze equivalency rates provided to counties by DLGF are to be added to the certified property tax rates when distributing excise tax dollars.
8. The [Quietus Worksheet](#) is required to be filed and approved.
9. To help expedite the review and approval process, submit documentation detailing any large anomalies resulting in a significant change of reporting from the information provided on your Abstract. **Note:** Remember to use the provided [Fines and Fees Report Form](#). No other form can be remitted. If substantial variances are found, the discrepancies should be noted and explained in the section provided in the worksheet. This may require reaching out to the county clerk or assembling documentation from other sources.

Remitting Funds and Approval

To receive pre-approval, the following must be submitted to and approved by the Comptroller:

- Completed spreadsheets listed in the [Settlement Filing Information](#) section
- Explanations and/or documentation for substantial variances identified by the Comptroller

When the required documents are approved, the county will be notified of settlement pre-approval. The county may then proceed with distributions of property tax and excise tax to the local units of government as well as distributing the state's portion of Excise Tax and the fines and fees due to the Office of the State Comptroller.

After receiving pre-approval, the following must be submitted to the Comptroller to receive final approval:

- E-Signature Form 105 Settlement Verification
- Full submission of the funds associated below:
 - SWETA, welfare and school allocations due to the state

- Section C: Fines and Fees of the [Form 105 Settlement Sheet](#)
- Fines and Forfeitures. Due November 1
- Judge's Supplemental payments. Due November 1

Notice of final settlement approval will be sent once the electronic signature 105 Form is completed and returned to the Comptroller's Office, and all remittances have been submitted and processed by the State. Review your remittance and confirm it is sent to the state Comptroller's Office Local Government bank account. The last four digits of the account are 7327. Both the [Form 105 Settlement Sheet](#) and the electronically signed Form 105 Settlement Sheet Verification form will be saved at the Comptroller's Office and the Indiana Archives and Records Administration. These electronic files should also be saved locally.

All funds remitted to the State must be sent electronically and received by the Comptroller no later than:

- June 30 for June Settlement
- December 31 for December Settlement

Settlement to Abstract Reconciliation

(December Settlement Only)

You must use the settlement to abstract reconciliation workbook provided by the Comptroller. You should follow the instructions included with the workbook to verify the amounts listed on Forms 102/105 agree with the amounts reported on the county abstract. Any variances over \$1.00 will need to be corrected.

If this workbook is not provided when remitting settlement documents, you will be contacted as we cannot review your settlement until we have received a completed abstract to settlement reconciliation workbook.

Certificate of Error Summary

(December Settlement Only)

You must use the Certificate of Error Summary provided by the Comptroller unless a software vendor has provided an Excel worksheet identical to our electronic Certificate of Error Summary form.

- The "Credit Entered on Tax Duplicate" is the amount for the "Net Tax, Penalty & Interest" column of the "Certificates of Error Issued During Year" line (line 33) for the Taxing District [Form 102 Apportionment Sheet](#)
- The "Less: Property Tax Relief" is the amount for the "Property Tax Relief Amount" column of the "Certificates of Error Issued During Year" line (line 33) for the Taxing District [Form 102 Apportionment Sheet](#)

Form 17TC

Certificate of County Auditor of Tax Refund Claims

June Settlement - County Auditors are not required to deduct property tax refunds in the June settlement. If property tax refunds are deducted in the June settlement, you must file the Certificate of Tax Refunds Form 17TC with the Comptroller's Office.

December Settlement – 17TC must be provided to support settlement reductions to apportionments based on refunds paid to taxpayers.

The Form 17TC is provided by the Comptroller and must be used unless your software vendor has provided an Excel worksheet identical to the state provided Form 17TC. The spreadsheet contains a "Summary" sheet (tab)

for the taxing district totals and a sheet for each taxing district. The taxing district totals from each taxing district sheet are automatically computed on the summary sheet.

Entering County Name and Tax Year to Summary Sheet

To enter the county name and settlement year to the Summary Tab, enter the following information:

- Where the words “[County Name](#)” appears in blue (cell A6), enter the county name
- Where the words “[Tax Year](#)” appears in blue (cell A9), enter the year of the settlement
- The County Name and Tax Year will be automatically updated on each individual taxing district sheet

Renaming Taxing District Tabs

To rename the sheets to your taxing district name beginning with Sheet A (1), do the following:

- Right click on the sheet’s tab
- Select “Rename”
- Type the taxing district name and press enter

Continue this process until you have renamed a tab for every taxing district.

Entering Taxing District Name to Individual Taxing District Sheet

To complete the data for each taxing district, enter the following information:

In the cell above where “[Taxing District](#)” appears in blue (cell A11), enter the taxing district name above the line on cell A10. The spreadsheet automatically copies the taxing district name to the Summary tab

- Taxing district sheets are labeled A(1) through A(75). Instructions on how to rename the taxing district sheets A(1) through A(75) to your taxing district names are included below. If you need more than 75 taxing district sheets, please contact the Comptroller’s Local Government Division

After you have completed the taxing district information, you can begin entering the tax refund information for individual taxpayers. If you need additional lines, contact the Comptroller’s Local Government Division. Below is a description of each column and what data is to be entered.

Column One: “To Whom Paid”: Enter the name of the taxpayer who received the refund.

Column Two: “Date Paid”: Enter the date the refund was paid.

Column Three: “Warrant Number”: Enter the check number of the refund.

Column Four: “Refunded to Taxpayer”: Enter the amount refunded to the taxpayer including interest paid to the taxpayer.

Column Five: “Property Tax Relief Amount”: Enter the PTR amount of the refund.

Column Six: “Total Refund” is the total of the Refunded to Taxpayer amount plus the Property Tax Relief Amount. The spreadsheet automatically calculates the totals for each taxing district and copies the taxing district name and totals to the “Summary Tab.”

Applying Form 17TC Data to the [Form 102 Apportionment Sheet](#)

The taxing district total of Refunded to Taxpayer from the Form 17TC is entered on:

June Settlement

- Line 4, Less: Erroneous Tax, Penalties and Interest Refunded, in the Net Tax, Penalty and Interest column of Section A of the [Form 102 Apportionment Sheet](#)

December Settlement

- Line 39, Less Erroneous Tax, Penalties and Interest Refunded, in the Net Tax, Penalty and Interest column of Section A-1 of [Form 102 Apportionment Sheet](#)

The taxing district total of the Property Tax Relief Amount column of Form 17TC is entered on:

June Settlement

- Line 4, Less: Erroneous Tax, Penalties and Interest Refunded, in the Property Tax Relief Amount column of Section A of [Form 102 Apportionment Sheet](#)

December Settlement

- Line 39, Less: Erroneous Tax, Penalties and Interest Refunded, in the Property Tax Relief Amount column of Section A-1 of [Form 102 Apportionment Sheet](#)

The taxing district total of the Total column of Form 17TC should match the Total column of:

June Settlement

- Line 4, Less: Erroneous Tax, Penalties and Interest Refunded of [Form 102 Apportionment Sheet](#) Section A

December Settlement

- Line 39, Less: Erroneous Tax, Penalties and Interest Refunded of [Form 102 Apportionment Sheet](#), Section A-1

Excise Tax Allocation Deductions Worksheet

Prior to the calculation of the distribution of excise tax, a portion of excise tax is deducted from allocations to be sent to the Comptroller's Office. The calculation of the allocations is determined by using the Excise Tax Allocation Deductions [Worksheet](#) provided by the Comptroller's Office.

All excise tax refunds must be deducted prior to the total excise being calculated.

At settlement, enter in the Motor Vehicle Excise Tax, Boat Excise Tax, Excise Tax Replacement Credit and Aircraft Excise Tax amounts into their respective columns of the Excise Tax Allocation Deductions Worksheet.

The Excise Tax Allocation Deductions Worksheet will calculate the state fund deductions (Welfare and School funds) based on the excise tax amount calculated in the "Total Excise" column and the excise tax allocation factors entered in the SWETA, 2009 Welfare, and the 2009 School factor columns. These columns have been hidden but can be viewed if needed by unhiding the columns.

The Auto Rental Excise, Vehicle Sharing Excise Tax and Heavy Equipment Rental Excise Tax should be included in their respective columns on the worksheet after the calculation of state fund deduction amounts. The Auto Rental Excise, Vehicle Sharing Excise Tax and Heavy Equipment Rental Excise Tax are not included in the state fund deduction calculation but are included in the calculation of the amount of excise to be distributed to the taxing units.

At the time the settlement receipts are prepared, the state fund deduction amounts must be receipted to a separate fund. The receipts can be made either to:

- The same fund(s) used in prior years, or
- The County Auditor may establish new funds and receipt the excise allocations to the new funds

At the time settlement distribution checks are issued to taxing units, the total of the state fund excise tax allocation deductions must be remitted electronically to the Comptroller's Office by June 30th for the June Settlement and December 31st for the December Settlement.

EXCISE TAX RECONCILIATION AT SETTLEMENT

County Treasurer and County Auditor Excise Tax Reconciliation

The Excise Tax Allocation Deductions Worksheet must be completed prior to completion of the Excise Reconciliation Worksheet. The Excise Tax Reconciliation Worksheet is designed to reconcile the license excise tax certified by the County Treasurer to the County Auditor funds ledger. Making certain the reconciliation worksheet is complete and correct will provide assurance the balance of license excise tax for the next settlement is accurate. The license excise tax amount reported by the County Treasurer on [Form 49TC](#) will be a different amount from the amount distributed by the County Auditor.

Following are instructions for the amounts to be entered on each line of the Excise Tax Reconciliation Worksheet.

First, enter the following:

- County name in Cell C5
- Settlement month (June or December) in Cell C6

County Auditor's excise cut-off date in Cell F6

The County Auditor's excise tax cut-off is the "as of" date selected to include excise tax in the settlement. For most counties the June settlement excise tax cut-off date is the end of March, while the cut-off date for the December settlement is the end of September. Counties may choose a different cut-off date if it is reasonable and applied consistently each year.

County Treasurer Certified Excise Tax

Enter the amount certified by the County Treasurer on the License Excise Tax Collected line in Column 3 (Cell D144) of the County Treasurer's Certification of Tax Collections ([Form 49TC](#))

The excise tax certified on [Form 49TC](#) must reflect the total of all excise tax types recorded in the Other Sources Section of the County Treasurer's cashbook as of the date of the County Treasurer certification date.

These excise types may include:

- Motor vehicle excise tax
- Watercraft excise tax
- Excise tax replacement credit
- Aircraft excise tax
- Auto rental excise tax
- Heavy equipment rental excise tax
- Vehicle sharing excise tax

Note: Your county may not have all excise tax types. The total excise tax certified by the County Treasurer does not include excise surtax and wheel tax, so these amounts will not be included on [Form 49TC](#).

Plus: Excise Tax Advance Total

Enter the total excise tax amount advanced to taxing units since the last settlement. Each time excise tax is advanced, a quietus should be prepared and recorded in both the County Treasurer's cashbook and the County Auditor's funds ledger.

- In the County Treasurer's cashbook, the quietus should reduce the excise tax amount listed in the Other Sources section and increase the amount shown in the Funds Ledger section
- The excise tax certified by the County Treasurer is the amount recorded in the Other Sources section as of the certification date
- The excise tax included in the settlement by the County Auditor does not account for excise tax advances

Minus: Excise Distributed at Settlement

Enter the total from the Excise Tax Allocation Deduction Worksheet (Cell Q73). This amount must match the amount in Column 8 (cell I141) of [Form 49TC](#). The excise tax to be distributed is determined by the County Auditor as of the cut-off date, minus the excise tax allocation remittance to the state and any deductions for watercraft excise tax refunds. The amount entered must be positive.

Minus: Excise to be Distributed to County General Fund for Reimbursement of Watercraft Excise Tax Refunds

Enter the excise tax amount deducted to reimburse the county general fund for watercraft excise tax refunds. If the county pays a watercraft excise tax refund, it should be reimbursed from excise tax at the next settlement. This reimbursement occurs by deducting the refund amount from the applicable taxing district's excise tax total before calculating excise tax allocations.

A quietus equal to the refund deduction amount should be prepared at the time settlement quietus are completed. When settlement quietus are posted to the cashbook:

- The excise refund quietus is recorded under the Other Sources section of the cashbook, reducing the excise tax total
- The quietus is also posted in the Funds Ledger section, increasing the excise tax total in that section

The amount must be entered as a positive.

Minus: Welfare and School Excise Tax Allocations

Enter the Remittance to State amount from the [Excise Tax Allocation Deductions Worksheet](#) (cell G81)

Equals: County Treasurer and County Auditor Excise Tax Difference

This line is automatically calculated by the worksheet using the following formula:

line 1 + line 2 – (lines 3, 4, and 5)

If the reconciliation worksheet is completed correctly, this line will rarely equal zero. Typically, there's a timing difference between the excise tax certified by the County Treasurer and the excise tax included in the settlement by the County Auditor. A discrepancy on this line is acceptable, but Lines 7 through 9 should account for the difference—resulting in Line 10 equaling zero.

Plus: State Comptroller Excise Tax Cut Replacement Distribution Included by County Auditor in Excise Tax, but Not Received by County Treasurer by County Treasurer Certification Date and Not Included in County Treasurer's Certified Amount

June Settlement

- Counties with an April excise tax cut-off date may report a discrepancy due to the timing of the May

distribution for April excise tax collections. Those dollars would be included in the County Auditor's total since they are attributed to April excise tax collections but may not be reported in the County Treasurer's total because the funds were received in May after the County Treasurer certified collections.

December Settlement

- Counties with an October excise tax cut-off date may report a discrepancy due to the timing of the November distribution for October excise tax collections. Those dollars would be included in the County Auditor's total since they are attributed to October excise tax collections but may not be reported in the County Treasurer's total because the funds were received in November after the County Treasurer certified collections.

Minus: Excise Tax Received After the County Auditor Cut-Off Date

The amount entered on this line is the excise tax received by the County Treasurer after the County Auditor's cut-off date and is not included in the settlement by the County Auditor but is posted to the County Treasurer's cash book and included in the County Treasurer's certified excise tax amount.

June Settlement

- If the County Auditor's June settlement excise tax cut-off date falls at the end of March, any April excise tax deposits received by the County Treasurer and posted to the cash book along with those included in the certified excise tax amount will be reflected on this line.

December Settlement

- If the County Auditor's December Settlement excise tax cut-off date is the end of September any October excise tax deposits received by the County Treasurer and posted to the cash book along with those included in the certified excise tax amount will be reflected on this line.

Plus: Excise Tax Included by County Auditor in Excise Tax and is Excise Tax Received Within the County Auditor's Excise Tax Cut-off Date, but not Yet Posted to the County Treasurer's Cashbook and Not Included in the County Treasurer's Certified Amount

June Settlement

- If the County Auditor's June settlement excise tax cut-off date falls at the end of March, some March excise tax deposits may not be posted to the cash book or included in the certified excise tax amount. In such cases, unposted and uncertified March excise tax amounts are reflected on this line.

December Settlement

- If the County Auditor's December settlement excise tax cut-off date falls at the end of September, some September excise tax deposits may not be posted to the cash book or included in the certified excise tax amount. In such cases, unposted and uncertified September excise tax amounts are reflected on this line.

This typically happens when the County Treasurer posts branch excise tax to the cash book only after receiving the bank statement. If the March bank statement is received and posted in April, it may not include all March excise tax amounts. If the September bank statement is received and posted in October, it may not include all September excise tax amounts.

Equals: Reconciled Difference

This line is automatically calculated by the worksheet using the following formula: line 6 + line 7 - line 8 + line 9. If the reconciliation worksheet is completed correctly and the County Treasurer and County Auditor excise tax records are in balance, this line should equal zero.

If line 10 does not equal zero, first examine for accuracy the amounts entered to the reconciliation worksheet. If all amounts are correct, the County Treasurer and County Auditor must work together to determine the source of the difference.

- If the source cannot be determined during the current settlement, it must be resolved by the next settlement
- If the source remains unidentified by the next settlement, then the unidentified difference must be allocated and distributed at that next settlement.

The Comptroller has suggested instructions on how to allocate and distribute an unidentified difference at a settlement.

A line 10 value of zero does not always indicate that the County Treasurer's and County Auditor's excise tax records are in balance. Unreasonable amounts entered in one or more lines of the reconciliation worksheet may result in a zero-dollar amount on line 10. The Comptroller reserves the right to reject the reconciliation worksheet if unreasonable amounts are present.

Form 49TC

County Treasurer's Certificate of Tax Collections

Form 49TC is completed by both County Treasurers and County Auditors to calculate and report the certified tax collections. County Auditors also use the form to report the taxes to be apportioned and distributed. For counties with property tax relief, Form 49TC also calculates settlement of property tax relief.

County Treasurer Responsibilities

The County Treasurer is responsible for completing columns 1 through 4, column 13, and license excise tax collected on the 49TC.

- **Column 1: Total Current and Delinquent Tax, Penalties, and Interest Collected (Less Late Payment Penalties on Special Assessments)**
 - The County Treasurer certifies property tax collections for the applicable collection period
- **Column 2: Property Tax Relief Amount**
 - If applicable, the County Treasurer certifies the property tax relief amount
- **Column 3: Total Property Tax for Distribution**
 - This amount is calculated as the sum of columns 1 and 2
- **Column 4: Excess (Surplus) Tax Column**
 - The County Treasurer will certify surplus tax collections in this column
- **Column 13: Late Payment Penalties on Special Assessments Collected**
 - The total of Column 13 must match the amount reported in Column 3 (Cells D149-D184) under Other Collections for Late Payment Penalties on Special Assessments
 - The County Auditor must identify late payment penalties on special assessments collected by a taxing district and make a before-apportionment adjustment in each applicable taxing district. Once entered as a before-apportionment adjustment, incorporate the late payment penalties into the apportionments
- **License Excise Tax Collected**
 - Located below the total line of column 3 (cell D144) the County Treasurer certifies license excise tax collections from the County Treasurer's cashbook at the time property taxes are certified

Additionally, the County Treasurer will certify other collections from the “Other Sources” section of the Cashbook on the designated lines of the 49TC:

- Demand Fees
- Tax Sale Costs
- Conservancy District
- Civil Penalties
- Business Personal Property Ordinance Fees
- Late Payment Penalty on Special Assessments
- Non-sufficient fund check fee
- Sewer Lien
- Weed cutting lien
- Line fencing
- Storm water lien
- Drainage or ditch
- Any other certified collections to be distributed

The County Auditor is responsible for completing columns 5 through 9 of the 49TC.

Column 5, Total Current and Delinquent Tax, Penalties and Interest Distributed

June Settlement

- From line 7 (Net Property Tax for Apportionment) of Section A on [Form 102 Apportionment Sheet](#)

December Settlement

- From line 43 (Net Property Tax for Apportionment) of Section A-1 on [Form 102 Apportionment Sheet](#)

Column 6, Property Tax Relief Amount Distribution

June Settlement

- This amount must match the Property Tax Relief Amount reported in line 7 (Net Property Tax for Apportionment) of Section A on [Form 102 Apportionment Sheet](#)

December Settlement

- This amount must match the Property Tax Relief Amount reported in line 43 (Net Property Tax for Apportionment) of Section A-1 on [Form 102 Apportionment Sheet](#)

Column 7, Total Property Tax for Distribution

June Settlement

- This amount must match the Total reported in line 7 (Net Tax for Apportionment) of Section A on [Form 102 Apportionment Sheet](#)

December Settlement

- This amount must match the Total reported in line 43 (Net Tax for Apportionment) of Section A-1 on [Form 102 Apportionment Sheet](#)

Additionally, Column 7 of Form 49TC should equal the sum of Column 5 and Column 6 of Form 49TC.

Column 8, License Excise Tax Distributed

June Settlement

- This amount must match line 8 (License Excise for Apportionment) of Section A on [Form 102 Apportionment Sheet](#)

December Settlement

- This amount must match line 44 (License Excise Tax Apportionment) of Section A-1 on [Form 102 Apportionment Sheet](#)

The amount entered in Column 8 reflects the excise tax total after deducting the State Welfare Excise Tax (SWETA), Welfare Excise Tax, School Excise Tax.

Column 9: Total Distributed

June Settlement

- This amount must match the Total reported in line 9 (Total for Apportionment) of Section A on [Form 102 Apportionment Sheet](#)

December Settlement

- This amount must match the Total reported in line 45 (Total for Apportionment) of Section A-1 on [Form 102 Apportionment Sheet](#)

Additionally, Column 9 of the 49TC should equal the sum of column 7 plus column 8 of the 49TC.

The settlement of property tax relief is self-calculated due to embedded formulas in the 49TC.

Columns 10 and 11 are linked to the property tax relief amounts reported by:

- The County Auditor (column 6)
- The County Treasurer (column 2)

Column 12 calculates the difference between the amounts reported by the County Auditor and the County Treasurer.

- If the balance is positive, the County Auditor must issue a check from the LIT PTR Fund to provide the County Treasurer with the additional funds needed for settlement
- If the balance is negative, a quietus —without a check— must be prepared to receipt the excess LIT PTR back into the LIT PTR fund

Form 102 Apportionment Sheet

The Form 102 Apportionment Sheet is completed for each taxing district in the county to calculate the total funds available for apportionment and the amount to be apportioned to each taxing unit in the county by fund.

The [Form 105 Settlement Sheet](#) serves as a summary of all information provided on Form 102.

Sections A, A-1 (December only), and Section B are very similar for both Form 102 and [Form 105 Settlement Sheet](#).

Many counties have replaced Form 102 with worksheets generated from tax systems or have created Form 102s with spreadsheet software. Whether you use the State Board of Accounts prescribed Form 102, a tax system-generated worksheet, or an electronic spreadsheet, the following instructions apply to its completion.

Section A - June Settlement

Line 2: Property Tax

- Net Tax, Penalty and Interest Column. The amount certified by the County Treasurer in Column 1 of Form [49TC](#)
- Property Tax Relief Amount Column. The amount certified by the County Treasurer in Column 2 of Form [49TC](#)
- Total Column. The amount in the Total column must match the amount in the Net Tax Penalty & Interest column

Line 4 - Less: Erroneous Tax, Penalties and Interest Refunded

- Net Tax Penalty and Interest Column. The amount from the Refunded to Taxpayer column of the Certificate of Tax Refunds from [Form 17TC](#)
- Property Tax Relief Amount Column. The amount from the Property Tax Relief Amount column of the Certificate of Tax Refunds from [Form 17TC](#)
- Total Column. The amount in the Total column is the total of the Net Tax Penalty & Interest column and the Property Tax Relief Amount column. This amount should also equal the Total Refund column of [Form 17TC](#)

Line 5 – Add: Late Payment Penalties on Unpaid Special Assessments Collected

- Net Tax Penalty and Interest Column. The amount certified by the County Treasurer in Column 13 of Form [49TC](#)
- Total Column. The amount in the Total column must match the amount in the Net Tax Penalty & Interest column

Section A-1 (December Settlement Only)

Charges: Shown on March Abstract (lines 3-6)

All values reported for line 3-6 should equal the amounts reported on the March abstract, via Gateway Abstract. In order to reconcile the values out of tax and billing systems to Gateway Abstract, the reconciliation worksheet prepared by the Comptroller should be used. The reconciliation worksheet for Form 102 can be found on the Comptroller website at [Property Tax Settlement Resources](#).

Any abstract adjustments that were not included on the March abstract must be included on line 7, and a letter of explanation must be submitted to the Comptroller.

Additional Charges and Assessments during Year (lines 10-21):

- Line 10, General Property Tax
 - Net Tax, Penalty and Interest Column: is the additional charge to the taxpayer
 - Property Tax Relief Amount Column: is the total PTRC amount due on the additional charge

- Total Column: is the total of the Net Tax, Penalty and Interest column and the Property Tax Relief Amount column
- Line 11, Mobile Home Tax
 - Net Tax, Penalty and Interest Column: is the mobile home tax charge to the taxpayer
 - Property Tax Relief Amount Column: is the total PTR amount on all current and added mobile home taxes
 - Total Column: is the total of the Net Tax, Penalty and Interest column and the Property Tax Relief Amount column
- Line 12, Late Assessment Penalties and Statement Processing Charges that were not reported on the abstract
- Line 13, Late Assessments Interest charges that were not reported on the abstract
- Line 14, Additional Penalty Added on Prior Year Second Installment Column of the Tax Duplicate
- Line 15, Penalty Charged on the First Installment Delinquencies Column of the Tax Duplicate
- Line 16, 10% Penalty Charged on Former Years' Taxes Delinquencies Column of the Tax Duplicate
- Lines 18 and 19, Recharges of Delinquent Tax, Penalties and Interest Column of the Tax Duplicate
- Line 20, Tax Judgments Collected Current Year Column of the Tax Duplicate
- Line 21, Total Charges, is total of line 3 to line 20

Credits (lines 23-33)

This section's information can be obtained from the Tax Duplicates, Duplicate Summaries, or from settlement reports produced by the tax and billing system.

- Line 24, Current Second Installment Delinquencies Column of the Tax Duplicate
- Line 25, Current First Installment Delinquencies Column of the Tax Duplicate
- Line 26, Additional Penalty on Prior Year Second Installment Delinquent Column of the Tax Duplicate
- Line 27, Penalty Unpaid on First Installment Column of the Tax Duplicate
- Line 28, 10% Penalty Unpaid on Former Years Taxes Delinquent Column of the Tax Duplicate
- Line 29, Former Years Delinquent Tax Column of the Tax Duplicate
- Line 30, Penalty and Interest Unpaid Column of the Tax Duplicate
- Line 31, Total of lines 24 through 30 should agree with the Total Delinquency at December Settlement column of the Tax Duplicate
- Line 32, Taxes and Penalties Certified to the Clerk for the current year, column of the Tax Duplicate
- Line 33, Certificates of Error Issued during the Year
 - The Net Tax, Penalty & Interest column must equal the Credit on Tax Duplicate column of the [Certificate of Error Summary](#)
 - The PTR column must equal the total property tax replacement column of the [Certificate of Error Summary](#)
 - The Total column of line 33 equals the total of the credit on tax duplicate column and the Property Tax Relief Amount column of the [Certificate of Error Summary](#)

Credits and Collections (lines 34-37)

- Line 34, Total Credits is the total of lines 31 to 33
- Line 35, Total Collected This Year is the total charges minus the total credits (line 21 minus line 34)
- Line 36, Property Tax at June Settlement should agree with line 2 of Section A
- Line 37, Amount for Apportionment

- Amount for Apportionment: indicates whether you are in balance with the County Treasurer. If the Net Tax, Penalty & Interest column of line 37 and column 1 of the County Treasurer's Certificate of Tax Collections, Form [49TC](#), are the same, then you and the County Treasurer are in balance
- Additionally, if column 1 of the County Treasurer's Certificate of Tax Collections, Form [49TC](#) includes overpayments and the Net Tax, Penalty & Interest column of line 37 and column 1 of the County Treasurer's Certificate of Tax Collections, Form [49TC](#) differs by the amount of overpayments, then you and the County Treasurer are in balance
- Overpayments are acceptable differences between the Net Tax and Penalty column of line 37 and column 1 of the County Treasurer's Certificate of Tax Collections, Form [49TC](#). All other differences must be resolved before you can continue with the settlement. The total amount of the overpayment(s) must be listed on the Form [49TC](#)

Deductions Before Apportionment (lines 39-45)

- Line 39, Erroneous Tax, Penalties and Interest Refunded
 - Erroneous Tax, Penalties, and Interest Refunded is used to deduct tax refunds reported on [Form 17TC](#). The Net Tax, Penalty & Interest column of line 39 should agree with the Refunded to Taxpayer column of [Form 17TC](#). The Property Tax Relief Amount column of line 39 should agree with the Property Tax Relief Amount column from [Form 17TC](#)
 - Do not report watercraft and aircraft excise refunds on [Form 17TC](#) or report them on line 39-Erroneous Tax, Penalties, and Interest Refunded if one of the following is true:
 - The refunds are paid directly from the Excise Tax Fund and not the County General Fund
 - If the refunds are paid from the General Fund and the General Fund is reimbursed from Excise Tax Receipts
 - If watercraft and aircraft excise tax refunds are made from Excise Tax Receipts you will show the excise tax on line 44, net of refunds
- Line 40, Late Payment Penalties on Unpaid Special Assessments Collected
 - The total reported must agree with the total district amount reported in column 13 of the [49TC](#). Special assessments include ineligible HSCs, Sewer Liens, Weed Liens, etc.
- Line 41, Other Before Apportionment Adjustments
 - Other settlement adjustments reported here include bad check (NSF) deductions, invalid tax sales, prior settlement corrections, etc. If a dollar amount is entered in line 41, then a description also needs to be entered on line 41. If line 41 is for more than one use, then enter a brief description of each use along with the dollar amount of each use
 - For example: The county wrote a check to replace a bad check, the amount of the check is entered on this line as a deduction. If there had been an error on a previous settlement, then line 41 might be used to enter a correction that is necessary to bring the County Treasurer's and County Auditor's records in balance. A letter of explanation needs to accompany the settlement for any before apportionment adjustments
- Line 42, Total, is the Total of lines 39-41
- Line 43, Net Total Property Tax for Apportionment
 - The amounts on line 43 are the amounts that are transferred to columns 5 through 7 of the County Treasurer's Certificate of Tax Collections [Form 49TC](#). The total column of line 43 is the amount of property tax that must be apportioned in the property tax column of Section B of the Form 102 Apportionment Sheet
- Line 44, License Excise Tax for Apportionment
 - The excise tax amount that should be entered in column 8 of the County Treasurer's Certificate of Tax Collections, [Form 49TC](#). This excise tax amount is also the excise tax amount that must be apportioned in excise tax column of Section B of the Form 102 Apportionment Sheet.

- The excise tax amount that is entered on the Form 102 Apportionment Sheet and [Form 49TC](#) must be the excise tax after the deduction of the Excise Tax Allocation Deduction amount
- Line 45, Total Net Amount for Apportionment
 - Total Net Amount for Apportionment should match column 9 of the County Treasurer's Certificate of Tax Collections, [Form 49TC](#)

Section B

In Section B, enter the apportionment of property tax and license excise tax.

June Settlement – The amount of property tax apportioned will be the total of line 7 of Section A. The amount of license excise tax apportioned will be the total of line 8 of Section A. The section B total should match section A, line 9 “Total Net Amount for Apportionment” total.

December Settlement -The amount of property tax apportioned will be the total of line 43 of Section A-1. The amount of license excise tax apportioned will be the total of line 44 of Section A-1. The section B total should agree with the section A-1, line 45 “Total Net Amount for Apportionment” total.

The property tax rates used to apportion property taxes are the property tax rates certified by DLGF, except for taxing districts in counties where there are circuit breaker credit exempt referendum funds, protected debt funds. In these taxing districts, adjusted distribution rates are used to calculate the distribution of property taxes. The DLGF certified rates are adjusted to exempt the affected funds from the circuit breaker revenue loss. The adjusted distribution rates are calculated and available in Gateway Abstract.

The property tax rates used to apportion excise tax in counties that have not adopted the Operating Levy Freeze LIT are the DLGF certified property tax rates. The property tax rates used to apportion excise tax in counties that have adopted the Operating Levy Freeze LIT are the DLGF certified property tax rates plus the DLGF LIT equivalency rates.

If a TIF area exists in a taxing district, the amount of property tax that is to be distributed to the redevelopment commission must be deducted before the apportionment of property taxes is calculated. The amount of property tax to be deducted and distributed to the redevelopment commission will be the TIF taxes. The amount of property tax to be distributed to the redevelopment commission is entered as a fund amount at the bottom of Section B, line 105.

County Auditors determine the amount of TIF dollars to distribute to a redevelopment commission by tracking payments. TIF payments must be tracked parcel by parcel and delinquencies must be shown separately on the TIF District line on next year's Abstract.

Form 105 Settlement Sheet

Form 105 is an electronic spreadsheet provided by the Comptroller's Office. Form 105 is a summary of Form 102's, reporting the total taxes collected and apportioned for all taxing districts in the county.

Section A

Form 105 Settlement Sheet Section A is the June total of Section A of the entire county's [Form 102s](#). Please see [Form 102 Apportionment Sheet](#), Section A instructions for additional information.

Section A-1 (December Settlement Only)

Form 105 Settlement Sheet Section A-1 is the December total of Section A-1 of the entire county's [Form 102s](#).

Please see [Form 102 Apportionment Sheet](#), Section A-1 instructions for additional information.

Section B

In Section B enter the apportionment of property taxes and license excise tax.

June Settlement – The amount of property tax apportioned will be the total of line 7 of Section A. The amount of license excise tax apportioned will be the total of line 8 of Section A. The section B total should match section A, line 9 “Total Net Amount for Apportionment” total.

December Settlement – The total of the Total Net Property Tax column in Section B of the Form 105 must agree with the total of line 43 of Section A-1 of the Form 105. The total of the License Excise Tax column in Section B of Form 105 must match the total of line 44 of Section A-1 of Form 105. The section B total should match section A-1, line 45 “Total Net Amount for Apportionment” total.

Section C

Section C represents the fines and fees that are to be remitted to the Comptroller via electronic funds transfer. The amounts reported in Section C must be remitted to the Comptroller prior to receiving final approval on settlement.

June Settlement – Fines and Fees must be remitted by June 30

December Settlement – Fines and Fees must be remitted by December 31

The amounts for Section C should match the county’s funds ledger. Do not change the name of any of the funds listed in Section C. If you have an additional fine or fee due to the State that is not listed, contact the Comptroller’s office.

The following fines and fees are included in Section C:

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

Funds collected by the Clerk of Courts as judgments on infractions, ordinance violations, or for nolo contendere for moving traffic violations are remitted monthly to the County Auditor. The County Auditor then sends infraction judgment amounts to the Comptroller’s Office each June and December.

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

Civil penalties apply to transporting loads on registered and licensed vehicles--or combination of vehicles—that exceed the limits specified in the registration application. The County Clerk collects the fine and remits it to the County Auditor monthly. The County Auditor then sends the fee to the Comptroller’s Office each June and December.

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

A \$5.00 fee collected by either 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 (less encumbrances) meets or exceeds the bail amount.

The Clerk or Sheriff retains the \$5.00 special death benefit fee when a defendant executes a bail bond by depositing cash or securities equal to at least 10% of the bail. The fee is not contingent on the case outcome. The Clerk or Sheriff remits the fees to the County Auditor monthly. The County Auditor then sends to death benefit fee to the Comptroller’s Office in June and December. The Comptroller’s Office receipts the remittance into the appropriate fund of the Public Employees’ Retirement Fund account.

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 submitted. The County Assessor uses this information to develop trending factors based on sales data.

A \$20 sales disclosure fee is required at the time of filing. Of this amount, \$10 is retained by the county and deposited into the County Sales Disclosure Fund. The remaining \$10 is sent to the Comptroller's Office 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.

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

The State Coroners Training and Education Fund is a non-reverting fund. If a local department of health charges a fee for a Certificate of Death under IC 16-20-1-27, an additional (\$2.50) coroners' education fee must be included in the total (applicable June 30, 2023, to before July 1, 2028).

The local health department deposits the fee with the County Auditor monthly. The County Auditor then sends the fee to the Comptroller's Office each June and December.

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

A \$125.00 application fee is charged to parolees and probationers requesting to leave the State. The State Department of Corrections (DOC) collects parole fees, while County Probation Departments and County Clerks collect probationer fees.

Probationer fees are remitted monthly to the County Auditor, who allocates:

- 50% to the County Offender Transportation Fund
- 50% of the Adult & Juvenile Offender Compact Fee Fund, which is remitted to the Comptroller's Office during June and December settlements

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

The County Recorder charges a recording fee for each recorded mortgage. The fee is remitted to the County Auditor monthly.

During the June and December Settlements, the County Auditor sends \$2.50 to the Comptroller's Office which deposits:

- \$1.25 into the State General Fund
- \$1.25 into the Homeowner Protection Unit account

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

A fine is imposed for violations of improper or missing child restraint systems in vehicles. County, city and town court clerks collect the fines and must remit them to the County Auditor monthly.

The County Auditor then sends child restraint fines to the Comptroller's Office during June and December settlements.

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's Office for deposit into the Canine Research and Education Fund. The remaining 80% stays within the county for uses designated by the fiscal body. The County Auditor sends 20% of the collections to the Comptroller's Office during the June and December settlements.

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

For classified forest or wildlands property classified 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 for these amounts.

Back taxes are assessed as if the property had never been classified. The tax rates and Property Tax Replacement Credit (PTR) rates used in calculations are those in effect for each applicable year. Back taxes are calculated for the lesser of 10 years or the years the property was classified. Interest accrues at a rate of 10% for each year of back taxes owed.

Withdrawal penalties include:

- \$100 per withdrawal
- \$50 per acre withdrawn

Back taxes, interest and penalties must be charged as a special assessment. Collected funds are allocated as follows:

- Back taxes, interest, and 25% of the withdrawal penalty go to the county general fund
- 75% of the withdrawal penalty is deposited into the Forest Restoration Fund and remitted to the Comptroller's Office with other fines and fees during each June and December settlements

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

A county's legislative body may adopt an ordinance requiring the local law enforcement authority to collect an annual Sex or Violent Offender Registration Fee and a Sex or Violent Offender Address Change Fee. If these fees are enacted, 10% of all collections 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, who receipts them into the County Sex and Violent Offender Administration Fund. Of the total collected, 90% of the fees remain in the county fund, while the remaining 10% is remitted to the Comptroller's Office during the June and December settlements. The Comptroller's Office will receipt the funds into the State Sex and Violent Offender Fund.

DLGF HOMESTEAD PROPERTY DATABASE FUND - [IC 6-1.1-12-37\(f\)](#)

If an individual's use of property changes making part or all of the property ineligible for a Homestead Standard Deduction Credit (HSC), the individual must notify the County Auditor within 60 days per IC 6-1.1-12-37(f). Failure to do so results in liability for additional taxes due to the change or termination of the HSC, as well as a 10% civil penalty on the additional tax amount.

The County Auditor issues a notice stating that payment is due within 30 days. If payment is made within this timeframe, the County Auditor must allocate:

- The additional tax collected and 99% of the 10% civil penalty to the County's Ineligible Deductions Fund
- The remaining 1% of the civil penalty to the DLGF Homestead Property Database Fund

If payment is not received by 30 days, the additional tax and civil penalty are added to the tax duplicate for collection. The County Treasurer then records the amounts separately in the cash book.

At the June and December settlement, the County Treasurer certifies the Ineligible HSC Tax Collection amount and Civil Penalty amount in the Other Collections Section of [Form 49TC](#). The funds are allocated as follows:

- Ineligible HSC tax amount and 99% of the civil penalty to the County Auditor's Ineligible Deductions

Fund

- 1% of the civil penalty to the DLGF Homestead Property Database Fund

The balance of the DLGF Homestead Property Database Fund is remitted to the Comptroller's Office, at the June and December settlements.

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

An offender employed in a work release program must surrender earnings — minus payroll deductions required by law and court-ordered deductions for judgments — to the DOC or its designated representative.

After distributing any state and federal income taxes, Social Security deductions, and, if applicable, membership costs for an employee organization, 10% of the offender's gross earnings must be deposited into the Violent Crime Victims' Compensation Fund, established under IC 5-2-6.1-40. The remaining of the offender's earning is outlined in IC 11-10-8-6(a). The County Auditor remits the funds to the Comptroller's Office during each June and December settlements.

Fines and Fees Form

The Fines and Fees form was created by the Comptroller's office to assist County officials to anticipate follow-up questions from the state about the county fines and fees.

The County Auditor will enter data in all highlighted sections:

- Select or enter the County Name
- Select or enter the Settlement Period
- Name of employee completing the form
- Date the form was completed
- Enter the Fund balance, if any, for each of the listed funds

The Workbook is pre-loaded with up-to-date County prior year remittance information. The Fines and Fees Form provided by the Comptroller's office can only be used for the current calendar year settlements. The Comptroller's office will provide an updated version of the workbook annually.

After the remittance amounts have been entered, the workbook will compare the totals to the amount historically remitted by your specific county. There are three checks:

Check 1: Was there a +/- 20% change in the remitted amount compared to the prior four-year average?

The County will need to confirm the increase or decrease.

Check 2: Certain remittances are filed by virtually all Counties each Settlement.

A County reporting no activity will need to provide additional justification.

Check 3: The current remittance amount matches the value remitted in one of the four prior Settlements.

The County will need to confirm the reported amount.

After you have populated the remittance amount of each fund, if the check is triggered, the Comptroller requests that you review the amount entered, and when confirmed, please include a brief explanation in the space provided for the increase or decrease to the remittance amount with your Settlement submission.

For example, if the Mortgage Recording fees reported show a 25% reduction compared to the five-year average, you might explain that this change is due to significantly increased interest rates.

For the items that are blacked out, no additional information is requested.

Quietus Worksheet

The Comptroller's Office provides a Quietus worksheet to assist the County Auditor and County Treasurer with the final steps of the property and excise tax settlement. The Quietus Worksheet is required to be filed and approved.

Quietus Summary

Enter the county name and the settlement period.

- Where the words “[Enter County Name Here](#)” appears in blue (cell A4), enter the county name
- Where the words “[Enter Tax Year Here](#)” appears in blue (cell E4), enter the year of the settlement

The County Name and Tax Year will be automatically updated on each worksheet in the workbook.

The worksheet will automatically insert the totals of the property tax quietus, the excise tax quietus, and the additional settlement quietus and provide the total transfer by quietus. This total should be the same amount the County Treasurer shows as the total transferred by quietus on the cashbook.

Property Tax Worksheet

In the first column, list all the funds. The worksheet has several funds already listed. The cells are unprotected to enable the user to enter the funds pertaining to their county distribution. The funds listed must be the same as the funds listed in Section B of [Form 105 Settlement Sheet](#).

The second column, **Gross Property Tax for Distribution**, enter the fund amounts for property tax from Section B of [Form 105 Settlement Sheet](#). The total of this column must be exactly the same as Section B [Form 105 Settlement Sheet](#) property tax column total. The total of this column must agree with the gross property tax total of all Form 22 Certificates of Tax Distribution.

In the third column, **Less Property Tax Advances**, enter the property tax advance amounts as a negative number on the quietus worksheet. You should have previously verified the property tax advance amounts with the County Treasurer. Also, the total of this column plus the total of the excise tax advances must agree with the tax advance total of all Form 22 Certificates of Tax Distribution.

In the fourth column, **Less Exam of Records**, enter the exam of records amounts the county paid to the State Board of Accounts for a taxing unit's examination of records. Enter this as a negative number on the quietus worksheet. Also, the total of this column must agree with the exam of records total of all Form 22 Certificates of Tax Distribution.

The fifth column, **Net Property Tax Distribution**, is the Gross Property Tax for Distribution, less the property tax advances, less the exam of records. A formula is embedded in the worksheet to calculate the total.

Excise Tax Worksheet

The fund names will be carried over from the [Property Tax Worksheet](#).

In the second column, **Gross Excise Tax for Distribution**, enter the Excise Tax from Section B of the [Form 105 Settlement Sheet](#). The total of this column must agree with Section B of [Form 105 Settlement Sheet](#) excise tax total. Similarly, the total of this column must match the gross excise tax total of all Form 22 Certificates of

Tax Distribution.

In the third column, **Excise Tax Advance**, enter the excise tax advance amounts as a negative number on the quietus worksheet. This should agree with the excise tax advance amounts the County Treasurer certified. The total of this column plus the total of the property tax advances must agree with the tax advance total of all Form 22 Certificates of Tax Distribution.

The fourth column is the **Net Excise Tax for Distribution**. This is the sum of the gross excise tax for distribution less the excise tax advances. A formula is embedded in the worksheet to calculate the total.

Scroll further down to Cell D158 to enter the Excise Tax Allocation Deduction Amount. The Excise Tax Allocation Deduction amount is listed in the “Remittance to State” row of the [Excise Tax Allocation Worksheet](#).

The “Total Excise Tax Quietus” has a formula embedded to calculate the total.

Additional Property Tax Quietus

Overpayments from Overpayment Listing & [Form 49TC](#) Column 1 Reconciliation (if applicable).

Only enter data in this cell if your County Treasurer includes overpayments with collections in column 1 of [Form 49TC](#). If applicable, a quietus will be processed to receipt this amount to the surplus tax fund. Overpayments are rarely included in column 1 of [Form 49TC](#).

NSF Checks or, if applicable, Other Before Apportionment Adjustments from Form 105

If the Other Before Apportionment Adjustments line amount is an NSF check deduction, enter the NSF check amount on this line. If applicable, this amount will be quietus to the corresponding fund.

If the Other Before Apportionment Adjustments line amount is something other than an NSF check deduction and a quietus is applicable to the line adjustment amount, then enter the line adjustment amount on the Quietus worksheet.

If the Other Before Apportionment Adjustments line amount is something other than an NSF check deduction and a quietus is not applicable to the line adjustment amount, then do not enter the line adjustment amount on this line.

Tax Refund (The amount should be the same as the Amount Refunded to Taxpayer Total of [Form 17TC](#) and the Net Tax, Penalty, and Interest Column of the Erroneous Tax, Penalties and Interest Refunded Line of [Form 105 Settlement Sheet](#).

Enter the amount from the [Form 105 Settlement Sheet](#), the Net Tax, Penalty and Interest column on the Erroneous Tax, Penalties and Interest Refunded of [Form 105 Settlement Sheet](#). This amount should match the Amount Refunded to Taxpayer Total of [Form 17TC](#). Quietus this amount to the County General fund.

Exam of Records from the Property Tax worksheet and the Form 22

Enter the examination of records amount subtracted from the distribution to the taxing units. This amount must match the amount for examination of records listed in the Property Tax worksheet of the quietus worksheet. Quietus this amount to the County General fund.

Balance of Property Tax Relief if the total amount of column 12 of [Form 49TC](#) is a negative amount. Enter the total amount of column 12 of [Form 49TC](#) if the amount is negative.

Total Additional Property Tax Quietus

This is the total of the additional property tax quietus. The quietus worksheet has a formula embedded to calculate the total.

Total Property Tax Quietus (Net Property Tax for Distribution plus Additional Property Tax Quietus)

This is the total of the net property tax for distribution in the upper section of the quietus worksheet plus the additional property tax quietus. The Quietus Worksheet has a formula embedded to calculate the total.

County Treasurer's Cash (Property Tax)

County Treasurer's Property Tax at Certification

Enter the property tax total of column 3 of [Form 49TC](#).

Less: Total Property Tax Advance Amount

Enter the property tax advance amounts on this line as a negative amount. The amount entered does not include excise tax advances. This should match the property tax advance amounts the County Auditor certified on the property tax worksheet.

Plus: Late Payment Penalty on Special Assessments to be distributed

Enter the late payment penalties on special assessments that were collected. This total should match the total amount of column 13 of [Form 49TC](#).

Equals: Net Property Tax at Certification

This is the result of subtracting the total property tax advance amount from the County Treasurer's property tax at certification and adding the late payment penalties on special assessments to be distributed. The worksheet has a formula embedded to calculate the total.

Plus: Balance of Property Tax Relief if the total amount of column 12 of [Form 49TC](#) is a positive amount

Enter the total amount of column 12 of [Form 49TC](#), if the amount is positive. If the amount is positive, the County Auditor will issue a check from the LIT PTR fund to the County Treasurer.

Total County Treasurer's Cash Available for Settlement

This is the total of the Net Property Tax at certification plus all of the additional settlement credit amounts as applicable. The worksheet has a formula embedded to calculate the total.

County Auditor's Total Property Tax Quietus

An embedded formula pulls this amount from the property tax worksheet.

Balance Proof: Total Property Tax Quietus minus County Treasurer's Cash Available for Settlement.

This is the total of the quietus for property taxes less the amount on the cashbook after adjustments for additional settlement credit amounts (as applicable). The result of this calculation should be zero. The worksheet calculates this proof. If the result is not zero, review all entries to be certain there were no data entry errors. The County Auditor and the County Treasurer are only in balance when the quietus worksheet is equal to zero.

Additional Settlement Quietus

In this section, the other types of collections that need to be quietus and possibly distributed with settlement are entered. This may include Surplus tax, Demand Fees, Tax Sale Costs, Conservancy District Collections, Sewer Liens, Weed Mowing Liens, Ineligible HSC Additional Tax, 99% Civil Penalty, and Ineligible HSC 1% Civil Penalty. There are additional lines available to list any of the additional collections to be distributed with settlement. This does not include Late Payment Penalties on Special Assessments.

At the bottom of the **Additional Settlement Quietus** is a cell for the “Total Additional Quietus”. This is the total of the additional settlement quietus figures listed. The worksheet calculates this total.

This completes the instructions for Settlement.

Completed forms and/or any questions may be submitted to the Local Government division via email to LocalGovernment@comptroller.in.gov.