

CHAPTER 5
FORMS AND RECORDS AND THEIR USES

CHAPTER 5
FORMS AND RECORDS AND THEIR USES

<u>Form No.</u>	<u>Title</u>	<u>Page Number</u>
63	(Rev. 1967) Ditch Duplicate	6-1; 6-3; 6-5
63A	(Rev. 1967) Drainage Assessment Statement	6-7
63N	(Rev. 1979) Notice of Drainage Assessments	6-9
63B	Register of Drainage Assessments Collected (County Treasurer)	6-11
63C	(Rev. 1967) Subsidiary Ledger - General Drain Improvement Fund	6-13
63CM	(1967) Subsidiary Ledger - Drainage Maintenance Fund	6-15
63D	(Rev. 1967) Drainage Engineer's Statement of Expense for Personal Service - Construction, Reconstruction and Maintenance	6-17
63G	(Rev. 1967) Authorization for Encumbrance of General Drain Improvement Fund	6-19

In addition to the above listed forms and records, the system provides for use of the forms and records listed below:

17	Accounts Payable Voucher	*
24 - Ruling B		
	(Rev. 1968) Fund Ledger and Ledger of Receipts	6-21
86	(1947) Contractor's Combination Bid Bond and Bond for Construction	*
86A	(1947) Contractor's Bond for Construction	*
96	(Rev. 1987) Contractor's Bid for Public Works	*
49DC	(1967) County Treasurer's Certificate of Collections	6-23
101	(1955) Mileage Claim	*
	Certificate of Assessments (Construction or Reconstruction)	6-25
	Certificate of Assessments (Annual Maintenance)	6-27

* Not Exhibited in this Manual.

FORM 63 (Rev. 1967), DITCH DUPLICATE

IC 36-9-27-85 requires the county auditor to extend assessments for construction and reconstruction upon a book to be known as the ditch duplicate. This form has been designed to make its use applicable to assessments for construction and reconstruction and annual assessments for maintenance. It is recommended that the book or books comprising the Ditch Duplicate be divided into two sections, one section for assessments for construction and reconstruction and another section for annual assessments for maintenance.

This record is to be prepared, in all instances, by the County Auditor, pursuant to certifications of the County Drainage Board, and placed in the hands of the County Treasurer for collection of the assessments in the same manner as taxes are collected except for the following:

1. An assessment is not the personal obligation of the owner of the land affected by the assessment, and only the land actually affected by an assessment shall be sold for delinquency.
2. An annual assessment for periodic maintenance that is not more than twenty-five dollars (\$25) shall be paid at the first time after the assessment when general property taxes are payable.

3. An assessment of less than five dollars (\$5) is increased to five dollars (\$5). The difference between the actual assessment and the five dollars (\$5) amount that appears on the statement is a low assessment processing charge. The low assessment processing charge is considered a part of the assessment.

The assessment against each parcel of land for construction or reconstruction is to be spread on the Ditch Duplicate in the manner shown in Exhibit A, Part 5.

An annual assessment against each parcel of land for maintenance is to be entered on the Ditch Duplicate in the manner shown in Exhibit A-1, Part 5. Annual assessments for maintenance are to be added at the beginning of each year.

FORM 63A - DRAINAGE ASSESSMENT STATEMENT, AND
FORM 63N - NOTICE OF DRAINAGE ASSESSMENT

For the purpose of clarity, these two forms are discussed together.

Form 63N is for use of the County Treasurer in giving notice to a landowner that his lands or lots have been assessed for construction or reconstruction and notice to the owner of the time within which he may pay, without interest, the entire assessment or the amount due as an installment within the first year. This form has been designed to fulfill the requirements of IC 36-9-27-86. It is intended that this form be mailed to each landowner assessed for construction or reconstruction ONE TIME ONLY on a particular project. This one time mailing by the treasurer, by first class mail, is required within 15 days after the County Auditor places the assessment on the Ditch Duplicate. Form 63N is not to be used in connection with any assessment for annual maintenance.

IC 36-9-27-86 makes it permissive to add a statement showing the total amount of the drainage construction or reconstruction assessment and the installment currently due to the first property tax statement mailed by the county treasurer after receipt of the ditch tax duplicate. County Form 18, Real Estate Tax Statement, has not been revised to include this statement because this information would not be applicable in many instances. However, if the County Treasurer wishes to avail themselves of this permissive provision, this department will render any needed assistance in designing and/or approving an alternate form for that particular county.

The treasurer is to use Form 63A as the semiannual statement to landowners of installments due after the first year on assessments for construction and reconstruction and on all assessments for annual maintenance. This form provides a space where indication is to be made as to whether the assessment is for construction or reconstruction or for an assessment for annual maintenance.

Upon payment by a landowner, the County Treasurer will stamp the original and copy of Form 63A or 63N, as the case may require, as PAID and return the original to the payor. The second or duplicate copy serves the County Treasurer as a medium for posting the credit to the Ditch Duplicate and for posting to the County Treasurer's Register of Ditch Assessments Collected (Form 63B - 1953).

The County Treasurer must prepare and use Form 63A in such a manner that he can enter principal separate from penalty and interest on Form 63B (1953) and that his Certificate of Collections, Form 49DC (1967), will show assessments for construction and reconstruction separate from assessments for annual maintenance.

After a landowner is mailed a "Notice of Drainage Assessment," Form 63N, and he fails to make the required payment within the one year period allowed for payment without interest, upon payment at a later date, the County Treasurer must issue a receipt to the landowner by use of Form No. 63A. In other words, Form 63N cannot be properly used as a receipt unless payment is received within the one year period allowed

for payment without interest.

FORM 63B (1953), COUNTY TREASURER'S REGISTER OF DITCH ASSESSMENTS COLLECTED

This record serves the County Treasurer, insofar as drainage assessments are concerned, in the same capacity that the Register of Taxes Collected serves as a place for recording receipts for taxes. If there is an assessment for construction or reconstruction and another assessment for annual maintenance on the same drain, this record must be kept in such a manner that the County Treasurer can certify the sum of collections for construction or reconstruction separate from collections of assessments for annual maintenance.

In all instances, the County Treasurer's Register of Ditch Assessments Collected must be posted by the County Treasurer in such a manner that principal is distinguished from interest and penalty.

FORM 63C (1967), SUBSIDIARY LEDGER - GENERAL DRAIN IMPROVEMENT FUND

This form has been designed to provide a record, by drains, of all receipts to and all disbursements from the General Drain Improvement Fund, together with a record of those costs paid from the County General Fund which are chargeable as project costs.

Although all receipts to and all disbursements from the General Drain Improvement Fund will be posted to the fund ledger sheet kept for that purpose in the General Ledger, it is required that a control also be kept on a subsidiary ledger sheet (Form 63C).

Every disbursement from the General Drain Improvement Fund, whether for construction, reconstruction or maintenance shall be posted to a separate sheet in this record by name of drain; EXCEPT, disbursements made from the General Drain Improvement Fund pursuant to IC 36-9-27-44(c) (not over \$1,500.00 annually on any drain). Disbursements pursuant to IC 36-9-27-44(c) may all be posted to one Subsidiary Ledger sheet with the name of the drain being stated in the space headed "For." Postings of disbursements from County General Fund to Column 1 are those items which are chargeable as project costs as stated in Part 3.

Collections certified by the County Treasurer are to be posted in columns 2, 3 and 4. Column 6 will reflect the total of unpaid assessments on the drain.

Encumbrances of the General Drain Improvement Fund, by drains, are to be entered in total in column 7. Liquidations of encumbrances are by disbursements until project costs are all paid. Final liquidation of any balance in the encumbrance after all costs are paid will be by simple entry in column 8 of the balance remaining in column 9 and the columns footed to show closing. (See discussion of use of Form 63G, 1967)

Head the Subsidiary Ledger sheets to clearly indicate the character of the account; i.e., "Construction," "Reconstruction" or "Maintenance."

It is recommended that the Subsidiary Ledger-General Drain Improvement Fund be sectionalized, one section being for construction and reconstruction and a subsection being for maintenance repayable (Maintenance paid from General Drain Improvement Fund).

To summarize the foregoing concerning Form 63C, the Subsidiary Ledger for General Drain Improvement Fund must consist of:

A Control Sheet to which postings will be made of all receipts to and all disbursements from the General Drain Improvement Fund. This same control sheet is to be used as a control over assessments and collections, encumbrances and assessable costs paid from County General Fund.

A separate sheet for each drain for which there is any financial activity relating to construction or reconstruction.

A sheet showing the amount advanced to the General Drain Improvement Fund from County General Fund or from taxes levied for this purpose.

A separate sheet for each drain on which any expense is paid from the General Drain Improvement Fund for maintenance, except as stated in the next sub-paragraph.

A sheet covering combined expenditures from the General Drain Improvement Fund for maintenance on drains as authorized in IC 36-9-27-44(c), discussed on the preceding page.

For convenience, ledger sheets for the last two items, above, should be kept in a subsection of the Subsidiary Ledger.

Another section of the Subsidiary Ledger will be "Drainage Maintenance Fund" discussed under use of Form 63CM.

FORM 63CM (1967), SUBSIDIARY LEDGER - DRAINAGE MAINTENANCE FUND

This form has been prescribed to provide a record, by drains, of maintenance funds collected and expended in the maintenance of drains and the repayment to the General Drain Improvement Fund of money disbursed from the General Drain Improvement Fund for maintenance. A separate sheet is to be kept for each drain on which an assessments for annual maintenance has been made. Also, a separate sheet is to be kept for each drain on which expense for maintenance has been paid from the General Drain Improvement Fund, this being for the purpose of showing the sum the maintenance fund for each drain owes the General Drain Improvement Fund. Although all receipts to and disbursements from the Maintenance Funds will be posted to the fund ledger sheet kept for that purpose in the General Ledger, it is required that a control also be kept on a subsidiary ledger sheet (Form 63CM).

When an assessment is made for annual maintenance, the total of such assessment is to be entered in Column 5. Annually thereafter, unless the drainage board discontinues or revises the assessment, an equal amount will be added in Column 5. Assessments on the drain collected by the County Treasurer, as certified semiannually, will be entered in Columns 2, 3 and 4. Column 6 will reflect the total of the principal of the assessments unpaid.

No encumbrance record will be kept of Drainage Maintenance Funds. Expenditures from this fund will be limited to the balance available to the credit of each drain.

Every receipt and every disbursement posted to Drainage Maintenance Fund in the general ledger must be posted to an appropriate account in the Subsidiary Ledger and to the control kept on the same form.

FORM 63D (1967), DRAINAGE ENGINEER'S STATEMENT OF EXPENSE FOR PERSONAL SERVICES - CONSTRUCTION, RECONSTRUCTION AND MAINTENANCE

This form, as revised, is for use of an engineer employed by the drainage board pursuant to IC 36-9-27-32 to support his claim for compensation. Use of this form is imperative since IC 36-9-27-32 requires that the rate of compensation or salary paid to an engineer hired by the drainage board be assessed against the drainage project for which he was employed.

This form is not to be used by the County Surveyor or his regular deputies, as their compensation is not chargeable to drainage projects.

Posting is to be made from this form directly to Column 1 of the Subsidiary Ledger-General Drain Improvement Fund, or in case the engineering service is in connection with a maintenance job, the posting will be made to Column 1 of the Subsidiary Ledger-Maintenance Fund, in which latter case the County General Fund will be reimbursed for the expense from the Maintenance Fund of the affected drain when funds are available therefor.

Engineering costs, if any, connected with establishing assessments for annual maintenance are not to be charged to maintenance funds.

FORM 63G (Rev. 1967), AUTHORIZATION FOR ENCUMBRANCE OF THE GENERAL DRAIN IMPROVEMENT FUND

Use of this instrument is indicated on the form itself. When completed by the Drainage Board, the form will be notice to the County Auditor that the Drainage Board has contemplated expenditure from the General Drain Improvement Fund in a stated maximum amount for a particular drain. This form will serve as a medium for the County Auditor's posting to Column 7 of the Subsidiary Ledger-General Drain Improvement Fund and to Column 7 of the Control Sheet.

No encumbrance record will be kept for the Maintenance Fund but encumbrances must be authorized by the drainage board for any proposed expenditure from General Drain Improvement Fund for maintenance.

In handling encumbrances for expenditures from General Drain Improvement Fund for those small maintenance items authorized by IC 36-9-27-44(c) (items not chargeable to individual drains) it is recommended that the Drainage Board authorize a single encumbrance in an amount estimated to be needed within the calendar year, not exceeding, however, the statutory limit of \$10.00 per mile of legal drains in the county.

FORM 49DC (1967), COUNTY TREASURER'S CERTIFICATE OF COLLECTIONS

This form is for use of the County Treasurer in making semiannual certifications of drainage collections to the County Auditor. This form is to be completed by the County Treasurer at the time of each semi-annual settlement. As indicated on the form, collections of assessments for construction or reconstruction must be reported separately from collections for annual maintenance. In all instances, interest and penalty shall be reported separately from principal. It is not necessary to report interest separate from penalty.

It is intended that upon certification by the County Treasurer, the County Auditor make an audit of the Ditch Duplicate and verify the accuracy of the certification of the County Treasurer and record his findings in Columns 7 to 12 of this form.

CERTIFICATES OF ASSESSMENTS

The form of Certificate of Assessments for Construction and Reconstruction and the form of Certificate of Assessments for Annual Maintenance are suggested forms, not prescribed by the State Board of Accounts. If these forms are not acceptable to the Drainage Board, any other form meeting requirements of the drainage law may be substituted.

BID FORMS

Forms for use of bidders referred to on Page 4-1 are not exhibited in this manual.