IC 36-2-9

Chapter 9. County Auditor

IC 36-2-9-1

Application of chapter

Sec. 1. This chapter applies to all counties except a county having a consolidated city.

As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.227-2005, SEC.13.

IC 36-2-9-2

Residence; term of office

Sec. 2. (a) The county auditor must reside within the county as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The auditor forfeits office if the auditor ceases to be a resident of the county.

(b) The term of office of the county auditor under Article 6, Section 2 of the Constitution of the State of Indiana is four (4) years and continues until a successor is elected and qualified.

(c) The county auditor is the fiscal officer of the county.

As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.3-1987, SEC.544.

IC 36-2-9-3

Location of office; business hours and days

Sec. 3. The auditor shall keep his office in a building provided at the county seat by the county executive. He shall keep his office open for business during regular business hours on every day of the year except Sundays and legal holidays. However, he may close his office on days specified by the county executive according to the custom and practice of the county.

As added by Acts 1980, P.L.212, SEC.1.

IC 36-2-9-4

Legal action on days office is closed

Sec. 4. A legal action required to be taken in the auditor's office on a day when his office is closed under section 3 of this chapter may be taken on the next day his office is open.

As added by Acts 1980, P.L.212, SEC.1.

IC 36-2-9-5

Replacement of worn maps and plats

Sec. 5. The auditor shall replace worn maps and plats as required in IC 36-2-17-5(c).

As added by Acts 1980, P.L.212, SEC.1.

IC 36-2-9-6

Standard forms for use in transaction of business

Sec. 6. The auditor shall furnish standard forms for use in the transaction of business under this article and for use in the

performance of services for which he receives a specific fee.
As added by Acts 1980, P.L.212, SEC.1.

IC 36-2-9-7
Duties of clerk at county executive meetings

Sec. 7. (a) The auditor shall perform the duties of clerk of the county executive under IC 36-2-2-11.

(b) If the auditor cannot perform the duties of clerk during a meeting of the county executive, and the auditor does not have a deputy or the auditor's deputy cannot attend the meeting, the executive may deputize a person to perform those duties during the meeting.
As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.227-2005, SEC.14.

IC 36-2-9-8
Duties of clerk of fiscal body

Sec. 8. The auditor shall perform the duties of clerk of the county fiscal body under IC 36-2-3-6(b).
As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.227-2005, SEC.15.

IC 36-2-9-9
Administration of oath; acknowledgments of deeds and mortgages securing trust funds

Sec. 9. (a) The auditor may administer the following:

(1) Oaths necessary in the performance of the auditor's duties.

(2) The oath of office to an officer who receives the officer's certificate of appointment from the auditor.

(3) Oaths relating to the duty of an officer who receives the officer's certificate of appointment from the auditor.

(4) The oath of office to a member of the board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5 (before its repeal).

(b) The auditor may take acknowledgments of deeds and mortgages executed for the security of trust funds the auditor is required to lend.
As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.33-1992, SEC.21; P.L.1-1996, SEC.85; P.L.225-2011, SEC.92.

IC 36-2-9-10
Suits against principals or sureties on obligations

Sec. 10. The auditor, in the name of the state and on behalf of a county fund, may sue principals or sureties on any obligation, whether the obligation is in the name of the state or another person.
As added by Acts 1980, P.L.212, SEC.1.

IC 36-2-9-11
Treasurer's report; filing

Sec. 11. The auditor shall file the original of the county treasurer's

monthly report under IC 36-2-10-16 with the records of the county board of finance, present one (1) copy to the county executive at its next regular meeting, and immediately transmit one (1) copy to the state board of accounts.
As added by Acts 1980, P.L.212, SEC.1.

IC 36-2-9-12
Money paid into treasury; account; receipts

Sec. 12. The auditor shall keep an accurate account current with the county treasurer. Whenever a receipt given by the treasurer for money paid into the county treasury is deposited with the auditor, the auditor shall:

(1) file the treasurer's receipt;
(2) charge the treasurer with the amount of the treasurer's receipt; and
(3) issue his own receipt to the person presenting the treasurer's receipt.

As added by Acts 1980, P.L.212, SEC.1.

IC 36-2-9-13
Appropriations by county fiscal body; accounting; warrants; violation; offense

Sec. 13. (a) The auditor shall keep a separate account for each item of appropriation made by the county fiscal body, and in each warrant he draws on the county treasury he shall specifically indicate which item of appropriation the warrant is drawn against.

(b) The auditor may not permit an item of appropriation to be overdrawn or to be drawn on for a purpose other than the specific purpose for which it was made.

(c) An auditor who knowingly violates this section commits a Class A misdemeanor.
As added by Acts 1980, P.L.212, SEC.1.

IC 36-2-9-14
Drawing of warrants; necessity of appropriation; violation; offense

Sec. 14. (a) This section does not apply to funds received from the state or the federal government for township assistance, unemployment relief, or old age pensions or other funds that are available under the federal Social Security Act or a federal statute providing for civil and public works projects.

(b) Except for monies that by statute are due and payable from a county treasury to the state or to a township or municipality of the county, money may be paid from a county treasury only upon a warrant drawn by the auditor.

(c) A warrant may be drawn on a county treasury only if the county fiscal body has made an appropriation for the money for the calendar year in which the warrant is drawn and that appropriation has not been exhausted.

(d) Notwithstanding subsection (c), appropriations by a county fiscal body are not necessary to authorize the drawing of a warrant

on and payment from a county treasury for:

(1) money that belongs to the state and is required by statute to be paid into the state treasury;

(2) money that belongs to a school fund, whether principal or interest;

(3) money that belongs to a township or municipality of the county and is required by statute to be paid to the township or municipality;

(4) money that:

(A) is due a person;

(B) has been paid into the county treasury under an assessment on persons or property of the county in territory less than that of the whole county; and

(C) has been paid for construction, maintenance, or purchase of a public improvement;

(5) money that is due a person and has been paid into the county treasury to redeem property from a tax sale or other forced sale;

(6) money that is due a person and has been paid to the county under law as a tender or payment to the person;

(7) taxes erroneously paid;

(8) money paid to a cemetery board under IC 23-14-65-22;

(9) money distributed under IC 23-14-70-3; or

(10) payments under a statute that expressly provides for payments from the county treasury without appropriations by the county fiscal body.

(e) An auditor who knowingly violates this section commits a Class A misdemeanor.

As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.52-1997, SEC.57; P.L.73-2005, SEC.172.

IC 36-2-9-15

Settlement of accounts and demands

Sec. 15. (a) The auditor shall examine and settle all accounts and demands that are chargeable against the county and are not otherwise provided for by statute.

(b) The auditor shall issue warrants on the county treasury for:

(1) sums of money settled and allowed by the auditor;

(2) sums of money settled and allowed by another official; or

(3) settlements and allowances fixed by statute;

and shall make them payable to the person entitled to payment. The warrants shall be numbered progressively, and the auditor shall record the number, date, amount, payee, and purpose of issue of each warrant at the time it is issued.

As added by Acts 1980, P.L.212, SEC.1.

IC 36-2-9-16

Claim; judgment or order issued by a court; warrant

Sec. 16. Whenever:

(1) a judgment or order is issued by a court in a case in which the county was a party and was served with process for the

payment of a claim;

(2) a certified copy of the judgment or order is filed with the auditor; and

(3) the claim is allowed by the county executive;

the auditor shall issue his warrant for the claim.

As added by Acts 1980, P.L.212, SEC.1.

IC 36-2-9-17

Calls for redemption of outstanding warrants at semiannual settlement; interest; violation

Sec. 17. (a) At the semiannual settlement under IC 6-1.1-27, the auditor shall issue calls for the redemption of outstanding county warrants if there is any money available in the county treasury for redemption of those warrants.

(b) A warrant included in a call under this section ceases to bear interest upon the date of the call. The county treasurer shall redeem warrants included in the call when they are presented to him.

(c) An auditor who violates this section is liable for the interest on all money used for redemption.

As added by Acts 1980, P.L.212, SEC.1.

IC 36-2-9-18

Endorsement on deed; tax identification number

Sec. 18. (a) Before the auditor makes the endorsement required by IC 36-2-11-14, the auditor may require that a tax identification number identifying the affected real property be placed on an instrument that conveys, creates, encumbers, assigns, or otherwise disposes of an interest in or a lien on real property. The tax identification number may be established by the auditor with the approval of the state board of accounts. If the tax identification number is affixed to the instrument or if a tax identification number is not required, the auditor shall make the proper endorsement on demand.

(b) On request, a county auditor shall provide assistance in obtaining the proper tax identification number for instruments subject to this section.

(c) The tax administration number established by this section is for use in administering statutes concerning taxation of real property and is not competent evidence of the location or size of the real property affected by the instrument.

(d) The legislative body of a county may adopt an ordinance authorizing the auditor to collect a fee in an amount that does not exceed five dollars ($5) for each:

(1) deed; or

(2) legal description of each parcel contained in the deed;

for which the auditor makes a real property endorsement. This fee is in addition to any other fee provided by law. The auditor shall place revenue received under this subsection in a dedicated fund for use in maintaining plat books.

As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.274-1989,

SEC.2; P.L.37-1992, SEC.8; P.L.65-2001, SEC.1; P.L.207-2003, SEC.1.

IC 36-2-9-19

Personal liability for penalties and interest assessed by Internal Revenue Service; reimbursement by county treasurer

Sec. 19. If a county auditor is held personally liable for penalties and interest assessed by the Internal Revenue Service, the county treasurer shall reimburse the county auditor in an amount equal to the penalties and interest. However, the county treasurer may not reimburse the county auditor if the county auditor willfully or intentionally failed or refused to file a return or make a required deposit on the date the return or deposit was due.

As added by P.L.56-1997, SEC.3.

IC 36-2-9-20

County auditor maintenance of electronic data file on tax duplicate information; form of file; data transmission

Sec. 20. The county auditor shall:

(1) maintain an electronic data file of the information contained on the tax duplicate for all:

(A) parcels; and

(B) personal property returns;

for each township in the county as of each assessment date;

(2) maintain the electronic data file in a form that formats the information in the file with the standard data, field, and record coding required and approved by:

(A) the legislative services agency; and

(B) the department of local government finance;

(3) transmit the data in the file with respect to the assessment date of each year before March 1 of the next year to:

(A) the legislative services agency in an electronic format under IC 5-14-6; and

(B) the department of local government finance;

in a manner that meets the data export and transmission requirements in a standard format, as prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency; and

(4) resubmit the data in the form and manner required under this subsection, upon request of the legislative services agency or the department of local government finance, if data previously submitted under this subsection does not comply with the requirements of this subsection, as determined by the legislative services agency or the department of local government finance.

An electronic data file maintained for a particular assessment date may not be overwritten with data for a subsequent assessment date until a copy of an electronic data file that preserves the data for the particular assessment date is archived in the manner prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency.

As added by P.L.178-2002, SEC.115. Amended by P.L.245-2003, SEC.34; P.L.28-2004, SEC.179; P.L.177-2005, SEC.46.

IC 36-2-9-21

Establishment of fund for disposal fees; use of money; administration of fund

Sec. 21. (a) If a disposal fee is charged under IC 13-20-21-6(c), the county treasurer shall:

(1) establish a dedicated fund for the purposes described in subsection (b); and

(2) deposit in the fund all revenue remitted to the county treasurer under IC 13-20-21-14(b).

(b) Money in the fund established under subsection (a) may be used only to pay the costs of constructing, improving, or maintaining infrastructure that supports or is otherwise related to the landfill at which the disposal fees are charged.

(c) The county treasurer shall, in accordance with IC 5-13-9, invest any money accumulated in the fund established under subsection (a). Any interest received from investment of the money shall be paid into the fund.

As added by P.L.131-2006, SEC.12.