

STATE OF INDIANA

BEFORE THE BOARD OF CLARK COUNTY COMMISSIONERS

ORDINANCE NO. 17-2011

**AN ORDINANCE ESTABLISHING A CLARK COUNTY AUDITOR  
NON-REVERTING FUND FOR THE DEPOSIT OF CERTAIN  
FUNDS AND AUTHORIZING THE EXPENDITURE OF SUCH FUNDS**

WHEREAS, this Board of Commissioners of Clark County, Indiana (this "Board"), is the executive body of Clark County government pursuant to the provisions of IC 36-1-2-9; and,

WHEREAS, this Board is also the legislative body of Clark County Government pursuant to the provisions of IC 36-1-2-9; and,

WHEREAS, IC 6-1.1-36-17 requires each county auditor to establish a non-reverting fund into which adjustments in real estate taxes due as a result of the termination of deductions or credits available for a property that satisfies the eligibility for a standard deduction under IC 6-1.1-12-37 or a homestead credit under IC 6-1.1-20.9 are to be deposited, together with other funds designated by enabling ordinance, subject only to the limitations contained within such statutes; and,

WHEREAS, this Board has identified the need to establish a non-reverting fund for the Clark County Auditor into which certain hereinafter designated funds are to be deposited for the use and benefit of the Auditor in order to maintain the efficient and effective operation of the Auditor's office.

**NOW, THEREFORE, BE IT ORDAINED** by this Board of Clark County Commissioners as follows:

1. Establishment of Clark County Auditor Non-Reverting Fund. The *Clark County Auditor Non-Reverting Fund* (the “Auditor Fund”) is hereby established pursuant to the provisions of IC 6-1.1-36-17(c) as a non-reverting fund to be administered and maintained by the Clark County Auditor.

2. Deposits into the Fund. The following funds shall be deposited into the Auditor Fund:

a. The adjustments in the tax due as a result of the termination of deductions or credits available only for property that satisfies the eligibility for a standard deduction under IC 6-1.1-12-37 or a homestead credit under IC 6-1.1-20.9 (repealed), including the following:

(i) Supplemental deductions under IC 6-1.1-12-37.5.

(ii) Homestead credits under IC 6-1.1-20.4, IC 6-3.5-1.1-26, IC 6-3.5-6-13, IC 6-3.5-6-32, IC 6-3.5-7-13.1, or IC 6-3.5-7-26, or any other law.

(iii) (3) Credit for excessive property taxes under IC 6-1.1-20.6-7.5 or IC 6-1.1-20.6-8.5.

(iv) Any amount paid that exceeds the amount required to be deposited in the nonreverting fund shall be distributed as property taxes.

b. Photocopy fees established and collected by the Auditor in accordance with IC 5-14-3-8.

c. Lien certification fees, including without limitation, sanitary sewer liens imposed by IC 36-9-23, *et seq.*

3. Purposes of Permitted Expenditures from the Auditor Fund. Money in the Auditor Fund shall be treated as miscellaneous revenue. Distributions shall be made from the Auditor Fund established under this section upon appropriation by the Clark County Council and shall be made only for the following purposes:

a. Fees and other costs incurred by the Auditor to discover property that is eligible for a standard deduction under IC 6-1.1-12-37 or a homestead credit under IC 6-1.1-20.9 (repealed);

b. Other expenses of the office of the Auditor;

c. The cost of preparing, sending, and processing notices described in IC 6-1.1-22-8.1(b)(9) and checklists or notices described in IC 6-1.1-22.5-12(d).

No County warrants are authorized to be issued for expenditures from the Auditor Fund for payment of any monies except upon approval of a claim by the Auditor and in accordance with the terms of this Ordinance.

4. Effect of Auditor Fund on Budget. The amount of deposits in the Auditor Fund, the balance of the Auditor Fnd, and expenditures from the Auditor Fund may not be considered in establishing the budget of the office of the Auditor or in setting property tax levies that will be used in any part to fund the office of the Auditor.

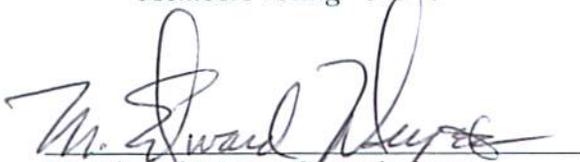
5. Term of Auditor Fund. The Auditor Fund shall be perpetual unless and until terminated by subsequent ordinance enacted by this Board.

6. Auditor's Duty to Manage Auditor Fund. The Clark County Auditor is hereby directed to maintain and manage accurate accounting information regarding the receipts, expenditures, and balances of the Auditor Fund.

7. Effective Date of Ordinance. This Ordinance shall be in full force and effect upon its passage and promulgation as evidenced by the affirmative signatures of the undersigned as the majority of the duly elected and serving members of this Board.

So Ordained this 7<sup>th</sup> day of June, 2011.

*Members voting "NO":*

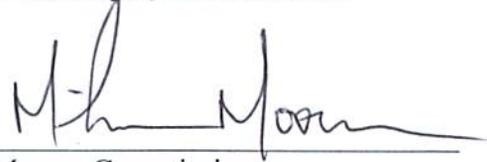
  
M. Edward Meyer, Commissioner

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Mike Moore, Commissioner

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Les Young, Commissioner

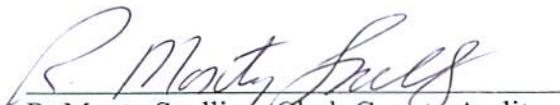
*Members voting "YES":*

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M. Edward Meyer, Commissioner

  
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Mike Moore, Commissioner

  
\_\_\_\_\_  
Les Young, Commissioner

*Attested by:*

  
R. Monty Snelling, Clark County Auditor