

2019 County Auditors Fall Conference

Bob Reynolds and Janie Cope
Local Government Division
Indiana Auditor of State

Quadrant Meetings

Lawrenceburg Indiana, October 17, 2019
Noblesville Indiana, October 23, 2019
Vincennes Indiana, October 25, 2019
Plymouth Indiana, October 29, 2019



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LOCAL GOVERNMENT DIVISION

The Team

- | | |
|------------------|------------------|
| □ Bob Reynolds | □ Janie Cope |
| ▪ Director | ▪ Specialist |
| ▪ (317) 232-3309 | ▪ (317) 233-1712 |

Email: LocalGovernment@auditor.in.gov



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Tera Klutz, CPA

About Me

Name: Bob Reynolds

Education: Ball State University – Class of 2008

Double Major: Accounting and Information Systems

Professional Credentials: Certified Public Accountant

Work **Auditor of State's Office (AOS)**

History: 2017 – Present Local Government Division Director

LWG CPAs & Advisors (formerly London Witte Group)

2008 – 2011 Staff Accountant

2011 – 2015 Senior Staff Accountant

2015 – 2017 Manager of Governmental Service



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What we'll discuss today

- Form 105
- Settlement Checklist
- AOS Review Process
- Reconciling the Form 105 to Gateway Abstract



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UTAH VACATION!!!!



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Form 102/105 Section A

• June Settlement

	SECTION A	JUNE SETTLEMENT
1	Collections Certified by County Treasurer:	
2	Property Tax	
3	Before Apportionment Adjustments	
4	Less: Erroneous Tax, Penalties and Interest Refunded	
5	Add: Late Payment Penalties on Unpaid Special Assessments	
6	Add or Less: Other Before Apportionment Adjustments	
7	Net Property Tax for Apportionment	
8	License Excise Tax for Apportionment	
9	TOTAL FOR APPORTIONMENT - Total of Lines 7 and 8	




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Form 102/105 Section A-1

Charges Shown on March Abstract

	SECTION A-1	DECEMBER SETTLEMENT
1	CHARGES:	
2	Charges Shown on March Abstract:	
3	Current Property Taxes	
4	Late Assessment Penalty	
5	Statement Processing Charge	
6	Delinquent Taxes, Penalties and Interest	
7		




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Form 102/105 Section A-1

Additional Charges

8	Additional Charges and Assessments During Year:	
9	Current Tax (Including Tax for Prior Years, Other Than Delinquent Tax Recharged)	
10	General Property Tax	
11	Mobile Home Tax	
12	Late Assessment Penalty and Statement Processing Charge	
13	Late Assessment Interest	
14	Additional Penalty Added on Prior Year Second Installment	
15	Penalty on Current First Installment Delinquent	
16	10% Penalty on Former Years' Tax Delinquent Added After May 10	
17	Delinquent Tax, Penalties and Interest Recharged:	
18	Tax	
19	Penalties and Interest	
20	Delinquent Tax Judgments Collected	
21	TOTAL CHARGES - Total of Lines 3 to 20	



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Form 102/105 Section A-1

- **Additional Charges and Assessments During Year:**
 - **Current Tax (Including Tax for Prior Years, Other Than Delinquent Tax Recharged)-** Charges added to tax bills after initial calculation and abstract completion and approval (Lines 10 – 16)
 - **Line 10 - General Property Tax-**Additional charges from increases in assessments or addition of new assessments.
 - **Line 11 - Mobile Home Tax-** Additional mobile home tax bill charges, not included on March abstract.
 - **Line 12 - Late Assessment Penalty and Statement Processing Charge –** Additional Late Assessment Penalties and Statement Processing Charges added to the tax liabilities. Most likely from personal property return being filed late.



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Form 102/105 Section A-1

- **Additional Charges and Assessments During Year continued:**
 - **Line 13 - Late Assessment Interest –** 20% interest applied for on late personal property filings
 - **Line 14 - Additional Penalty Added on Prior Year Second Installment –** Example: Parcel has fall 2018 unpaid installment. Penalty is applied to this parcel after the Fall 2018 settlement
 - **Line 15 - Penalty on Current First Installment Delinquent –** Example: Parcel has spring 2019 unpaid installment. After Spring settlement penalty is applied to the parcel



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Form 102/105 Section A-1

- Additional Charges and Assessments During Year continued:
 - **Line 16 - 10% Penalty on Former Year's Tax Delinquent Added After May 10** – After Spring settlement, additional penalty is applied to any outstanding delinquent taxes outstanding prior to current settlement
- Delinquent Tax, Penalties and Interest Recharged (Lines 18-19):
 - **Line 18 - Tax (Delinquent Tax)** - The tax liability was removed and would need to be re-billed
 - **Line 19 - Penalties and Interest** – The penalties and interest were removed. Those penalties and interest previously charged would need to be re-billed



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Form 102/105 Section A-1

- Additional Charges and Assessments During Year continued:
- **Line 20 - Delinquent Tax Judgments Collected** – Payment of prior unpaid taxes, penalties, and interest that were filed as a judgment with the county clerk for release of lien on property.

Example: The taxpayer came to the county treasurer and wanted to have the lien released. The judgment amount would be added back to the tax system so the taxpayer can pay the amount due from the lien. With the complete payment of the judgment, the lien is released.
- **Line 21 - Total Charges**- The total of the abstract charges and all of the additional charges.



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Form 102/105 Section A-1

22	CREDITS
23	Unpaid at This Settlement (Including All Charges and Assessments During Year)
24	Current Second Installment
25	Current First Installment
26	Additional Penalty on Prior Year Second Installment Delinquent
27	Penalty Current First Installment
28	10% Penalty on Former Years' Tax Delinquent Added After May 10
29	Former Years' Delinquent Tax
30	All Penalties and Interest Unpaid (Except Lines 26, 27 and 28)
31	Total Unpaid at This Settlement - Total of Lines 24 to 30
32	Tax, Pen. and Int. Certified to Clerk of Circuit Court
33	Certificates of Error Issued During Year
34	TOTAL CREDITS - Total of Lines 31 to 33



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Form 102/105 Section A-1

- Credits
 - Unpaid at This Settlement (Including All Charges and Assessments During Year) (Line 24-33)
 - **Line 24 - Current Second Installment** – Unpaid current taxes that were due in November
 - **Line 25 - Current First Installment** – Unpaid current taxes that were due in May
 - **Line 26 - Additional Penalty on Prior Year Second Installment Delinquent** – Penalty that was applied after spring settlement to the unpaid prior year fall taxes



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Form 102/105 Section A-1

- Credits Continued...
 - **Line 27 - Penalty Current First Installment** – Penalty applied to the unpaid spring installment
 - **Line 28 - 10% Penalty on Former Years Tax Delinquent Added After May 10** – Penalty applied after spring settlement to the taxes that were delinquent from the prior year
 - **Line 29 - Former Year's Delinquent Tax** – Prior year taxes still unpaid
 - **Line 30 - All Penalties and Interest Unpaid (Except Lines 26, 27 and 28)** – Previously assessed and unpaid prior year penalties and interest (applied in prior years/not current)
 - **Line 31 - Total Unpaid at This Settlement** - Total of all of the credits listed



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Form 102/105 Section A-1

- Credits Continued...
 - **Line 32 - Tax, Pen and Int Certified to Clerk**- Non paid taxes that are certified as judgments by the county treasurer to the county clerk
 - **Line 33 - Certificates of Error Issued During Year**- From your C of E summary, the credit on tax duplicate and the property tax replacement credit columns
- **Line 34 - TOTAL CREDITS** – total of all credits listed above



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Form 102/105 Section A-1

35	TOTAL COLLECTED THIS YEAR - Line 21 minus Line 34
36	Property Tax at June Settlement - Line 2, Section A
37	AMOUNT FOR APPORTIONMENT -- Line 35 minus Line 36
38	Before Apportionment Adjustments
39	Less: Erroneous Tax, Penalties and Interest Refunded
40	Add: Late Payment Penalties on Unpaid Special Assessments Collected
41	Add or Less: Other Before Apportionment Adjustments
42	TOTAL (Lines 39 through 41)
43	NET TOTAL PROPERTY TAX FOR APPORTIONMENT (Line 37 minus Line 42)
44	License Excise Tax For Apportionment
45	TOTAL NET AMOUNT FOR APPORTIONMENT -- Total of Lines 43 and 44



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Form 102/105 Section A-1

- **Line 35 – Total Collected this Year**– Lines 21 minus Line 34 – Total charges less total credits
- **Line 36 - Property Tax at June Settlement** – Line 2, Section A – June Property Tax collections listed in Net Tax, Penalty and Interest column in Section A
- **Line 37 – Amount for Apportionment** – Line 35 minus Line 36 – Total collected for the year minus the June property taxes (line 32)



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Form 102/105 Section A-1

- Before Apportionment Adjustments(Lines 38-41)
 - **Line 39 - Less: Erroneous Tax Penalties and Interest Refunded-**
Should agree to the amounts reported on 17TC
 - **Line 40 - Add: Late Payment Penalties on Unpaid Special Assessments Collected –** Should agree to amounts reported on 49TC
 - **Line 41 - Add or Less: Other Before Apportionment Adjustments –**
Any other additions or subtractions from the amount to distribute/apportion. Commonly are NSF and prior settlement adjustments



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Form 102/105 Section A-1

- **Line 42 - Total (Lines 39 through 41) –** Total of all pre-apportionment adjustments
- **Line 43 – Net Total Property Tax for Apportionment (Line 37 minus Line 42) –** Amount to apportion less pre-apportionment adjustments – the amount you will distribute
- **Line 44 - License Excise Tax for apportionment –** Total excise tax to be distributed (Should agree with Excise Tax Allocation worksheet)



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Form 102/105 Section B

- Total Net Amount for Apportionment – Total property tax and excise tax to be apportioned to units

	SECTION B APPORTIONMENT	TOTAL NET PROPERTY TAX	LICENSE EXCISE TAX	TOTAL PROPERTY TAX AND EXCISE TAX
1	County General Fund	0.00	0.00	0.00
2	County Health Fund	0.00	0.00	0.00
3	County Cumulative Bridge Fund	0.00	0.00	0.00
4	County Reassessment Fund	0.00	0.00	0.00
5	FREE	0.00	0.00	0.00
6	FREE	0.00	0.00	0.00



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Form 102/105 Section B

- Section B – Apportionment
 - **Total Net Property Tax** - Equals Total column Net Total Property Tax for Apportionment (Line 43) Section A-1
 - **License Excise Tax** – Equals Total column License Excise Tax for Apportionment (line 44) Section A-1



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Form 105 Section C

SECTION C		REMITTANCE
DUE STATE ON ACCOUNT OF		AMOUNT
1	Infraction Judgment	0.00
2	Overweight Vehicle Fines	0.00
3	Special Death Benefit	0.00
4	Sales Disclosure Fee	0.00
5	Coroner's Continuing Education Fee	0.00
6	Adult & Juvenile Offender Interstate Compact Fee	0.00
7	Mortgage Recording Fee	0.00
8	Child Restraint Fine	0.00
9	Canine Research and Education Fund	0.00
10	Forest Restoration Fund	0.00
11	Sex/Violent Offender Registration Fee	0.00
12	DLGF Homestead Property Data Base Fund	0.00
13	Violent Crime Victims Compensation Fund	0.00
14	FREE	0.00
15	FREE	0.00
16	FREE	0.00



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Form 105 Section C

- Amounts listed come from the county's Funds Ledger as of settlement
- Amounts listed in section must be remitted to the state prior by June 30/December 31st, if settlement is not processed and approved by December 31st a separate reporting form is available for use
- SWETA, Welfare Excise and School Excise Allocations are not included in Section C



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Form 105 Section C

- Fines and fees to be remitted include but not limited to:
 - Infraction Judgement amounts IC 34-28-5-5
 - Overweight Vehicle Fines IC 9-20-4
 - Special Death Benefit Fees IC 35-33-8-3.2
 - Sales Disclosure Fees IC 6-1.1-5.5-4
 - Coroner's Continuing Education Fees IC 16-37-1-9
 - Adult & Juvenile Offender Interstate Compact Fees IC 11-13-4.5-4
 - Mortgage Recording Fees IC 24-9-9-1
 - Child Restraint Fines IC 9-19-11



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Form 105 Section C

- Canine Research and Education Fund IC 6-9-39-7
 - Forest Restoration Fund IC 6-1.1-6-20 & 6-1.1-24
 - Sex/Violent Offender Registration Fees IC 36-2-13-5.6
 - DLGF Homestead Property Database Fund IC 6-1.1-12-37(f)
 - Violent Crime Victims Compensation Fund IC 11-10-8-6(a)
- Please make certain the remittance to the state for Section C agrees with the amounts listed in Section C



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Zion National Park



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Bryce Canyon National Park



YES, THAT IS SNOW ON THE GROUND AT OUR CAMPSITE!



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Bryce Canyon National Park



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Settlement Submission and Review

- AOS will now post all forms on AOS website
 - Available on AOS website
- AOSFTP site will still be utilized for submitting documents
- Remember to read manual prior to filling out forms
 - Available on AOS website
 - <https://www.in.gov/auditor/1260.htm>
 - Contains instructions and tips



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Settlement Submission and Review

- Make sure to complete checklist prior to submitting settlement for review
- Crowe LLP will conduct initial review and AOS will conduct final review
- AOS will email county auditor when pre-approval is granted
 - **AFTER RECEIVING PRE-APPROVAL YOU CAN DISTRIBUTE TAXES**
- E-Signature form will be uploaded to FTP site after pre-approval
- Final approval will occur when:
 - AOS receives E-signature form
 - All funds have been remitted to AOS, **must occur on or before December 31, 2019**



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AOS FTP Site

- AOS FTP Site - <https://aosftp.auditor.in.gov/>
 - Used for circulating documents for settlement
 - Contact localgovernment@auditor.in.gov for login assistance and instructions
 - County auditors can upload completed settlement documents to the "To Settlements" folder

<input type="checkbox"/>	Name ▲	Size	Date	Owner
<input type="checkbox"/>	Up directory			
<input type="checkbox"/>	From Settlements	4 KiB	2019-05-15 11:46:27	wgarth
<input type="checkbox"/>	To Settlements	4 KiB	2019-05-15 14:57:24	wgarth



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Settlement Checklist

- Designed to mimic AOS review process
- Early detection of problems
- Verifies forms balance
- Speeds up review process

Next couple slides will go over main points of the checklist



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Capitol Reef National Park



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Settlement Checklist Form 105

- Settlement Sheet Form 105 - Section A-1**
- 3 Line 33 (Certificates of Error Issued During the Year): Net Tax and Penalty column equals the Credit Entered on Tax Duplicate column of the C of E Summary.
 - 4 Line 33 (Certificates of Error Issued During the Year): Property Tax Relief Amount column equals the Less Property Tax Relief column of the C of E Summary.
 - 5 Line 37 (Amount for Apportionment): Net Tax and Penalty column equals the total of Column 1 on the 49TC.
 - 6 Line 39 (Less Erroneous Tax, Penalty and Interest Refunded): Net Tax, Penalty, and Interest column equals the total of Column 1 (Refunded to Taxpayer) on the 17TC Summary tab.
 - 7 Line 39 (Less Erroneous Tax, Penalty and Interest): Property Tax Relief Amount column equals the total of Column 2 (Property Tax Relief Amount) on the 17TC Summary tab.
 - 8 Line 40 (Less Late Payment Penalties on Unpaid Special Assessments Collected): Net Tax, Penalty, and Interest column equals total of Column 13 on the 49TC.
 - 9 Line 44 (License Excise Tax for Apportionment): Total column equals the Column 8 total on the 49TC.
 - 10 Line 45 (Total Net Amount for Apportionment): Property Tax Relief Amount column equals the total amount of Column 6 on the 49TC.
- Settlement Sheet Form 105 - Section B**
- 11 Total Net Property Tax column total equals the total of Section A-1, Line 43 (Net Property Tax for Apportionment).
 - 12 License Excise Tax column total equals the total of Section A-1, Line 44 (License Excise Tax for Apportionment).
 - 13 Total Property Tax and Excise Tax column total equals total of Section A-1, Line 45 (Total Net Amount for Apportionment).
- SWETA, 2009 Welfare and 2009 School Excise Tax Allocation Worksheet**
- 21 Excise to Distribute total equals Column 8 of the 49TC and Section A-1, Line 44 (License Excise Tax for Apportionment) Total column of the Form 105.
- Excise Tax Reconciliation Worksheet**
- 22 Line 10 must equal \$0.00.



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Settlement Checklist Form 105 A-1 to COE

CERTIFICATE OF ERROR SUMMARY				CONTACT INFORMATION		
				Auditor of State, Local Government Division 200 West Washington Street, Suite 240 Indianapolis, Indiana 46204 317-532-3209 settlements@auditor.in.gov		
2018						
Gross Tax	Less: Property Tax Relief	Less: Circuit Breaker Credit	Net Tax	Plus: Statement Processing Charge Penalties & Interest	Credit Entered on Tax Duplicate	
Enter Taxing District Name Here						
0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	
19,530.44	1,863.15	0.00	17,667.29	2,347.54	20,014.83	

FORM 105 SECTION A-1	DECEMBER SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
22 CREDITS				
23 Unpaid at This Settlement (Including All Charges and Assessments During Year)				388,873.58
24 Current Second Installment		388,873.58		388,873.58
25 Current First Installment		106,029.33		106,029.33
26 Additional Penalty on Prior Year Second Installment Delinquent		928.16		928.16
27 Penalty Current First Installment		11,561.39		11,561.39
28 10% Penalty on Former Years' Tax Delinquent Added After May 10		8,271.25		8,271.25
29 Former Years' Delinquent Tax		75,689.17		75,689.17
30 All Penalties and Interest Unpaid (Except Lines 26, 27 and 28)		116,349.90		116,349.90
31 Total Unpaid at This Settlement - Total of Lines 24 to 30		707,702.78	0.00	707,702.78
32 Tax, Pen. and Int. Certified to Clerk of Circuit Court		6,009.34		6,009.34
33 Certificates of Error Issued During Year		20,014.83	1,863.15	21,877.98
34 TOTAL CREDITS - Total of Lines 31 to 33		733,726.95	1,863.15	735,590.10



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Settlement Checklist Form 105 A-1 to 49TC

	TAXES DEDUCTED (Complete Office)			SETTLEMENT OF LATE PAYMENT PENALTIES (Completed by the County Treasurer's Office)
	1	6	8	13
	Total Current and Delinquent Tax, Penalties and Interest Collected, and Less Late Payment Penalty Collections on Special Assessments	Property Tax Relief Amount Distributed	License Excise Tax Distributed	Late Payment Penalty Collections on Special Assessments
TAXING DISTRICT/TIF				
ENTER TAXING DISTRICT NAME HERE	0.00	0.00	0.00	0.00
ENTER TAXING DISTRICT NAME HERE	0.00	0.00	0.00	0.00
ENTER TAXING DISTRICT NAME HERE	0.00	0.00	0.00	0.00
ENTER TAXING DISTRICT NAME HERE	0.00	0.00	0.00	0.00
ENTER TAXING DISTRICT NAME HERE	0.00	0.00	0.00	0.00
ENTER TAXING DISTRICT NAME HERE	0.00	0.00	0.00	0.00
ENTER TAXING DISTRICT NAME HERE	0.00	0.00	0.00	0.00
ENTER TAXING DISTRICT NAME HERE	0.00	0.00	0.00	0.00
ENTER TAXING DISTRICT NAME HERE	0.00	0.00	0.00	0.00
TOTALS	7,254,526.19	1,027,692.15	828,085.32	5,570.73

FORM 105 SECTION A-1	DECEMBER SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
37 AMOUNT FOR APPORTIONMENT -- Line 35 minus Line 36		7,254,526.19	1,028,577.58	8,283,103.77
38 Before Apportionment Adjustments				
39 Less: Erroneous Tax, Penalties and Interest Refunded		4,866.80	885.43	5,752.23
40 Add: Late Payment Penalties on Unpaid Special Assessments Collected		-5,910.73		-5,910.73
41 Add or Less: Other Before Apportionment Adjustments		475.00	0.00	475.00
42 TOTAL (Lines 39 through 41)		-688.93	885.43	316.50
43 NET TOTAL PROPERTY TAX FOR APPORTIONMENT (Line 37 minus Line 42)		7,255,095.12	1,027,692.15	8,282,787.27
44 License Excise Tax For Apportionment		828,085.32		828,085.32
45 TOTAL NET AMOUNT FOR APPORTIONMENT -- Total of Lines 43 and 44		8,083,180.44	1,027,692.15	9,110,872.59



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Settlement Checklist Form 105 A-1 to 17TC Summary Page

CERTIFICATE OF COUNTY AUDITOR OF TAX REFUND CLAIMS AND PROPERTY TAX RELIEF			
2018			
	1	2	3
14 TAXING DISTRICT	REFUNDED TO TAXPAYER	PROPERTY TAX RELIEF AMOUNT	TOTAL REFUND
87	-	0.00	0.00
88	-	0.00	0.00
89	-	0.00	0.00
90 TOTAL	4,866.80	885.43	5,752.23

FORM 105 SECTION A-1	DECEMBER SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
37 AMOUNT FOR APPORTIONMENT -- Line 35 minus Line 36		7,254,526.19	1,028,577.58	8,283,103.77
38 Before Apportionment Adjustments				
39 Less: Erroneous Tax, Penalties and Interest Refunded		4,866.80	885.43	5,752.23
40 Add: Late Payment Penalties on Unpaid Special Assessments Collected		-5,910.73		-5,910.73
41 Add or Less: Other Before Apportionment Adjustments		475.00	0.00	475.00
42 TOTAL (Lines 39 through 41)		-688.93	885.43	316.50
43 NET TOTAL PROPERTY TAX FOR APPORTIONMENT (Line 37 minus Line 42)		7,255,095.12	1,027,692.15	8,282,787.27
44 License Excise Tax For Apportionment		828,085.32		828,085.32
45 TOTAL NET AMOUNT FOR APPORTIONMENT -- Total of Lines 43 and 44		8,083,180.44	1,027,692.15	9,110,872.59



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Settlement Checklist Form 105 A-1 to Form 105 B

FORM 105 SECTION B APPORTIONMENT	TOTAL NET PROPERTY TAX	LICENSE EXCISE TAX	TOTAL PROPERTY TAX AND EXCISE TAX
1 County General	1,510,765.72	153,225.92	1,663,991.64
2 Health	96,604.06	9,791.64	106,395.70
3 2015 Reassessment	84,835.62	8,600.75	93,436.37
4 Co Cum Cap Dev	144,836.89	14,867.45	159,704.34
5 Cum Bridge	100,083.49	10,144.50	110,227.99
6 County Debt Service	249,624.08	24,831.93	274,456.01
7 Township General	28,036.34	2,524.68	30,561.02
8 Township Assistance	23,968.68	2,335.12	26,303.80
9 Township Fire Fighting	174,550.11	20,351.96	194,902.07
10 Township Recreation	2,096.96	193.30	2,290.26
11 Township Cemetery	6,315.33	943.54	7,258.87
106 TOTALS	8,282,787.27	828,085.32	9,110,872.59

FORM 105 SECTION A-1	DECEMBER SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
42 TOTAL (Lines 39 through 41)		-568.93	316.50	316.50
43 NET TOTAL PROPERTY TAX FOR APPORTIONMENT (Line 37 minus Line 42)		7,255,095.12	1,027,692.15	8,282,787.27
44 License Excise Tax For Apportionment		828,085.32		828,085.32
45 TOTAL NET AMOUNT FOR APPORTIONMENT -- Total of Lines 43 and 44		8,083,180.44	1,027,692.15	9,110,872.59



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Settlement Checklist Form 105 A-1 to Excise Allocation

EXCISE TAX ALLOCATION								
SWETA, 2009 WELFARE EXCISE TAX ALLOCATION AND 2009 SCHOOL EXCISE TAX ALLOCATION DEDUCTIONS CALCULATION WORKSHEET								
Select your county from the drop-down:								
County	December Settlement	2,015.00						
County		Year						
Taxing District	Total Excise	SWETA Allocation Factor	SWETA Deduction	2009 Welfare Excise Tax Allocation Factor	2009 Welfare Excise Tax Allocation Deduction	2009 School Excise Tax Allocation Factor	2009 School Excise Tax Allocation Deduction	Excise to Distribute after SWETA, 2009 Welfare Excise Tax Allocation and 2009 School Excise Tax Allocation Deductions
TOTAL	\$ 1,269,450.97		\$ 4,155.37		\$ 87,113.09		\$ 350,097.19	\$ 828,085.32

FORM 105 SECTION A-1	DECEMBER SETTLEMENT	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
42 TOTAL (Lines 39 through 41)		-568.93	885.43	316.50
43 NET TOTAL PROPERTY TAX FOR APPORTIONMENT (Line 37 minus Line 42)		7,255,095.12	1,027,692.15	8,282,787.27
44 License Excise Tax For Apportionment		828,085.32		828,085.32
45 TOTAL NET AMOUNT FOR APPORTIONMENT -- Total of Lines 43 and 44		8,083,180.44	1,027,692.15	9,110,872.59



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Canyonlands National Park



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AOS Settlement Review

- **AOS review major components**
 1. Verifying all forms agree
 2. Verify Form 105 Sec A-1 Lines 3 through 6 agree to March abstract (Gateway Abstract)
 3. Review Form 105 Sec C changes above 20% threshold
 4. Verify excise tax reconciles
 5. Review items reported on line 41 of Form 105



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AOS Settlement Review

Charges Shown on March Abstract

FORM 105 SECTION A-1			NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
1	CHARGES:				
2	Charges Shown on March Abstract:				
3	Current Property Taxes		17,546,629.01	2,049,718.93	19,596,347.94
4	Late Assessment Penalty		10,512.29		10,512.29
5	Statement Processing Charge		792.91		792.91
6	Delinquent Taxes, Penalties and Interest		853,528.11		853,528.11



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AOS Settlement Review

Charges Shown on March Abstract

- Verify Form 105 Sec A-1 Lines 3 through 6 agree to March abstract (Gateway Abstract)
 - AOS will provide reconciliation worksheet to reconcile lines 3 through to Gateway
 - Reconciliation worksheet is prepopulated, county auditors only need to enter county number and amounts reported on settlement
 - Can be found on AOS website at:
 - Place holder for website address



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Arches National Park



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AOS Settlement Review

Form 105 Sec C 20% Threshold

- AOS compares amounts reported on Form 105 Sec C to prior year. Any changes greater than 20% will be questioned
- Main purpose of the inquiry is to verify that the amount reported is correct.
- To decrease review time, an explanation of all changes can be submitted with settlement in a word file or PDF.



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Form 105 Sec C 20% Threshold

2018 Settlement

SECTION C		REMITTANCE
DUE STATE ON ACCOUNT OF		AMOUNT
1	Infraction Judgment	22,780.00
2	Overweight Vehicle Fines	25.00
3	Special Death Benefit	1,375.00
4	Sales Disclosure Fee	1,695.00
5	Coroner's Continuing Education Fee	916.75
6	Adult & Juvenile Offender Interstate Comp	0.00
7	Mortgage Recording Fee	907.50
8	Child Restraint Fine	0.00
9	Canine Research and Education Fund	0.00
10	Forest Restoration Fund	0.00
11	Sex/Violent Offender Registration Fee	113.50
12	DLGF Homestead Property Data Base Fun	11.99
13	Violent Crime Victims Compensation Fund	0.00

2017 Settlement

SECTION C		REMITTANCE
DUE STATE ON ACCOUNT OF		AMOUNT
1	Infraction Judgment	16,108.50
2	Overweight Vehicle Fines	0.00
3	Special Death Benefit	1,315.00
4	Sales Disclosure Fee	1,555.00
5	Coroner's Continuing Education Fee	974.00
6	Adult & Juvenile Offender Interstate Compact Fee	0.00
7	Mortgage Recording Fee	882.50
8	Child Restraint Fine	0.00
9	Canine Research and Education Fund	0.00
10	Forest Restoration Fund	0.00
11	Sex/Violent Offender Registration Fee	182.50
12	DLGF Homestead Property Data Base Fund	0.00
13	Violent Crime Victims Compensation Fund	0.00



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AOS Settlement Review

Excise Tax Reconciliation

COUNTY TREASURER AND COUNTY AUDITOR EXCISE TAX RECONCILIATION AT SETTLEMENT			
Enter amounts as positive amounts.			
COUNTY			
SETTLEMENT	December 2018	ENTER CUT-OFF DATE	09/30/18
10.) EQUALS: RECONCILED DIFFERENCE			0.00

- Line 10 of the excise reconciliation should always be \$0.00
- If there is a difference, a detailed explanation should be provided.
- To decrease review time, an explanation of all changes can be submitted with settlement in a word file or PDF.



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AOS Settlement Review

Form 105 Line 41 Explanation

FORM 105 SECTION A-1	NET TAX, PENALTY & INTEREST	PROPERTY TAX RELIEF AMOUNT	TOTAL
38 Before Apportionment Adjustments			
39 Less: Erroneous Tax, Penalties and Interest Refunded	4,866.80	885.43	5,752.23
40 Add: Late Payment Penalties on Unpaid Special Assessments Collected	-5,910.73		-5,910.73
41 Add or Less: Other Before Apportionment Adjustments	475.00	0.00	475.00
42 TOTAL (Lines 39 through 41)	-568.93	885.43	316.50
43 NET TOTAL PROPERTY TAX FOR APPORTIONMENT (Line 37 minus Line 42)	7,255,095.12	1,027,692.15	8,282,787.27
44 License Excise Tax For Apportionment	828,085.32		828,085.32
45 TOTAL NET AMOUNT FOR APPORTIONMENT -- Total of Lines 43 and 44	8,083,180.44	1,027,692.15	9,110,872.59

- AOS will review any line 41 adjustments.
- To decrease review time, provide detailed a explanation of any line 41 adjustments in a word file or PDF.



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Questions and Answers

Local Government Division

- | | |
|---|---|
| <input type="checkbox"/> Bob Reynolds | <input type="checkbox"/> Janie Cope |
| <input type="checkbox"/> Director | <input type="checkbox"/> Specialist |
| <input type="checkbox"/> (317) 232-3309 | <input type="checkbox"/> (317) 233-1712 |

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