

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 412

December 2018

REMINDER OF ORDER OF BUSINESS

January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)
"Assessment Date" for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-2-1.5)
- 21 Legal Holiday – Dr. Martin Luther King, Jr. Day (IC1-1-9-1)
- 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)
- 28 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 20-42-2-7) (IC 23-14-70-3)
- 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 2018 with Internal Revenue Service.
- Last day for the county council to meet to organize and elect officers for the year.

February

- 12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- 19 Last day that township boards meet to consider 2017 Annual Reports of township trustees – third Tuesday after the first Monday (IC 36-6-6-9)
- 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)
- 21 Legal Holiday - Washington's Birthday (IC 1-1-9-1)
- 28 Last day for county commissioners to meet and establish dates of regular meetings

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March

- 1 Last day to file 2017 Annual Financial Report on Gateway. (IC 5-11-1-4)

 Last day for township trustees to file annual reports and vouchers with county auditor. (IC36-6-4-12(d))

- 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, 2019, we wish to welcome you. Please feel free to contact our 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:

Front Desk: (317) 232-2513
County Directors: (317) 232-2512
Email: Counties@sboa.in.gov

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 364 and earlier of *The County Bulletin* have now been updated and are no longer applicable; thus Volumes 364 and earlier may be deleted from your file.

A complete index to *The County Bulletins* is available on our website.

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MONTHLY AND ANNUAL ENGAGEMENT UPLOADS

In keeping with State Examiner Directive 2018-1, the following details the monthly and annual uploads required by each department:

Monthly, we will be requiring the following to be uploaded:

County Auditor:

- Approved Board Minutes
- Funds Ledger, reporting total receipts, disbursements, and balances by fund for the month

County Treasurer:

- Monthly Bank Reconciliation (Monthly Report)
- Cash Balance Report (Cash Book)

County Clerk:

- Monthly Bank Reconciliation (Monthly Report)
- Cash Balance Report

County Sheriff:

- Monthly Bank Reconciliation
- Cash Balance Report

County Recorder:

- Monthly Bank Reconciliation
- Cash Balance Report

Counties will be required to upload their January 2019 files in March 2019. The due date for these files will be March 15th, 2019. Each official will have the responsibility of uploading their own monthly required documents in gateway. County Auditors will already have the access needed to upload files. We are currently working with our programmers to get the other officials access to the application. Further communication will be coming in regards to this access. You do not need to contact us to get this access. We will contact you with the information.

Annually, we will be requiring the following to be uploaded:

County Auditor:

- Detail of Receipt Activity
- Detail of Disbursement Activity
- Current Year Salary Ordinances
- Annual Vendor History Report

County Treasurer

- Year End Bank Statement
- Year End Outstanding Check List
- Year End Investments Statements

County Clerk

- Year End Bank Statement

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Annually, we will be requiring the following to be uploaded:

(Continued)

County Sheriff

- Year End Bank Statement

County Recorder

- Year End Bank Statement

Counties will be required to upload their 2018 annual files in March 2019.

Once we are further along in the development of the application for schools and counties, we will update our user guide. Currently our user guide focuses on the units of government that have already implemented the upload process, but should also address many of the questions that you will have. We encourage you to review the user guide, which is located at:

<https://gateway.ifionline.org/userguides/engagementguide>

Many answers to questions you have will be found here. You might even start at the end of the guide under frequently asked questions which should help you with your most pressing questions.

ANNUAL OPERATIONAL REPORT OF LOCAL ROAD AND STREET OPERATIONS

Indiana Code 8-17-4.1 requires an operational report shall be prepared by all cities and towns having a population of 15,000 or more with road and street responsibilities. **Please note the statutory change in population threshold**; previously the reports were only required for populations of 20,000 or more. The report shall be prepared on forms prescribed by the State Board of Accounts and must disclose all information considered necessary to reflect the financial condition and operations of the department.

Starting in 2019 (for reporting calendar year 2018), the annual operational report will be electronically filed with the Indiana State Board of Accounts through an online data management system developed and maintained by LTAP. Look for further instructions in the first part of 2019 from both SBOA and LTAP regarding training for the data management system. The report is also to be filed with the governing body of the municipality and should be available to the public and media.

The annual operational report shall be prepared and filed on City and Town Form Number 225, entitled Highway (Local Road and Street) Annual Report. Form 225 has been revised significantly in order to be integrated into LTAP's data management system and should be available for use by December 31, 2018. A copy of the form can be obtained on our website at www.in.gov/sboa by clicking on "Political Subdivision", then either "Cities" or "Towns", then "Electronic Forms". **Due to the revisions of the form, please do not use last year's report and simply update the data – you will need to download the revised form to use for reporting. Older versions of the form will not be accepted.**

INDOT issued a memo dated November 1, 2016, encouraging all local entities (even those not required to by Indiana Code 8-17-4.1) to file the appropriate information annually with INDOT's Financial Management Unit. Specific questions regarding the INDOT memo can be addressed to financialmanagementunit@indot.in.gov

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Timely Filing of Required Reports - The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (100R) and Annual Financial Report (AFR)

Pursuant to IC 5-11-13-1, all governmental units in the state must file the certified personnel report (Form 100R) in January of each year with the State Board of Accounts. Also, pursuant to IC 5-11-1-4, all local governmental units in the state must file an Annual Financial Report (AFR) not later than 60 days after the close of each fiscal year. The Indiana Gateway for Government Units (Gateway) system was created to collect both of these reports.

Due to the importance of these reports, the State Examiner has established the following procedures for reports not filed timely:

If either the 100R or the AFR are not filed by the statutory due date, the State Board of Accounts will subpoena the fiscal officer to appear in our Indianapolis office with the information necessary to complete the 100R or AFR, as applicable. This subpoena will be served either by certified mail or through personal service by a representative of the Office of the Attorney General (OAG).

If the fiscal officer does not appear or does not submit the 100R or AFR in response to the subpoena, the State Examiner will send a notification to the OAG requesting the OAG to compel the fiscal officer to appear in court to answer as to his or her failure to file the report. The State Examiner may also send notification of the officer's failure to comply with the law to the local prosecuting attorney.

Indiana Code 5-11-1-10 addresses the penalty for not filing a required report and not following the directions of the State Examiner:

A public officer who:

- (1) fails to make, verify, and file with the state examiner any report required by this chapter;
- (2) fails to follow the directions of the state examiner in keeping the accounts of the officer's office;
- (3) refuses the state examiner, deputy examiner, field examiner, or private examiner access to the books, accounts, papers, documents, cash drawer, or cash of the officer's office; or
- (4) interferes with an examiner in the discharge of the examiner's official duties; commits a Class B infraction and forfeits office. (Our emphasis)

If you need submission rights or have any questions regarding the use of Gateway, please contact our help desk at gateway@sboa.in.gov. Also, please feel free to contact our Directors of Audit Services if you are having difficulty completing your 100R or AFR. Contact information is available on our website at www.in.gov/sboa.

SEMIANNUAL REPORTS OF THE COMMISSARY FUND

The sheriff is to provide a copy of the commissary fund's receipts and disbursements to the county council. The semiannual reports are due on July 1 and December 31 of each year. The SBOA has prescribed Form 205, Ledger of Receipts, Disbursements and Balances for the Commissary fund, for use as a semiannual report. The County always has the option to choose an alternative form and have that form (or report) approved as part of the audit process.

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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.

RATES FOR LEGAL ADVERTISING

The rates for legal advertising have been updated for 2019 according to IC 5-3-1-1. A schedule of publication rates is included with this bulletin. Publishers of qualified publications should charge in accordance with these rates.

ENCUMBERED APPROPRIATIONS

Whenever a valid appropriation has been lawfully encumbered by a contract or by the issuance of a purchase order, the appropriation to the extent of the encumbrance may be carried forward to the succeeding year and made available for payment of the obligation which encumbered it. Only so much of the appropriation as is lawfully encumbered may be carried forward. All appropriations not lawfully encumbered by contract or purchase order revert at the close of the year.

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REPORT OF MISAPPROPRIATION

Indiana Code 5-11-1-27(l) requires a public officer who has actual knowledge or reasonable cause to believe that there has been a misappropriation of public funds or assets to immediately send a written notice to the state board of accounts and the prosecuting attorney.

Indiana Code 5-11-1-27(l) states:

(l) A public officer who has actual knowledge of or reasonable cause to believe that there has been a misappropriation of public funds or assets of the public office, including:

- (1) information obtained as a result of a police report;
- (2) an internal audit finding; or
- (3) another source indicating that a misappropriation has occurred;

shall immediately send written notice of the misappropriation to the state board of accounts and the prosecuting attorney serving in the area governed by the political subdivision.

The State Examiner Directive 2015-6 also addresses this statute.

The policy must also consider Ind. Code § 5-11-1-27(l), which requires public officials who have actual knowledge of or reasonable cause to believe that there has been a misappropriation of public funds to immediately send written notice of the misappropriation to the State Board of Accounts and the prosecuting attorney. There is no materiality threshold applicable to Ind. Code § 5-11-1-27(l). Thus, whenever a political subdivision has actual knowledge or is reasonably certain that a misappropriation of public funds has occurred (regardless of the dollar amount), the political subdivision must send written notice of the misappropriation to the State Board of Accounts and the local prosecuting attorney. Misappropriation occurs when an employee or in-house contractor of the political subdivision wrongly takes or embezzles public funds. When there is a known misappropriation or embezzlement of public funds by an internal actor, materiality is irrelevant. Indiana law requires the political subdivision to report the activity to the State Board of Accounts and the local prosecutor. Ind. Code § 5-11-1-27(l).

We are finding that the requirements of this statute are not being followed consistently. If a public official fails to report the misappropriation of funds or assets in a timely manner, this will result in a finding in the audit report. This may also result in additional audit costs. Also, be aware that reporting the misappropriation to a law enforcement agency does not fulfill the requirements of the statute. Even when you have notified law enforcement officials, you must still notify the board of accounts and the prosecutor. If there are any concerns on the response the board of accounts will take after a report is received or how they will liaison with the law enforcement investigation, you can contact our Director of Special Investigations, Mark Mahon at (317) 232-2513 or mmahon@soba.in.gov .

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INTEREST RATES ON TAX OVERPAYMENTS AND UNDERPAYMENTS

From the Department of Revenue, Departmental Notice #3 issued in November 2018 effective January 1, 2019. "Pursuant to IC 6-8.1-10-1, the rate of interest for an underpayment of tax and an excess tax payment is the percentage rounded to the nearest whole number that equals two percentage points above the average investment yield on state general fund money for the state's fiscal year ending June 30, 2018, excluding pension fund investments, as provided by the State Treasurer's office. The rate of interest for an underpayment of tax and an excess tax payment for calendar year 2019 will be 3%"

In addition we have included a historical list of calculated percentages for the last 10 years. This information can be found on the Department of Revenue website (www.in.gov/dor)

Historical Interest Rate List

Year	Overpayments	Delinquent Payments
2009	7%	7%
2010	4%	4%
2011	9%	9%
2012	4%	4%
2013	3%	3%
2014	3%	3%
2015	3%	3%
2016	2%	2%
2017	3%	3%
2018	3%	3%
2019	3%	3%

INSURANCE FRAUD SCHEMES

We have received reports of supposed insurance agents failing to remit insurance premiums to their insurance companies and creating fraudulent insurance policies. Please remain vigilant in protecting their taxpayers' funds and be aware of the following warning signs:

1. The insurance agent is very aggressive or tries to pressure you into signing a policy immediately quoting significant savings.
2. Rates are much lower than their competitor's comparable coverage (typically 15-20% less).
3. When attempting to contact the insurer for more details, the insurer is unreachable or there is no published phone number for the insurance company.

Before signing an application for an insurance policy or writing a check to an insurance company, we would recommend that units take the time to confirm the legitimacy of the business. The Indiana Department of Insurance (IDOI) can verify whether an insurance company exists and is authorized to sell insurance in Indiana. IDOI's website has additional resources and tips to combat insurance fraud.

www.in.gov/idoi/2565.htm

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QUESTIONS AND ANSWERS FROM COUNTY AUDITOR'S OCTOBER 24 and 25, 2018

Question 1: The County Bulletin, June 2018, article entitled "County Law Enforcement Continuing Education Fund" quotes statutes that states: "...Money in excess of \$100 that is unencumbered and remains in a county law enforcement continuing fund for at least 1 entire calendar year from date of its deposit shall, at the end of a county's fiscal year, be deposited by the county auditor in the law enforcement training fund established under IC 5-2-1-13." Is this a State fund? If it is a state fund, would we send these funds to the Auditor of State for deposit?

Answer 1: Yes, IC 5-2-1-13 creates the law enforcement academy building fund which is under the authority of the law enforcement training board, a criminal justice agency of the state. So the monies defined as excess under IC 5-2-8-1 would need to be transferred to the Auditor of State for deposit in this state fund.

Question 2: If wheel or Excise Sur Tax are deposited into the MVH fund may those count towards the 50/50 split?

Answer 2: The SBOA will issue a State Examiner Directive regarding the MVH fund. The directive will detail how to account for MVH distributions in order to determine if 50% of MVH distributions were used for construction, reconstruction, and preservation.

Question 3: Will either the PowerPoint presentations or the recorded sessions be made available after the conference?

Answer 3: The PowerPoints have been posted to the SBOA website. The Auditors' Association website notes videos of the conference training sessions will be posted soon and to check back under the "Videos" tab.

Question 4: Are the county TIF (Tax Increment Financing) funds subject to county council approval when it comes to budgeting, additional appropriations, and transfers? What authority does the Redevelopment Commission have over the TIF funds?

Answer 4: TIF funds should be appropriated. There is no specific authority that allows for TIF to go unappropriated. The budget of TIF funds is subject to review and modification by the county council in the same manner as other departments of the county according to IC 36-7-14-3(b) and 36-7-14-23(b). The Redevelopment Commission is considered a department within the county. They have specific duties as named in the statute, such as they have the authority to approve their own expenditures instead of the county commissioners. They do not, however, have the authority to approve their own budget.

Question 5: We are building a new jail. The bonds issued are being held by a bank and the new jail by a holding corporation. Would the expenditures made through the bank be included as part of the county's expenditures in the AFR or would only the payment for the debt be included on the AFR when that occurs at a future time?

Answer 5: There should be established a Board over the holding corporation for the new jail. It would be this Board that would approve expenditures for the jail and be the holding corporation's responsibility to properly account for. These expenditures would not be part of the county's cash expenditures to be included in the AFR.

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Question 6: After a commissioner tax sale, everything was paid in full. The leftover money was considered surplus. How do they account for it?

Answer 6: IC 6-1.1-24-7 requires money that is not claimed after a three-year-period from the date of receipt goes into the general fund

Question 7: May the Perpetuation fund for recorders be used for operating costs?

Answer 7: IC 36-2-7-10.2(b) requires that the county recorder have a sworn statement that they are meeting certain conditions as provided in the statute, i.e., that there are sufficient revenues to meet the purposes of the fund and the recorders plan. Also, the recorder must request that the fund be utilized for office expenses and the county fiscal body must adopt an ordinance approving the recorders request.

Question 8: Heritage Barn – what fund should it be receipted into and how should it be distributed? How do we disburse the heritage barn money? Should money go directly to the fire/police or through the township trustee?

Answer 8: IC 6-1.1-12-26.2 sets out the public safety fee that may be established by the county council, but the fee may not exceed \$50. The county holds the fee in Fund 1226 for distribution. The fee is to be distributed equally between law enforcement and fire protection for the territory in which each barn is located and should be distributed to the fiscal officer of the unit that the law enforcement or fire protection is within (i.e., clerk-treasurer if police department, etc.).

Question 9: Should election poll workers be paid through payroll or claims?

Answer 9: This is an IRS issue and you should follow IRS guidelines. You should contact the IRS or visit the IRS website at <https://www.irs.gov/> and search “Elections Workers” for the most up to date information.

Question 10: When a county gets DOC money back, can it be put in the jail fund or general fund?

Answer 10: It should go to the fund that the money is being reimbursed for, which would usually be the general fund.

Question 11: Do statutory funds require an ordinance creating the funds?

Answer 11: No, an ordinance is not necessary when a statute has mandated a fund’s establishment or allowed for its establishment.

Question 12: Do grant funds need an ordinance to be establish?

Answer 12: No, at the time of the agreement the county is obligating itself with clearly defined criteria of the obligation, which automatically requires the creation of a fund to properly account for the financial activity.

Question 13: May highway employees be paid from wheel or excise sur tax funds?

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Answer 13: The statutes provide specific guidance on the order of what funds must be used in the operation of the highway department.

IC 8-18-8-5 states:

All expenses incurred in the maintenance of county highways shall first be paid out of funds from the gasoline tax, special fuel tax, and the motor vehicle registration fees that are paid to the counties by the state. In addition, a county may use funds derived from the:

- (1) county vehicle excise tax;
- (2) county wheel tax;
- (3) local income tax (IC 6-3.6);
- (4) riverboat admission tax (IC 4-33-12);
- (5) riverboat wagering tax (IC 4-33-13); or
- (6) property taxes and miscellaneous revenue deposited in the county general fund

So yes, wheel and sur tax may be used to pay for highway employee compensation, but only after MVH funds are used. The exception to this is the county highway engineer who may be paid out of either the general fund or MVH fund per IC 8-17-5-4.

Question 14: Does a 17T refund ever expire when a claim is never signed and returned?

Answer 14: IC 6-1.1-26-1.1 provides that a claim for refund must be filed within the later of 3 years after the tax is paid or 3 years after the final disposition of an appeal under IC 61.1-15, the notice of appeal is treated as a claim for refund. We do not find in statute that there is a time limit on when this type of claim is no longer valid.

Question 15: All grants, unless specifically stated in law, requires an additional appropriation. Early this year, we received a memo stating that "OPO" money must be paid out as soon as the report was sent to the state and the fund can have a negative balance until the reimbursement comes in. How do we handle this grant? The memo states we cannot wait for reimbursement?

Answer 15: Grants require appropriation unless they are federal grants that are paid in advance of the project disbursements. These do not need an appropriation and one of the requirements of federal grantor agencies is cash management, which means that the grantee does not hold onto the federal funds for any length of time. Reimbursement grants require that you pay the project costs from county funds first and then file proof of the expenditure for reimbursement. You would need an appropriation to disburse the county funds and the reimbursement may be re-appropriated by the council without going through additional appropriation requirements. We do not take exception when a reimbursement grant fund is negative for a short period of time, if the reimbursements are being requested timely and the only reason the fund is negative is that you are waiting on a reimbursement to be received.

Question 16 What is included in the determination of the \$5 minimum for the tax bill?

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Answer 16: IC 6-1.1-22-9(g) states:

“Notwithstanding any other law, a property tax liability of less than five dollars (\$5) is increased to five dollars (\$5). The difference between the actual liability and the five dollar (\$5) amount that appears on the statement is a statement processing charge. The statement processing charge is considered a part of the tax liability.”

It is our position that the property taxes themselves, including delinquencies, would be included but for items such as special assessments, ditch, etc. we must look at each of those to see what provisions are in their specific statute.

For ditches there is a provision that addresses the situation when an assessment is less than \$5. IC 36-9-27-86 (c)(3) states: “An assessment of less than \$5 is increased to \$5. The difference between the actual assessment and the \$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.”

For items such as weed liens there is language that the lien is to be collected in the same manner as property taxes, but there is no mention of the \$5 and so our position is that it would not be included.

Please see the April 2012 County bulletin that provides further detail on our position on page 10.

Question 17: Are County Extension Office employees required to use mileage claim form 101 for reimbursement of mileage? Would the reimbursement be paid from their general fund budget?

Answer 17: Yes. To receive payments from county funds, county employees must follow the county policy for travel reimbursements. The reimbursements would be paid from their general fund budget. Individuals who work in the office that are considered Purdue University employees (county extension directors, educators and at times secretaries) follow the reimbursement process required by Purdue University. These employees would not file mileage claim form 101 with the county. This is a change to Question and Answer 26 from the County Auditor's fall conference from October 2017 which was detailed in the January 2018 County Bulletin (Volume 407, page 25)

QUESTIONS AND ANSWERS FROM COUNTY TREASURERS CONFERENCE AUGUST 2018

Question 18: Rush County - Zero reporting with the AGs office. In the past, if they didn't have anything to report to the AG, there was a mechanism to report that they had nothing to report. The website has changed and she has heard that she doesn't have to do that anymore, but she can't find an answer on the AGs website and she has sent them an email with no response.

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Answer 18: IC 32-34-1-20 discusses the timeline on when unclaimed property has to be reported and turned over to the AG. IC 32-34-1-20(c) states specifically in part: "Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times: . . . (7) For property held by a state or other government, governmental subdivision or agency, or public corporation or other public authority, one (1) years after the property becomes distributable." IC 32-34-1-26 goes on to discuss the 'report of property presumed abandoned.' This section states in section (h) that "The report required under this section shall be submitted electronically in a format approved by the attorney general." We do not know if any statute that provides a specific annual report date or the requirement to report when no unclaimed property exists.

Question 19: Decatur County - They have money (from their general checking account), that they have used to 'invest' in TrustIN. She is concerned because she has heard that accrued interest can't stay in that account and accrue more interest.

Answer 19: There is no requirement that interest be removed from the Trust Indiana fund, however interest income needs to be reported as revenue when received and shown as reinvested in Trust Indiana on the Cash Book so that the proper amount of the investment is reported.

Question 20: How long do we have to keep the "Innkeepers Tax Return" form?

Answer 20: For audit purposes, once an audit has been completed and any findings resolved, we would not require further access to the records. However, all public records are subject to the retention schedules of the Indiana Archives and Record Administration and there are procedures that must be followed before any public records may be destroyed. You can find the records retention schedules on their website www.in.gov/iara and they can be reached at 317-232-3380.

IC 5-15-6-3 states:

No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

(1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.

(2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration.

Question 21: Business comes in to get a "Tax Clearance Schedule 1 Form," business was bought, old owner didn't pay their Business Personal Property Tax, and the closing company didn't catch it during the title search. Can we hold the new owner responsible for the taxes because that person bought the whole business?

Answer 21: We cannot provide a legal opinion. The Property Tax Clearance Schedule – Form 1 is certification that all property taxes for the business are current. In the scenario you described, you could not certify that the taxes are current, because they have not been paid. Who actually pays the taxes would be up to the former owner and the current owner to resolve.

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Question 22: If a MH is abandoned who is responsible for paying the back taxes?

Answer 22: Indiana Code 6-1.1-7-7 states:

(a) The owner of a mobile home on the assessment date of a year is liable for the taxes imposed upon the mobile home for that year. Except as provided in subsection (b), the owner shall pay the taxes in two (2) equal, semi-annual installments. These semi-annual installments are due on May 10 and November 10 of the year of assessment.

Question 23: If someone comes in and wants to get a title transfer from a Certificate of Origin or a moving permit and during the research, it is determined that the trailer that was there prior “disappeared” (destroyed on site and moved without getting a permit). During the research we find that MH owes taxes, can we make the person who wants the permit pay those taxes?

Answer 23: Indiana Code 6-1.1-7-10 states:

“a county treasurer shall issue a permit which is required to either move, or transfer the title to, a mobile home if the taxes, special assessments, interest penalties, judgements, and costs that are due and payable on the mobile home have been paid and the person permit has a state issued title, a court order, or a bureau of motor vehicles affidavit of sale or disposal...” If taxes are owing on this mobile home being presented to you, the back taxes need to be paid. If you are referring to moving a different mobile home to a location where the previous mobile home disappeared, the statute does not allow provide for the payment of taxes on the previous mobile home before moving a different mobile home to that location.

Question 24: Hendricks County - Is there any recourse for the County’s to take on MHP’s for not doing things “properly?” Such as not paying any of their MH taxes, not turning in data sheet to Assessor’s Office, buys homes from people and never does a title transfer so taxes rack up in that individuals name.

Answer 24: 6-1.1-7-13 states:

“A person who violates section 3 of this chapter commits a Class C infraction. Section 3 is the requirement for the mobile home community to report on mobile homes place in their mobile home community.

Question 25: Are you saying that people who rent out a house (not their residence) DO NOT have to pay Innkeeper’s Tax? We have this going on and even an outside bard (converted to living space) paying the tax. Our Tourism Bureau gives us names they’ve found on Air BNB sites to start collecting on. This rental money is their livelihood.

Answer 25: We can’t provide a legal opinion on when you can charge the innkeepers tax. IC 6-9-18-3 states: “The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any: (1) hotel; (2) motel;(3) boat motel; (4) inn; (5) college or university memorial union; (6) college or university residence hall or dormitory; or (7) tourist cabin.”

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

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Question 26: Should the Auditor's office transfer property when there are delinquent taxes on the property?

Answer 26: IC 36-2-9-18 provides the procedures for endorsement on the deed. There is no language in the statute that would allow an auditor to refuse to endorse a deed for property taxes due. The property taxes are still due and if not paid, the property could be sold in a tax sale.

Question 27: What happens if the Auditor does not receipt in money in a timely manner? Our Auditor has an education plate fee that is 2 months old, I have reminded them and they way they will but don't. Is there anything I can do about it as Treasurer?

Answer 27: Is this strictly just the receipting process or are we talking about depositing timely? Below are references from the Indiana Code and the Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana respectively. Ultimately as the treasurer, I think you can point these requirements out, but beyond that, there is nothing you can do to make the Auditor do this.

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

IC 5-13-6-1(a) states in part:

"All public funds paid into the treasury of the state or the treasuries of the respective political subdivisions shall be deposited not later than the business day following the receipt of funds . . ."

Question 28: For the 5%/10% penalties, are they required to honor the postmark in assessing those penalties?

Answer 28: IC 6-1.1-37-10(f) states:

"Subject to subsections (g) and (h), a payment to the county treasurer is considered to have been paid by the due date if the payment is:

(1) received on or before the due date by the county treasurer or a collecting agent appointed by the county treasurer;

(2) deposited in United States first class mail:

(A) properly addressed to the principal office of the county treasurer;

(B) with sufficient postage; and

(C) postmarked by the United States Postal Service as mailed on or before the due date;

RATES FOR LEGAL ADVERTISING

Effective January 1, 2019

The following rates, effective January 1, 2019, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(4). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. A newspaper, locality newspaper, or qualified publication may, effective January 1 of any year increase the basic charges by not more than 2.75% more than the basic charges that were in effect during the previous year.

6 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3069	0.4588	0.6125	0.7657	
7.5	0.2864	0.4282	0.5716	0.7146	
8	0.2685	0.4014	0.5359	0.6700	
9	0.2387	0.3568	0.4764	0.5955	
10	0.2148	0.3212	0.4287	0.5360	
12	0.1790	0.2676	0.3573	0.4466	
	<u>EM</u> 6.33				
Rate/Square	7.07	10.57	14.11	17.64	

6 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3272	0.4892	0.6531	0.8165	
7.5	0.3054	0.4566	0.6096	0.7620	
8	0.2863	0.4281	0.5715	0.7144	
9	0.2545	0.3805	0.5080	0.6350	
10	0.2291	0.3425	0.4572	0.5715	
12	0.1909	0.2854	0.3810	0.4763	
	<u>EM</u> 6.75				
Rate/Square	7.07	10.57	14.11	17.64	

6 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3311	0.4950	0.6608	0.8262	
7.5	0.3090	0.4620	0.6168	0.7711	
8	0.2897	0.4332	0.5782	0.7229	
9	0.2575	0.3850	0.5140	0.6426	
10	0.2318	0.3465	0.4626	0.5783	
12	0.1932	0.2888	0.3855	0.4819	
	<u>EM</u> 6.83				
Rate/Square	7.07	10.57	14.11	17.64	

7 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3394	0.5074	0.6773	0.8467	
7.5	0.3167	0.4735	0.6321	0.7903	
8	0.2969	0.4439	0.5926	0.7409	
9	0.2639	0.3946	0.5268	0.6586	
10	0.2376	0.3552	0.4741	0.5927	
12	0.1980	0.2960	0.3951	0.4939	
	<u>EM</u> 7				
Rate/Square	7.07	10.57	14.11	17.64	

7 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3636	0.5436	0.7257	0.9072	
7.5	0.3394	0.5074	0.6773	0.8467	
8	0.3182	0.4757	0.6350	0.7938	
9	0.2828	0.4228	0.5644	0.7056	
10	0.2545	0.3805	0.5080	0.6350	
12	0.2121	0.3171	0.4233	0.5292	
	<u>EM</u> 7.5				
Rate/Square	7.07	10.57	14.11	17.64	

8 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4082	0.6103	0.8147	1.0185	
7.5	0.3810	0.5696	0.7604	0.9506	
8	0.3572	0.5340	0.7128	0.8912	
9	0.3175	0.4747	0.6336	0.7922	
10	0.2857	0.4272	0.5703	0.7129	
12	0.2381	0.3560	0.4752	0.5941	
	<u>EM</u> 8.42				
Rate/Square	7.07	10.57	14.11	17.64	

8 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4121	0.6161	0.8224	1.0282	
7.5	0.3846	0.5750	0.7676	0.9596	
8	0.3606	0.5391	0.7196	0.8996	
9	0.3205	0.4792	0.6397	0.7997	
10	0.2885	0.4313	0.5757	0.7197	
12	0.2404	0.3594	0.4797	0.5998	
	<u>EM</u> 8.5				
Rate/Square	7.07	10.57	14.11	17.64	

9 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4363	0.6523	0.8708	1.0886	
7.5	0.4072	0.6088	0.8127	1.0161	
8	0.3818	0.5708	0.7619	0.9526	
9	0.3394	0.5074	0.6773	0.8467	
10	0.3054	0.4566	0.6096	0.7620	
12	0.2545	0.3805	0.5080	0.6350	
	<u>EM</u> 9				
Rate/Square	7.07	10.57	14.11	17.64	

9 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4446	0.6646	0.8872	1.1092
7.5	0.4149	0.6203	0.8281	1.0353
8	0.3890	0.5816	0.7763	0.9706
9	0.3458	0.5169	0.6901	0.8627
10	0.3112	0.4652	0.6211	0.7764
12 <u>EM</u> 9.17	0.2593	0.3877	0.5176	0.6470
Rate/Square	7.07	10.57	14.11	17.64

9 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4523	0.6762	0.9027	1.1286
7.5	0.4222	0.6312	0.8425	1.0533
8	0.3958	0.5917	0.7899	0.9875
9	0.3518	0.5260	0.7021	0.8778
10	0.3166	0.4734	0.6319	0.7900
12 <u>EM</u> 9.33	0.2639	0.3945	0.5266	0.6583
Rate/Square	7.07	10.57	14.11	17.64

9 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4567	0.6828	0.9114	1.1394
7.5	0.4262	0.6372	0.8507	1.0635
8	0.3996	0.5974	0.7975	0.9970
9	0.3552	0.5310	0.7089	0.8862
10	0.3197	0.4779	0.6380	0.7976
12 <u>EM</u> 9.42	0.2664	0.3983	0.5317	0.6647
Rate/Square	7.07	10.57	14.11	17.64

9 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4606	0.6886	0.9192	1.1491
7.5	0.4299	0.6427	0.8579	1.0725
8	0.4030	0.6025	0.8043	1.0055
9	0.3582	0.5355	0.7149	0.8938
10	0.3224	0.4820	0.6434	0.8044
12 <u>EM</u> 9.5	0.2687	0.4017	0.5362	0.6703
Rate/Square	7.07	10.57	14.11	17.64

9 Pica 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4688	0.7009	0.9356	1.1697
7.5	0.4375	0.6542	0.8732	1.0917
8	0.4102	0.6133	0.8187	1.0235
9	0.3646	0.5451	0.7277	0.9098
10	0.3282	0.4906	0.6549	0.8188
12 <u>EM</u> 9.67	0.2735	0.4088	0.5458	0.6823
Rate/Square	7.07	10.57	14.11	17.64

9 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4727	0.7067	0.9434	1.1794
7.5	0.4412	0.6596	0.8805	1.1007
8	0.4136	0.6183	0.8254	1.0319
9	0.3676	0.5496	0.7337	0.9173
10	0.3309	0.4947	0.6603	0.8256
12 <u>EM</u> 9.75	0.2757	0.4122	0.5503	0.6880
Rate/Square	7.07	10.57	14.11	17.64

9 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4766	0.7125	0.9511	1.1890
7.5	0.4448	0.6650	0.8877	1.1098
8	0.4170	0.6234	0.8322	1.0404
9	0.3707	0.5541	0.7397	0.9248
10	0.3336	0.4987	0.6658	0.8323
12 <u>EM</u> 9.83	0.2780	0.4156	0.5548	0.6936
Rate/Square	7.07	10.57	14.11	17.64

9 Pica 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4809	0.7190	0.9598	1.1999
7.5	0.4489	0.6711	0.8958	1.1199
8	0.4208	0.6291	0.8398	1.0499
9	0.3741	0.5592	0.7465	0.9333
10	0.3366	0.5033	0.6719	0.8399
12 <u>EM</u> 9.92	0.2805	0.4194	0.5599	0.7000
Rate/Square	7.07	10.57	14.11	17.64

10 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5052	0.7552	1.0082	1.2604
7.5	0.4715	0.7049	0.9410	1.1764
8	0.4420	0.6608	0.8822	1.1029
9	0.3929	0.5874	0.7841	0.9803
10	0.3536	0.5287	0.7057	0.8823
12 <u>EM</u> 10.42	0.2947	0.4406	0.5881	0.7352
Rate/Square	7.07	10.57	14.11	17.64

11 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5454	0.8154	1.0885	1.3608
7.5	0.5090	0.7610	1.0159	1.2701
8	0.4772	0.7135	0.9524	1.1907
9	0.4242	0.6342	0.8466	1.0584
10	0.3818	0.5708	0.7619	0.9526
12 <u>EM</u> 11.25	0.3182	0.4757	0.6350	0.7938
Rate/Square	7.07	10.57	14.11	17.64

11 Pica		7 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.5614	0.8393	1.1204	1.4007
7.5		0.5240	0.7834	1.0457	1.3073
8		0.4912	0.7344	0.9804	1.2256
9		0.4366	0.6528	0.8714	1.0894
10		0.3930	0.5875	0.7843	0.9805
12	EM 11.58	0.3275	0.4896	0.6536	0.8171
Rate/Square		7.07	10.57	14.11	17.64

12 Pica		5 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.6021	0.9002	1.2017	1.5023
7.5		0.5620	0.8402	1.1216	1.4022
8		0.5269	0.7877	1.0515	1.3145
9		0.4683	0.7002	0.9346	1.1685
10		0.4215	0.6301	0.8412	1.0516
12	EM 12.42	0.3512	0.5251	0.7010	0.8764
Rate/Square		7.07	10.57	14.11	17.64

12 Pica		9 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.6181	0.9241	1.2336	1.5422
7.5		0.5769	0.8625	1.1514	1.4394
8		0.5409	0.8086	1.0794	1.3495
9		0.4808	0.7188	0.9595	1.1995
10		0.4327	0.6469	0.8635	1.0796
12	EM 12.75	0.3606	0.5391	0.7196	0.8996
Rate/Square		7.07	10.57	14.11	17.64

13 Pica		2 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.6385	0.9546	1.2743	1.5930
7.5		0.5959	0.8909	1.1893	1.4868
8		0.5587	0.8352	1.1150	1.3939
9		0.4966	0.7424	0.9911	1.2390
10		0.4469	0.6682	0.8920	1.1151
12	EM 13.17	0.3724	0.5568	0.7433	0.9293
Rate/Square		7.07	10.57	14.11	17.64

14 Pica		2 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.6870	1.0270	1.3710	1.7140
7.5		0.6412	0.9586	1.2796	1.5997
8		0.6011	0.8987	1.1996	1.4998
9		0.5343	0.7988	1.0663	1.3331
10		0.4809	0.7189	0.9597	1.1998
12	EM 14.17	0.4007	0.5991	0.7998	0.9998
Rate/Square		7.07	10.57	14.11	17.64

14 Pica		7 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.7068	1.0568	1.4107	1.7636
7.5		0.6597	0.9863	1.3166	1.6460
8		0.6185	0.9247	1.2343	1.5431
9		0.5498	0.8219	1.0972	1.3717
10		0.4948	0.7397	0.9875	1.2345
12	EM 14.58	0.4123	0.6164	0.8229	1.0288
Rate/Square		7.07	10.57	14.11	17.64

14 Pica		9 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.7151	1.0691	1.4271	1.7842
7.5		0.6674	0.9978	1.3320	1.6652
8		0.6257	0.9354	1.2487	1.5611
9		0.5562	0.8315	1.1100	1.3877
10		0.5006	0.7484	0.9990	1.2489
12	EM 14.75	0.4171	0.6236	0.8325	1.0408
Rate/Square		7.07	10.57	14.11	17.64

15 Pica		0 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.7272	1.0872	1.4513	1.8144
7.5		0.6787	1.0147	1.3546	1.6934
8		0.6363	0.9513	1.2699	1.5876
9		0.5656	0.8456	1.1288	1.4112
10		0.5090	0.7610	1.0159	1.2701
12	EM 15	0.4242	0.6342	0.8466	1.0584
Rate/Square		7.07	10.57	14.11	17.64

15 Pica		9 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.7636	1.1416	1.5239	1.9051
7.5		0.7127	1.0655	1.4223	1.7781
8		0.6681	0.9989	1.3334	1.6670
9		0.5939	0.8879	1.1852	1.4818
10		0.5345	0.7991	1.0667	1.3336
12	EM 15.75	0.4454	0.6659	0.8889	1.1113
Rate/Square		7.07	10.57	14.11	17.64

17 Pica		3 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.8363	1.2503	1.6690	2.0866
7.5		0.7805	1.1669	1.5577	1.9475
8		0.7317	1.0940	1.4604	1.8257
9		0.6504	0.9724	1.2981	1.6229
10		0.5854	0.8752	1.1683	1.4606
12	EM 17.25	0.4878	0.7293	0.9736	1.2172
Rate/Square		7.07	10.57	14.11	17.64

19 Pica		0 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.9211	1.3771	1.8383	2.2982
7.5		0.8597	1.2853	1.7158	2.1450
8		0.8060	1.2050	1.6085	2.0110
9		0.7164	1.0711	1.4298	1.7875
10		0.6448	0.9640	1.2868	1.6088
12	EM 19	0.5373	0.8033	1.0724	1.3406
Rate/Square		7.07	10.57	14.11	17.64

19 Pica		4 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.9371	1.4010	1.8703	2.3382
7.5		0.8746	1.3076	1.7456	2.1823
8		0.8200	1.2259	1.6365	2.0459
9		0.7289	1.0897	1.4546	1.8186
10		0.6560	0.9807	1.3092	1.6367
12	EM 19.33	0.5467	0.8173	1.0910	1.3639
Rate/Square		7.07	10.57	14.11	17.64

19 Pica		6 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.9454	1.4134	1.8867	2.3587
7.5		0.8823	1.3191	1.7609	2.2015
8		0.8272	1.2367	1.6509	2.0639
9		0.7353	1.0993	1.4674	1.8346
10		0.6618	0.9894	1.3207	1.6511
12	EM 19.5	0.5515	0.8245	1.1006	1.3759
Rate/Square		7.07	10.57	14.11	17.64

19 Pica		9 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.9575	1.4315	1.9109	2.3890
7.5		0.8936	1.3360	1.7835	2.2297
8		0.8378	1.2525	1.6720	2.0903
9		0.7447	1.1134	1.4863	1.8581
10		0.6702	1.0020	1.3376	1.6723
12	EM 19.75	0.5585	0.8350	1.1147	1.3936
Rate/Square		7.07	10.57	14.11	17.64

19 Pica		10 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.9614	1.4373	1.9186	2.3986
7.5		0.8973	1.3415	1.7907	2.2387
8		0.8412	1.2576	1.6788	2.0988
9		0.7477	1.1179	1.4923	1.8656
10		0.6730	1.0061	1.3430	1.6790
12	EM 19.83	0.5608	0.8384	1.1192	1.3992
Rate/Square		7.07	10.57	14.11	17.64

19 Pica		11 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.9657	1.4438	1.9273	2.4095
7.5		0.9013	1.3475	1.7989	2.2489
8		0.8450	1.2633	1.6864	2.1083
9		0.7511	1.1230	1.4990	1.8741
10		0.6760	1.0107	1.3491	1.6867
12	EM 19.92	0.5633	0.8422	1.1243	1.4056
Rate/Square		7.07	10.57	14.11	17.64

20 Pica		3 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.9817	1.4677	1.9593	2.4494
7.5		0.9163	1.3699	1.8287	2.2861
8		0.8590	1.2843	1.7144	2.1433
9		0.7636	1.1416	1.5239	1.9051
10		0.6872	1.0274	1.3715	1.7146
12	EM 20.25	0.5727	0.8562	1.1429	1.4288
Rate/Square		7.07	10.57	14.11	17.64

20 Pica		4 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.9856	1.4735	1.9670	2.4591
7.5		0.9199	1.3753	1.8359	2.2952
8		0.8624	1.2893	1.7211	2.1517
9		0.7666	1.1461	1.5299	1.9126
10		0.6899	1.0315	1.3769	1.7214
12	EM 20.33	0.5749	0.8596	1.1474	1.4345
Rate/Square		7.07	10.57	14.11	17.64

20 Pica		6 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		0.9938	1.4858	1.9835	2.4797
7.5		0.9276	1.3868	1.8512	2.3144
8		0.8696	1.3001	1.7355	2.1697
9		0.7730	1.1557	1.5427	1.9286
10		0.6957	1.0401	1.3884	1.7358
12	EM 20.50	0.5797	0.8667	1.1570	1.4465
Rate/Square		7.07	10.57	14.11	17.64

21 Pica		6 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.0423	1.5583	2.0802	2.6006
7.5		0.9728	1.4544	1.9415	2.4273
8		0.9120	1.3635	1.8202	2.2756
9		0.8107	1.2120	1.6179	2.0227
10		0.7296	1.0908	1.4562	1.8204
12	EM 21.5	0.6080	0.9090	1.2135	1.5170
Rate/Square		7.07	10.57	14.11	17.64

21 Pica		7 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.0462	1.5641	2.0880	2.6103
7.5		0.9765	1.4598	1.9488	2.4363
8		0.9154	1.3686	1.8270	2.2840
9		0.8137	1.2165	1.6240	2.0302
10		0.7323	1.0949	1.4616	1.8272
12	EM 21.58	0.6103	0.9124	1.2180	1.5227
Rate/Square		7.07	10.57	14.11	17.64

22 Pica		0 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.0666	1.5946	2.1286	2.6611
7.5		0.9955	1.4883	1.9867	2.4837
8		0.9332	1.3952	1.8625	2.3285
9		0.8295	1.2402	1.6556	2.0698
10		0.7466	1.1162	1.4900	1.8628
12	EM 22	0.6222	0.9302	1.2417	1.5523
Rate/Square		7.07	10.57	14.11	17.64

22 Pica		1 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.0704	1.6004	2.1363	2.6708
7.5		0.9991	1.4937	1.9939	2.4927
8		0.9366	1.4003	1.8693	2.3369
9		0.8326	1.2447	1.6616	2.0773
10		0.7493	1.1203	1.4954	1.8696
12	EM 22.08	0.6244	0.9335	1.2462	1.5580
Rate/Square		7.07	10.57	14.11	17.64

22 Pica		10 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.1068	1.6547	2.2089	2.7615
7.5		1.0330	1.5444	2.0616	2.5774
8		0.9684	1.4479	1.9328	2.4163
9		0.8608	1.2870	1.7180	2.1478
10		0.7748	1.1583	1.5462	1.9331
12	EM 22.83	0.6456	0.9653	1.2885	1.6109
Rate/Square		7.07	10.57	14.11	17.64

23 Pica		0 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.1150	1.6670	2.2253	2.7821
7.5		1.0407	1.5559	2.0770	2.5966
8		0.9757	1.4587	1.9472	2.4343
9		0.8673	1.2966	1.7308	2.1638
10		0.7805	1.1669	1.5577	1.9475
12	EM 23	0.6504	0.9724	1.2981	1.6229
Rate/Square		7.07	10.57	14.11	17.64

23 Pica		3 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.1272	1.6852	2.2495	2.8123
7.5		1.0520	1.5728	2.0996	2.6248
8		0.9863	1.4745	1.9683	2.4608
9		0.8767	1.3107	1.7496	2.1874
10		0.7890	1.1796	1.5747	1.9686
12	EM 23.25	0.6575	0.9830	1.3122	1.6405
Rate/Square		7.07	10.57	14.11	17.64

24 Pica		0 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.1635	1.7395	2.3221	2.9030
7.5		1.0860	1.6236	2.1673	2.7095
8		1.0181	1.5221	2.0318	2.5402
9		0.9050	1.3530	1.8061	2.2579
10		0.8145	1.2177	1.6255	2.0321
12	EM 24	0.6787	1.0147	1.3546	1.6934
Rate/Square		7.07	10.57	14.11	17.64

25 Pica		6 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.2362	1.8482	2.4672	3.0845
7.5		1.1538	1.7250	2.3028	2.8788
8		1.0817	1.6172	2.1588	2.6989
9		0.9615	1.4375	1.9190	2.3990
10		0.8654	1.2938	1.7271	2.1591
12	EM 25.5	0.7211	1.0781	1.4392	1.7993
Rate/Square		7.07	10.57	14.11	17.64

26 Pica		0 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.2605	1.8845	2.5156	3.1450
7.5		1.1764	1.7588	2.3479	2.9353
8		1.1029	1.6489	2.2012	2.7518
9		0.9804	1.4657	1.9566	2.4461
10		0.8823	1.3191	1.7609	2.2015
12	EM 26	0.7353	1.0993	1.4674	1.8346
Rate/Square		7.07	10.57	14.11	17.64

26		3 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.2726	1.9026	2.5398	3.1752
7.5		1.1878	1.7758	2.3705	2.9635
8		1.1135	1.6648	2.2223	2.7783
9		0.9898	1.4798	1.9754	2.4696
10		0.8908	1.3318	1.7779	2.2226
12	EM 26.25	0.7424	1.1099	1.4816	1.8522
Rate/Square		7.07	10.57	14.11	17.64

29 Pica		3 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.4180	2.1200	2.8301	3.5381
7.5		1.3235	1.9787	2.6414	3.3022
8		1.2408	1.8550	2.4763	3.0958
9		1.1029	1.6489	2.2012	2.7518
10		0.9926	1.4840	1.9810	2.4767
12	EM 29.25	0.8272	1.2367	1.6509	2.0639
Rate/Square		7.07	10.57	14.11	17.64

29 Pica		4 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.4219	2.1258	2.8378	3.5478
7.5		1.3271	1.9841	2.6486	3.3112
8		1.2442	1.8601	2.4831	3.1043
9		1.1059	1.6534	2.2072	2.7594
10		0.9953	1.4881	1.9865	2.4834
12	EM 29.33	0.8295	1.2401	1.6554	2.0695
Rate/Square		7.07	10.57	14.11	17.64

29 Pica		6 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.4302	2.1382	2.8543	3.5683
7.5		1.3348	1.9956	2.6640	3.3304
8		1.2514	1.8709	2.4975	3.1223
9		1.1123	1.6630	2.2200	2.7754
10		1.0011	1.4967	1.9980	2.4978
12	EM 29.5	0.8343	1.2473	1.6650	2.0815
Rate/Square		7.07	10.57	14.11	17.64

29 Pica		7 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.4340	2.1440	2.8620	3.5780
7.5		1.3384	2.0010	2.6712	3.3395
8		1.2548	1.8760	2.5042	3.1307
9		1.1154	1.6675	2.2260	2.7829
10		1.0038	1.5008	2.0034	2.5046
12	EM 29.58	0.8365	1.2506	1.6695	2.0872
Rate/Square		7.07	10.57	14.11	17.64

29 Pica		8 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.4384	2.1505	2.8707	3.5889
7.5		1.3425	2.0071	2.6793	3.3496
8		1.2586	1.8817	2.5119	3.1403
9		1.1188	1.6726	2.2328	2.7914
10		1.0069	1.5053	2.0095	2.5122
12	EM 29.67	0.8391	1.2544	1.6746	2.0935
Rate/Square		7.07	10.57	14.11	17.64

30 Pica		0 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.4544	2.1744	2.9026	3.6288
7.5		1.3574	2.0294	2.7091	3.3869
8		1.2726	1.9026	2.5398	3.1752
9		1.1312	1.6912	2.2576	2.8224
10		1.0181	1.5221	2.0318	2.5402
12	EM 30	0.8484	1.2684	1.6932	2.1168
Rate/Square		7.07	10.57	14.11	17.64

30 Pica		3 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.4665	2.1925	2.9268	3.6590
7.5		1.3688	2.0464	2.7317	3.4151
8		1.2832	1.9185	2.5610	3.2017
9		1.1406	1.7053	2.2764	2.8459
10		1.0266	1.5348	2.0488	2.5613
12	EM 30.25	0.8555	1.2790	1.7073	2.1344
Rate/Square		7.07	10.57	14.11	17.64

30 Pica		9 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.4908	2.2288	2.9752	3.7195
7.5		1.3914	2.0802	2.7768	3.4716
8		1.3044	1.9502	2.6033	3.2546
9		1.1595	1.7335	2.3140	2.8930
10		1.0435	1.5601	2.0826	2.6037
12	EM 30.75	0.8696	1.3001	1.7355	2.1697
Rate/Square		7.07	10.57	14.11	17.64

30 Pica		10 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.4946	2.2346	2.9829	3.7292
7.5		1.3950	2.0856	2.7841	3.4806
8		1.3078	1.9552	2.6101	3.2630
9		1.1625	1.7380	2.3201	2.9005
10		1.0462	1.5642	2.0881	2.6104
12	EM 30.83	0.8719	1.3035	1.7400	2.1754
Rate/Square		7.07	10.57	14.11	17.64

31 Pica		0 Point Column			
Type Size		Number of Insertions			
		1	2	3	4
7		1.5029	2.2469	2.9994	3.7498
7.5		1.4027	2.0971	2.7994	3.4998
8		1.3150	1.9660	2.6245	3.2810
9		1.1689	1.7476	2.3329	2.9165
10		1.0520	1.5728	2.0996	2.6248
12	EM 31	0.8767	1.3107	1.7496	2.1874
Rate/Square		7.07	10.57	14.11	17.64

31 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5111	2.2592	3.0158	3.7703
7.5	1.4104	2.1086	2.8148	3.5190
8	1.3222	1.9768	2.6389	3.2990
9	1.1753	1.7572	2.3456	2.9325
10	1.0578	1.5814	2.1111	2.6392
12	<u>EM</u> 31.17	0.8815	1.3179	1.7592
Rate/Square	7.07	10.57	14.11	17.64

31 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5150	2.2650	3.0236	3.7800
7.5	1.4140	2.1140	2.8220	3.5280
8	1.3256	1.9819	2.6456	3.3075
9	1.1783	1.7617	2.3517	2.9400
10	1.0605	1.5855	2.1165	2.6460
12	<u>EM</u> 31.25	0.8838	1.3213	1.7638
Rate/Square	7.07	10.57	14.11	17.64

33 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5998	2.3918	3.1929	3.9917
7.5	1.4932	2.2324	2.9800	3.7256
8	1.3999	2.0929	2.7938	3.4927
9	1.2443	1.8603	2.4834	3.1046
10	1.1199	1.6743	2.2350	2.7942
12	<u>EM</u> 33	0.9332	1.3952	1.8625
Rate/Square	7.07	10.57	14.11	17.64

34 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.6522	2.4701	3.2974	4.1223
7.5	1.5421	2.3054	3.0776	3.8475
8	1.4457	2.1614	2.8852	3.6070
9	1.2850	1.9212	2.5646	3.2062
10	1.1565	1.7291	2.3082	2.8856
12	<u>EM</u> 34.08	0.9638	1.4409	1.9235
Rate/Square	7.07	10.57	14.11	17.64

35 Pica 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.7293	2.5854	3.4512	4.3146
7.5	1.6140	2.4130	3.2211	4.0270
8	1.5131	2.2622	3.0198	3.7753
9	1.3450	2.0108	2.6843	3.3558
10	1.2105	1.8098	2.4159	3.0203
12	<u>EM</u> 35.67	1.0087	1.5081	2.0132
Rate/Square	7.07	10.57	14.11	17.64

39 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.8907	2.8267	3.7734	4.7174
7.5	1.7647	2.6383	3.5219	4.4029
8	1.6544	2.4734	3.3017	4.1278
9	1.4706	2.1986	2.9349	3.6691
10	1.3235	1.9787	2.6414	3.3022
12	<u>EM</u> 39	1.1029	1.6489	2.2012
Rate/Square	7.07	10.57	14.11	17.64

39 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.9111	2.8572	3.8141	4.7682
7.5	1.7837	2.6667	3.5598	4.4504
8	1.6722	2.5000	3.3373	4.1722
9	1.4864	2.2222	2.9665	3.7086
10	1.3378	2.0000	2.6698	3.3378
12	<u>EM</u> 39.42	1.1148	1.6667	2.2249
Rate/Square	7.07	10.57	14.11	17.64