

# THE COUNTY BULLETIN

## And Uniform Compliance Guidelines

### ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 366

January 2009

#### REMINDER OF ORDER OF BUSINESS

#### January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)
- 15 "Assessment Date" for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)  
Last date to make pension report and payment for fourth quarter of 2008 by counties participating in Public Employees' Retirement Fund.
- 19 Legal Holiday - Dr. Martin Luther King, Jr. Day. (IC 1-1-9-1)
- 20 Last date to report and make payment of State Income Tax withheld in December to Indiana Department of Revenue. (IC 6-3-4-8.1)
- 26 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 20-42-2-7) (IC 23-14-70-3)
- 30 File 2008 Annual Financial Report with State Board of Accounts. (IC 5-11-1-4)  
Last day for township trustees to file annual reports and vouchers with County Auditor. [IC 36-6-4-12(d)]
- 31 Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts. (IC 5-11-13-1)  
Last date to file quarterly unemployment compensation report with the Department of Workforce Development.  
Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from county treasurer. (IC 5-13-7-6)  
Last day to provide each employee with a W-2.  
Last day to file quarterly report for the last quarter of 2008 with Internal Revenue Service.  
Last day for the board of county commissioners and county council to meet to organize and elect officers for the year 2009.

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**REMINDER OF ORDER OF BUSINESS**  
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**February**

- 12      Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- 16      Legal Holiday - Washington's Birthday (IC 1-1-9-1)
- 20      Last date to report and make payment of State Income Tax withheld in January to Indiana Department of Revenue. (IC 6-3-4-8.1)

**March**

- 1        Annual assessment period begins, except mobile homes. (IC 6-1.1-1-2)
- 20      Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)

**WELCOME TO NEW OFFICIALS**

To those officials who are taking office January 1, 2009, we wish to welcome you. Please feel free to contact this office at any time and we will try to help you in any way we can. The telephone numbers for the State Board of Accounts are as follows:

County Supervisors (317) 232-2512  
Front Desk (317) 232-2513

**THANKS AND BEST WISHES**

To all of those county officials who are leaving office, we wish to express our sincerest thanks and appreciation for the kindness and cooperation shown to this board, our supervisors and our field staff. We wish you the very best in your future endeavors!

**OBSOLETE VOLUMES**

All articles from Volumes 321 and earlier of *The County Bulletin* have now been updated and are no longer applicable; thus Volumes 321 and earlier may be deleted from your file.

A complete index to *The County Bulletin* is included for your reference.

**SOCIAL SECURITY TAX BASE CHANGES JANUARY 1**

The 2009 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2009 will be 7.65 percent (6.2% of Social Security and 1.45% Medicare).

The maximum amount of earnings that will be subject to Social Security contribution will be raised from \$102,000 to \$106,800 effective January 1, 2009.

Please contact the Internal Revenue Service at 1-800-829-1040 if you should have any questions on this matter.

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**STATEMENT OF WAGES AND COMPENSATION**

We remind county auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19, which states:

“At its second regular meeting each year, the executive shall make an accurate statement of the county’s receipts and expenditures during the preceding calendar year. The statement must include the name of and compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.”

**RATES FOR LEGAL ADVERTISING**

The rates for legal advertising did not change for calendar year 2009. IC 5-3-1-1 does not authorize any change in legal rates after December 31, 2005. Therefore, publishers of qualified publications should charge in accordance with the 2005 rates published in County Bulletin, Vol. 349 from January 2005.

**COUNTY USER FEE FUND – CLAIMS BY STATE POLICE AND DEPARTMENT OF NATURAL RESOURCES FOR TRAINING FUNDS**

If the state police department or the department of natural resources file a claim against the county user fee fund, the county auditor shall deposit fees, collected under the cause numbers submitted, to their respective training funds, by writing a warrant to the department’s treasurer. (IC 5-2-8-5 and IC 5-2-8-7)

**COMPUTING INTEREST ON DELINQUENT PERSONAL PROPERTY TAX JUDGMENTS**

The following procedures should be followed in computing interest where partial payments are accepted on personal property tax judgments certified to the clerk of the circuit court.

1. On the date a payment is received, compute the amount of interest which is due. Multiply the total amount due by the applicable interest rate. Multiply this amount by the number of days since certification and divide by 360.
2. Deduct the amount of interest obtained in step number 1 from the total payment received to arrive at the amount of the payment to be applied against original judgment amount.
3. The amount determined in step number 2 should be deducted from the total amount of the judgment recorded in the clerk’s office.
4. The amount deducted in step number 3, plus the interest less the demand costs, should then be recharged to the tax duplicate by the county auditor. The demand costs should be receipted to the County General Fund.
5. This amount should then be posted against the amount recharged.
6. All subsequent payments should be handled in the same manner by beginning with step number 1.

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**EMERGENCY TELEPHONE SYSTEM FEES**

Indiana Codes 36-8-16-13 and 36-8-16.5-43 provide that landline and wireless fees received for emergency 911 services be maintained in separate funds. If not already being done, separate funds for the fees should be implemented going forward.

Indiana Code 36-8-16-13 states: "A county treasurer or municipal fiscal officer to whom enhanced emergency telephone system fees are remitted under section 12 of this chapter shall deposit the fees in a separate fund. The fund shall be known as the \_\_\_\_\_(insert name of county or municipality) emergency telephone system fund. The county treasurer or municipal fiscal officer may invest money in the fund in the same manner that other money of the county or municipality may be invested. The county treasurer or municipal fiscal officer shall deposit any income earned from such an investment in the fund."

Indiana Code 36-8-16.5-43 states: "The distribution of wireless emergency enhanced 911 funds by the board for cost recovery by PSAPs under section 39 of this chapter must be deposited by the county treasurer in a separate fund set aside for the purposes allowed by section 41 of this chapter. The fund must be known as the \_\_\_\_\_(insert name of county) wireless emergency telephone system fund. The county treasurer may invest money in the fund in the same manner that other money of the county may be invested, but income earned from the investment must be deposited in the fund set aside under this section."

**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL SPRING CONFERENCE**

**Question #1:** Is it the obligation of the county to pay the assessors expenses when going to the schooling for Level II or III certification?

**Answer #1:** Yes, this would be an allowable county expense if there is a budget appropriation for county travel/conferences or training.

**Question #2:** Our health department has said council has no authority over their budget. Is this correct?

**Answer #2:** IC 36-2-5-3 gives the council authority to set and fix the number of employees and their compensation. It does provide for the local board of health to describe duties, recommend the number of positions and classify positions. IC 36-2-5-2 would require council appropriation in the budget or by additional appropriation.

**Question #3:** HEA 1108-PL 40 – Where can we find out the minimum salary of prosecuting attorney? PowerPoint say: "may not exceed the minimum salary of a full-time prosecuting atty." Is this the prosecutor or deputy prosecutor?

**Answer #3:** The full time prosecuting attorney's pay from the state is set by statute at the same as the judges according to IC 33-39-6-5. You may contact the Prosecuting Attorney's Council or State Court Administration.

**Question #4:** When ordinances or resolutions are approved for donations for a department, does money need to be advertised and appropriated by council? Example – Canine donations?

**Answer #4:** IC 36-2-5-2 requires appropriation by the county council prior to disbursement unless there is an exception in statute.

**Question #5:** Does the county council have the right to turn down a request from the sheriff for extra funds (\$100,000) for medical expenses in the jail? The sheriff says they can't.

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL SPRING CONFERENCE (Continued)**

**Answer #5:** We researched the IC for inmate medical care and could find no language requiring council to appropriate funds upon a sheriff's request. The council would have the ability to provide additional appropriations if considered necessary and funds are available. There is the inmate medical co-pay fund established under IC 11-12-5 that must be used for medical care of inmates but no requirement for council to appropriate upon request. You may ask the sheriff or county attorney to provide the code.

**Question #6:** Could someone clarify the distribution of other assessments and penalties? If a weed charge is not paid until late, the agency who certified us the charges is not getting their money until later even another year. We have always distributed the charge and penalty to the entity that certified the assessment to us.

**Answer #6:** Once certified, the amount that was certified after collected is what should go back to the municipality. If the assessment is paid late, penalties should be assessed as they are for other taxes and special assessments. Penalties go on the duplicate as either penalty on current tax or prior tax. You do not split penalties out by special assessment type at settlement, ie, ditch assessments, etc. Therefore, you will capture all penalties at settlement no matter what kind of tax levy or special assessment generated the penalty. All penalties will flow through settlement and be apportioned accordingly.

**Question #7:** Sewer district certifies lien, next week realizes the lien is the wrong amount and wants it removed. We have put it on the tax bill we have not collected money from anyone. A: In an audit you'd be looking for the money owed and B: we did our \$15.00 work, can we still request it?

**Answer #7:** Once the amount is certified to you, a similar certified letter should be obtained to remove the amount from the tax rolls. We are not aware of any authority for you to charge the certification fee in a scenario like this where the municipality has made an error.

**Question #8:** Do all counties have a veteran's officer? Is it a state requirement to have a veteran's officer in each county?

**Answer #8:** IC-10-17-1-9(a) states: "the county executive "shall" designate and may employ a county service officer and may employ service officer assistants; to serve the veterans of the county."

**Question #9:** Have there been Q and A's since 2005? We have not received any.

**Answer #9:** They were published in a special edition of the County Bulletin in February of 2008.

**Question #10:** How will the Auditor's office handle the charter school distributions and examination of records payment from the schools if the State is taking over the school general fund?

**Answer #10:** We are considering options, we will try to make sure that you do not receive bills after the time you are no longer receiving this money. If you do have an issue, please contact our office and we will work with you.

**Question #11:** Please clarify the steps to transfer money from township assessor to county assessor. Is it line by line to do a reduction or just give them control of those budgets?

**Answer #11:** DLGF indicated earlier, the council will have to do this by a budget reduction in the township budget and an additional appropriation in the county assessor budget.

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL SPRING CONFERENCE (Continued)**

**Question #12:** We need to pay for the housing of inmates to another county, haven't had to do this for several years (since we have a new jail). Where do we pay this from? Of course, it is not been appropriated for them out of the jail or sheriff's budget.

**Answer #12:** You will need to work with the county office or department that committed the person to the other jail to find a proper appropriation from which to pay.

**Question #13:** Can vet bills be included in a claim for livestock kills? The law is vague and states claimant can claim damages but doesn't define them.

**Answer #13:** IC 6-9-39-7(d) The fiscal body that imposes the tax may establish requirements for eligibility to receive funds. The county should set its own policy.

**Question #14:** Has the state increased the per diem rate and the mileage rate? We have heard the mileage has increased to 50 ½ cents. If so, effective what date?

**Answer #14:** Per the Indiana Department of Administration website, effective July 1, 2008 the state mileage reimbursement rate is 44 cents.

**Question #15:** Will the state called meetings be available by webinar in the future? Possibly counties with this capability will be able to host meetings.

**Answer #15:** At this time there is no plan to offer conferences by webinar.

**Question #16:** Our County has CEDIT only. By ordinance the CEDIT revenue is to be used only to pay for the new jail. Can our county adopt a LOIT since it does not have COIT or CAGIT?

**Answer #16:** A county that has CEDIT may adopt CAGIT (IC 6-3.5-1.1-2) or COIT (IC 6-3.5-6-3) in addition to the CEDIT.

**Question #17:** What certifications (referred by Andrew with the AIC) are we looking at for auditors in the future?

**Answer #17:** Post election classes for all elected county officers. AIC wants to develop a curriculum that it is applicable and appropriate for you. Please provide them your input and ideas.

**Question #18:** Where is it written that we pay taxes one year in arrears? I have a taxing entity whose financial person is asking why it cannot be two years in arrears.

**Answer #18:** IC 6-1.1-22-9(a)

**Question #19:** Are counties still required to publish claims before they are acted upon by the county commissioners? I understand there may have been new legislation passed to eliminate this requirement.

**Answer #19:** This requirement was not eliminated.

**Question #20:** Our county currently does not charge for take home vehicles. If we were to start charging a fee, what is the minimum that we must charge? Is this monthly? Do we add this to payroll?

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL SPRING CONFERENCE (Continued)**

**Answer #20:** Depending on the circumstances a take home vehicle may qualify as a benefit and would be a taxable event. IRS publication 15B describes the different situations where vehicle use is considered a benefit. We also suggest that you contact the IRS.

**Question #21:** Is it the county council or the board of county commissioners that approve a "new" fulltime staff position for a department in the General Fund? What is the process to establish a "new" staff position?

**Answer #21:** The council approves because it is the body that has to establish the position through the salary ordinance under IC 36-2-5-11.

**Question #22:** Please provide a refresher on what an auditor is to do with returned homestead credit rebate checks. Some are for owners who are found to be deceased and others are checks where the property owner cannot be found even after advertising the list of unclaimed checks.

**Answer #22:** It is unclaimed property after 1 year, if the check is for \$10.00 or more. Contact the Attorney General's office, Unclaimed Property Division. If the check is less than \$10 it is void after 180 days from issuance and the monies should be returned to the Treasurer of State.

**Question #23:** We advertised and took sealed bids on an ambulance that is not being used. How do we now go about disposing of the ambulance?

**Answer #23:** If you received bids, the ambulance should be sold to the highest responsible bidder. If you didn't receive any bids, look at other methods available to the county under IC 5-22-22 at that estimated value. Some allowable methods include internet auction site or public sale or auction.

**Question #24:** Who would be the best person to contact about the staff at the local BMV? It seems the local staff doesn't know what taxes they are responsible to collect. We have a wheel tax and surtax that they were not aware they collected.

**Answer #24:** You can contact any of your fellow auditors that are on the BMV Working Group or the AIC. You can also contact the Deputy Commissioner, Mr. Monty Combs.

**Question #25:** We heard that some counties do not advertise their salary ordinances. We thought all ordinances have to be advertised.

**Answer #25:** IC 5-3-1 requires publishing of ordinances only if required by specific statute. In reviewing the Indiana Code, it does not appear there is a requirement to advertise the salary ordinance. However, please contact your DLGF field representative to see if there is any requirement to advertise in the budget laws and administrative code prior to changing your practice of advertising.

**Question #26:** Correction of Errors: What exactly is the role of the county auditor? Last year, pay 2007, we had over 700 C of E's. Probably less than 75 of these came from PTABOA actions. My signature is required on the form, but I apparently have no input. Am I just supposed to post the adjustments, sign my name and process the checks for refunds regardless of the AV that is selectively given away?

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL SPRING CONFERENCE (Continued)**

**Answer #26:** IC 6-1.1-15-12 provides several reasons for which a correction of error may need to be posted. Errors from reasons 1 through 5 in this code should only be posted when you agree the correction is necessary. If the correction is for reasons 6 through 8 and DLGF approval is not required you would only sign if you agree. If you do not agree you would not post unless the township assessor and county assessor both sign. You will not post unless there are at least 2 signatures on the form for reasons 6 through 8.

**Question #27:** Can a deputy auditor that has a Level II Assessor/Appraiser Certificate attend an IAAO week long class on county time? We are not assessors but deal with assessors on a regular basis as well as we are still included on the registration forms!

**Answer #27:** This would be up to your county policy and the elected official to determine, if this is in the county's best interest and funds are available.

**Question #28:** I have one township with over 15,000 parcels. I understand that the decision to retain the township assessor in that township will be on the November ballot as a referendum. Is it correct that if the voters decide not to retain the township assessor, that the township assessor must be paid through the end of her term (2 ½ years away)? Can her salary be adjusted after the referendum, possibly at the December 2008 council meeting? We will not know the outcome of the referendum during budget hearings this fall. My other question is about the staff in that office. Can they be paid after July 1, 2008, through the end of the year? Everything I have read refers to the elected official only, not the staff. Council has made no decision to retain the staff in the township office or to transfer to the county assessor. (township over 15,000 parcels). Won't know until after November.

**Answer #28:** It is a county decision to determine the appropriate compensation for the elected township trustee through the end of the term of office. The official definitely retains the office until the end of their term. However, any county official's compensation may be changed by amendment of the salary ordinance. There are some restrictions to changing an elected official's compensation after the year has begun under IC 36-2-5-13. If subject to referendum the employees and deputy's duties and positions will only transfer to county assessor upon a vote of the taxpayers which would be effective January 1, 2009.

**Question #29** The Judicial Conference of Indiana suggested that even though the county will not have to pay for juvenile (out of state) incarceration, that money can be used for other juvenile services.

**Answer #29:** Assuming you are referring to the state funding of juvenile incarcerations at state facilities, any monies remaining can be used for juvenile services or any other county purpose as long as you have cash and appropriation. However, 2008 pay 2009 property taxes will no longer include a tax levy to cover expenses of juvenile incarceration as part of the general fund levy.

**QUESTIONS AND ANSWERS FROM COUNTY CLERKS ANNUAL CONFERENCE**

**Question #1:** Is the administrative fee withheld from a civil or small claims failure to appear bond?

**Answer #1:** If the person is given bail under IC 35-33-8-3.2 it discusses that: the administrative fee may be retained from a deposit of cash or securities executed as a bail bond. This statute talks about bail bonds for an offense but is not specific about case type.

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**QUESTIONS AND ANSWERS FROM COUNTY CLERKS ANNUAL CONFERENCE (Continued)**

**Question #2:** After a term of elected office is complete and a person may return to that office that they started, what happens with the time they had prior to being elected? Vacation, sick etc?

**Answer #2:** This would be retained or paid according to your county policies.

**Question #3:** If we pass remonstrance petition to the auditor for their verification of property owners and give them a deadline date to return it to the clerk, what happens or who “enforces” this if the auditor does not return it on time? What happens?

**Answer #3:** IC 6-1.1-20-3.1, IC 6-1.1-20-3.2 and IC 6-1.1-20-3.5 gives the auditor the deadline to provide the required verification to the voter registration officer. However, it is silent as to enforcement.

**Question #4:** Depositing a copy of a will – Must a will be deposited with the circuit court clerk only or may they also deposit it in one of the clerk’s satellite offices in any of three other Cities? All officers have probate division, but are superior courts.

**Answer #4:** IC 33-32-2-1 states that: “in a county having one or more superior courts...the clerk shall serve as clerk of the superior court(s)...as well as the clerk of the circuit court.” Therefore, it seems the satellite offices would be offices of the circuit court clerk as well. We would recommend you establish policies and procedures for acceptance of wills for deposit at each office.

**Question #5:** The \$5.00 special death benefit fee is collected in addition to the bail?

**Answer #5:** Yes, the special death benefit fee is in addition to the amount of the bail bond.

**Question #6:** Our clerk’s office collects cash bails as does the sheriff’s office. Do we now say that all bail is collected by sheriff so they can get that extra \$5?

**Answer #6:** No, but any office that is authorized to collect bail bonds needs to collect an additional \$5 for the special death benefit fee.

**Question #7:** Can’t the judge write an order adding this fee so clerks are not responsible for enforcing this \$5 collection?

**Answer #7:** If the court wants to change the way they write their orders for bail we will not take exception.

**Question #8:** In regards to bail bondsman, do they bring in the additional \$5?

**Answer #8:** Yes.

**Question #9:** How can you put a mortgage foreclosure flyer with a summons? Is this legal?

**Answer #9:** If the flyer is informational only and is presented without political bias, we would not take audit exception. It’s not required that you include this information in mailings from your office. However, there should not be a problem sending information provided by another government that meets the criteria above.

**Question #10:** Our county auditor withheld taxes from county employees that were poll workers. May this be corrected and check be issued for amounts withheld, or be corrected in a different manner?

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**QUESTIONS AND ANSWERS FROM COUNTY CLERKS ANNUAL CONFERENCE (Continued)**

**Answer #10:** You and the auditor will have to work with the IRS.

**Question #11:** Can we charge for certified mail?

**Answer #11:** Only if allowed by statute or court rule. Keep in mind that service of process by certified mail is included in court costs per IC 33-37-3-6.

**Question #12:** In regards to clerks performing marriages and accepting gratuities for performing weddings after hours and not at place of business, is this ok?

**Answer #12:** No. IC 36-2-7-2 does not allow clerks or deputies to retain any form of compensation for performing their statutory duties except as provided by the properly adopted salary ordinance and Indiana Code.

**Question #13:** The SBOA tells us to collect the special death benefit fees above the bond amount set. Our county attorney and judge have indicated the law states to "retain" it from the bond posted. Our legal counsel advised us to not collect it over the set bond amount until statute is changed to reflect that. Will the SBOA take exception to that in an audit prior to the statute change to clarify language.

**Answer #13:** We agree that the language of the applicable statutes seems to call for the clerk to retain the fee. However, State Court Administration has provided us their legal opinion otherwise. Therefore, we will expect each county to comply with their opinion as published in the County Bulletin. We would recommend the judge and county attorney work with State Court Administration to find resolution.

**QUESTIONS AND ANSWERS FROM COUNTY RECORDERS ANNUAL CONFERENCE**

**Question #1:** If an exemption deadline in the auditor's office falls on a weekend or a scheduled court-house closing what is the recorder's position on recording by that deadline?

**Answer #1:** Your responsibility is to record when properly received. In the property tax laws there are some deadlines that are specifically extended to the next business day when they fall on a weekend or holiday. The filing dates for property tax exemption filings are not mentioned. Therefore, we do not take an audit exception to the extension. Ultimately it is the auditor's decision whether or not the person qualifies for exemption.

**Question #2:** Since all UCC's except fixture filings are now lapsed at county level – should we send an explanation with requested searches explaining that all but fixtures are lapsed?

**Answer #2:** You can provide this additional information but we do not see a statutory requirement to do so.

**Question #3:** What fees do most recorders charge for: 1. Modification; 2. Subordination; and 3. Assignment of Lease and Rents?

**Answer #3:** IC 36-2-7-10 requires \$6.00 for the 1<sup>st</sup> page plus \$2.00 for each additional page. Each cross reference would cost \$1.00 plus the \$3.00 supplemental fee and any other applicable fees listed within the Indiana Code.

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**QUESTIONS AND ANSWERS FROM COUNTY RECORDERS ANNUAL CONFERENCE (Continued)**

**Question #4:** House Bill 1111 – Does true and certified or exact wording still need to be on a copy document or just stamped with word copy? Only after 7-1-08?

**Answer #4:** Just the word “Copy” is sufficient to comply with the statute.

**Question #5:** If a customer’s document leaves no room at all to stamp are we allowed to stamp our instrument number on the back of the document charge for non conforming (\$1.00) and (\$2.00) for additional page? Some counties are doing this!

**Answer #5:** IC 36-2-11-16.5(c) – For each instrument that does not conform the recorder may attach additional pages as needed, and collect \$1 for each nonconforming page.

So, if you stamp on the back you do not need additional pages. You would just charge the non-conforming fee for the pages that don’t have the required margins.

**Question #6:** Who can blackout SS numbers?

**Answer #6:** Prior to recording the document the client may black out social security numbers on their own document. For documents that have been recorded that contain a social security number your office is required to redact that information to the extent practicable using redacting technology before disclosing the document.

**Question #7:** Can the recorder give change to the auditor’s office from our check?

**Answer #7:** We would not take exception if there is an adequate paper trail and proper safeguards are in place. This should not happen without a business purpose.

**Question #8:** Who can certify a copy that is being presented for recording?

**Answer #8:** The certification authority may be different for the various types of records coming into the office for recording. You may record a copy as long as it is marked “copy” and the other recording requirements are met for that type of document. Recorders may certify a recorded copy.

**Question #9:** Why are Marion and Vigo County changing fees?

**Answer #9:** Recording Fees should be charged in accordance with the Indiana Code. IC 36-2-7-10(b)(13) applies only to Marion County and does allow for a housing trust fee that may not be applicable in other counties.

**Question #10:** When can we remove bonds from our files?

**Answer #10:** Per the current records retention schedule, official’s bonds may be destroyed after 10 years.

**Question #11:** Why do we still have to have the redaction statement on all documents if the redaction process is installed on the computer?

**Answer #11:** In regards to receiving an instrument, IC 36-2-11-15(d) states that an instrument complies with social security redaction if contains the required statement.

**Question #12:** How long must I hold return mail and county bulletins?

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**QUESTIONS AND ANSWERS FROM COUNTY RECORDERS ANNUAL CONFERENCE (Continued)**

**Answer #12:** Mail returned to your office undelivered would depend on what was returned. Use the appropriate record retention schedule or the PR-1 form to make a determination of the proper time for destruction or request permission to destroy. The County Bulletin is valid for 10 years.

**Question #13:** If it is not stamped Copy is that a reason for rejection or non-conforming?

**Answer #13:** Yes, after July 1, 2008 per IC 36-2-11-16 unless it meets one of the exceptions, which are: 1) if an instrument is executed before November 4, 1943; 2) a judgment, order, or writ of court; 3) a will or death certificate; or 4) an instrument executed or acknowledged outside Indiana.

**Question #14:** Does the Indiana Gross Income Tax disclaimer still have to be on Corporate Deeds?

**Answer #14:** Per Indiana Department of Revenue Bulletin 47 – It is not required because of the repeal of the gross income tax. The gross income tax was imposed on the sale of real property of C corporations. The county recorder should now accept any instrument without proof of the gross income tax paid from the county treasurer. Further questions regarding gross income tax should be directed to Mr. Thomas D. Conley, Tax Policy Division of the Indiana Department of Revenue.

**Question #15:** Grantee Address – What is a conveyance document? Does it include mortgages?

**Answer #15:** For purposes of requiring grantee addresses, the term conveyance is not defined in IC 32-21. The dictionary defines conveyance as transfer of ownership. In law a document that legally transfers ownership, or the transfer itself.

**Question #16:** Is there any new legislation on Grantee's Address since 7/1/07?

**Answer #16:** IC 32-21-2-3 is the most recent change we are aware of. It was amended by P.L.194-2007.

**Question #17:** Clarification on what documents must have grantee's address.

**Answer #17:** IC 32-21-2-3(b) requires a conveyance may not be recorded after June 30, 2007, unless it meets the requirements of this subsection. If the mailing address on the conveyance is not a street address or a rural route address of the grantee, the conveyance must also include a street address or rural route address of the grantee after the mailing address.

**Question #18:** Address on documents – Does every grantee address need to be on the document?

**Answer #18:** See the answer for the previous question.

**Question #19:** Is there a way that all offices auditor, assessor, treasurers, surveyor, area plan, recorder, etc..., can all use the state mandated number instead of each office having their own number such as map number, parcel number, etc?

**Answer #19:** Uniform parcel numbers are out there. If all officers can agree with the change and their systems will accommodate the state parcel numbers, the state parcel numbers should be used throughout the courthouse.

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and Uniform Compliance Guidelines**

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**QUESTIONS AND ANSWERS FROM COUNTY RECORDERS ANNUAL CONFERENCE (Continued)**

**Question #20:** Military benefits are being recorded sometimes with DD214's and sometimes without. Do we charge miscellaneous charge for military benefits even though we thank them for their service by not charging for DD214?

**Answer #20:** We find no exception to the statutory fee schedule for veteran's recording other than "discharge papers" in IC 10-17-2-3.

**Question #21:** When an assumed business name has been recorded and the business is sold or dissolves, do we need to file a release of the assumed business name and if so what form do we use?

**Answer #21:** Per IC 23-15-1, before dissolution of any business for which a certificate is on file with the recorder, the person, LLC, partnership or corporation, shall file a notice of dissolution for record in the recorder's office.

**Question #22:** We will soon make available on line access to our records by subscriptions and or user fees. In order to maintain this service can I put the income into my recorders record perpetuation fund (RPF)? Or must I set up a separate account to put funds into (enhanced access fund)? I want the least possible interference by "other county entities".

**Answer #22:** No, IC 36-2-7-10 only allows specific fees to go into the recorder's record perpetuation fund. Fees for on-line access are not included in this statutory allowance. If you are going to charge a fee for enhanced access under IC 5-14-3-8, a separate enhanced access fund must be established in accordance with IC 5-14-3-8.3. The county council must establish the fee and the fund by ordinance. Additionally, unless restricted by county ordinance the enhanced access fees collected and in the fund may be used for any office or department of the county.

**Question #23:** Will the UCC department be eliminated completely from the recorder's office? If yes when?

**Answer #23:** Discussions about taking all UCC filings is not on the radar at this time. Any discussions are only preliminary/hypothetical. This topic would be discussed at the Business Law Survey Commission (Rich Thrapp, Chairman) and a review of nationwide Model legislation may be considered by the Commission to see if this change would be a good decision for Indiana.