

## **IC 36-2-10**

### **Chapter 10. County Treasurer**

#### **IC 36-2-10-1**

##### **Application of chapter**

Sec. 1. This chapter applies to all counties.

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

#### **IC 36-2-10-2**

##### **Residence; term of office**

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

(b) The term of office of the county treasurer 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.

*As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.3-1987, SEC.545.*

#### **IC 36-2-10-2.5**

##### **County treasurer training courses**

Sec. 2.5. (a) As used in this section, "training courses" refers to training courses related to the office of county treasurer that are compiled or developed by the Association of Indiana Counties and approved by the state board of accounts.

(b) An individual elected to the office of county treasurer on or after November 6, 2012, shall complete at least:

(1) fifteen (15) hours of training courses within one (1) year; and

(2) forty (40) hours of training courses within three (3) years; after the individual is elected to the office of county treasurer.

(c) A training course that the individual completes:

(1) after being elected to the office of county treasurer; and

(2) before the individual begins serving in the office of county treasurer;

shall be counted toward the requirements under subsection (b).

(d) An individual shall fulfill the training requirements established by subsection (b) for each term to which the individual is elected as county treasurer.

(e) This subsection applies only to an individual appointed to fill a vacancy in the office of county treasurer. An individual described in this subsection may, but is not required to, take any training courses required by subsection (b). If an individual described in this subsection takes a training course required by subsection (b) for an elected county treasurer, the county shall pay for the training course as if the individual had been an elected county treasurer.

*As added by P.L.120-2012, SEC.9. Amended by P.L.279-2013, SEC.5.*

### **IC 36-2-10-3**

#### **Removal**

Sec. 3. The county executive may remove the treasurer from office if he is delinquent and has been sued on his official bond.

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

### **IC 36-2-10-4**

#### **Location of office; business hours and days**

Sec. 4. The treasurer 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 36-2-10-5**

#### **Legal action on days office is closed**

Sec. 5. A legal action required to be taken in the treasurer's office on a day when his office is closed under section 4 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 36-2-10-6**

#### **Administration of oaths**

Sec. 6. The treasurer may administer all oaths necessary in the discharge of the duties of his office.

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

### **IC 36-2-10-7**

#### **Inspection of records and office**

Sec. 7. The records and office of the treasurer may be inspected by the county executive at any time.

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

### **IC 36-2-10-8**

#### **Delivery of all public money on expiration of term**

Sec. 8. At the expiration of his term, the treasurer shall deliver to his successor all public money in his possession.

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

### **IC 36-2-10-9**

#### **Receipt and disbursement of money**

Sec. 9. The treasurer shall receive money to which the county is entitled and shall disburse it on warrants issued and attested by the county auditor.

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

### **IC 36-2-10-10**

#### **Issuance of receipts**

Sec. 10. The treasurer shall issue a receipt to each person from whom he receives money.

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

#### **IC 36-2-10-11**

##### **Payment of warrants; want of funds; legal interest; redemption notice**

Sec. 11. (a) If there is sufficient money in the county treasury for the payment of warrants of the county auditor, the treasurer shall pay each warrant of the auditor when it is presented.

(b) If there is no money to pay a county warrant when presented, the treasurer shall write "not paid for want of funds" and the date of presentment on the face of the warrant, over his signature. The warrant then bears legal interest beginning on the date of presentment and continuing until:

(1) the treasurer gives notice, by publication under IC 5-3-1, that there is money to redeem outstanding orders; or

(2) the warrant is included in a call under IC 36-2-9-17.

(c) When money for the redemption of outstanding county warrants becomes available, the treasurer shall give the notice prescribed by subsection (b).

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

#### **IC 36-2-10-12**

##### **Redemption of warrant; notation of interest**

Sec. 12. Whenever the treasurer redeems a warrant on which interest is due, he shall note on the warrant the amount of interest he pays on it and shall enter that amount, distinct from the principal, on his account.

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

#### **IC 36-2-10-13**

##### **Redemption of warrant; order of presentation; warrants in payment of county taxes**

Sec. 13. (a) The treasurer shall redeem county warrants in the order in which they are presented.

(b) The treasurer may receive county warrants in payment of county taxes without regard to their order of presentment or number, but he may not pay any balance left owing on the warrants after payment of the taxes if there are outstanding unpaid warrants.

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

#### **IC 36-2-10-14**

##### **Deposit of redeemed warrants; receipt**

Sec. 14. On the first Monday in March, June, September, and December, the treasurer shall deposit all the county warrants he has redeemed with the county auditor, who shall give the treasurer a receipt for them.

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

### **IC 36-2-10-15**

#### **Separate accounts of receipts and expenditures; general account; tax receipts**

Sec. 15. (a) The treasurer shall maintain:

- (1) separate accounts of receipts for and expenditures from each specific county fund or appropriation; and
- (2) a general account of all county receipts and expenditures.

(b) The treasurer may not enter in his accounts money received for taxes charged on the duplicate of the current year until after his settlement for that money under IC 6-1.1-27.

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

### **IC 36-2-10-16**

#### **Monthly financial report**

Sec. 16. (a) Before the sixteenth day of each month, the treasurer shall prepare a report showing, as of the close of business on the last day of the preceding month, the following items:

- (1) The total amount of taxes collected and not included in the last semiannual settlement of taxes, and the amount of taxes omitted from any preceding semiannual settlements, except for taxes advanced to the state or a municipal corporation in the county and for which an advance settlement has been made.
- (2) The total amount of distributions under IC 6-5.5 that are not included in the last semiannual settlement of taxes, and the amount of those taxes omitted from any preceding semiannual settlements.
- (3) The totals of money received from all other sources and not receipted into the ledger fund accounts of the county at the end of the month.
- (4) The total of the balances in all ledger fund accounts.
- (5) The total amount of cash in each depository at the close of business on the last day of the month.
- (6) The total of county warrants issued against each depository that are outstanding and unpaid at the end of the month.
- (7) The record balance of money in each depository at the end of the month.
- (8) The cash in the office at the close of the last day of the month.
- (9) Other items for which the treasurer is entitled to credit.

The treasurer shall prepare the report in quadruplicate and verify each copy. The treasurer shall retain one (1) copy as a public record and file three (3) copies with the county auditor. The state board of accounts shall prescribe forms for the report in the detail it considers necessary under this section and IC 5-13-6-1.

(b) The treasurer shall make the monthly report required by IC 36-2-6-14.

*As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.88-1983, SEC.13; P.L.19-1987, SEC.47; P.L.347-1989(ss), SEC.23; P.L.10-1997, SEC.29; P.L.1-2010, SEC.147.*

**IC 36-2-10-17****Annual settlement with county executive**

Sec. 17. The treasurer shall make an annual settlement with the county executive under IC 36-2-2-18.

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

**IC 36-2-10-18****Semiannual settlement with county auditor**

Sec. 18. The treasurer shall make a semiannual settlement with the county auditor under IC 6-1.1-27.

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

**IC 36-2-10-19****"Financial institution" defined; duties and responsibilities as tax collecting agents**

Sec. 19. (a) As used in this section, "financial institution" means any of the following:

- (1) A bank, trust company, or mutual savings bank incorporated under Indiana law.
- (2) A national banking association with its principal office in Indiana.
- (3) A savings association operating under Indiana law.
- (4) A federally chartered savings association with its principal office or a branch in Indiana.
- (5) A federally chartered savings bank with its principal office or a branch in Indiana.
- (6) A credit union chartered under Indiana law or United States law having its principal office in Indiana.

(b) The treasurer may designate one (1) or more financial institutions in the county as the treasurer's agent for collecting payments of taxes that are not delinquent.

(c) A designated financial institution may issue an official receipt of the treasurer for taxes the financial institution collects.

(d) A designated financial institution shall make a daily settlement with the treasurer for all taxes the financial institution collects.

(e) A designated financial institution is responsible for all taxes the financial institution collects.

(f) This section does not affect IC 5-13.

*As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.19-1987, SEC.48; P.L.140-1992, SEC.1; P.L.79-1998, SEC.106.*

**IC 36-2-10-20****Burglary of treasury; reimbursement by appropriation**

Sec. 20. Whenever the county treasury is burglarized the county fiscal body may appropriate from the county general fund an amount sufficient to reimburse the treasurer for any loss sustained if:

- (1) the treasurer establishes that before the burglary he made detailed deposits of county funds as required by statute;
- (2) the county executive has not procured safe or burglary insurance to protect county funds; and

(3) the proper law enforcement agency, after investigation, has filed with the county executive a statement concluding that the burglary did not result from the negligence or participation of the treasurer.

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

### **IC 36-2-10-21**

#### **Money found on dead bodies**

Sec. 21. (a) Within one (1) year after the county treasurer receives money from the county coroner under IC 36-2-14-11, the treasurer shall deliver it to any person legally entitled to receive it, but the treasurer may retain as much as is needed to pay the expenses of the coroner's investigation and the funeral of the deceased. The treasurer shall report amounts retained and paid by the county treasurer under this subsection to the county executive for its approval.

(b) If money held by the treasurer under subsection (a) is not claimed within one (1) year after the county treasurer receives it, the county treasurer shall credit the sum of money to the county general fund.

*As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.56-1996, SEC.14.*

### **IC 36-2-10-22**

#### **Civil action to collect money**

Sec. 22. If the county coroner finds money and does not deliver it to the treasurer, as required by IC 36-2-14-11, the treasurer shall, in the county treasurer's own name, bring a civil action against the coroner to collect it.

*As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.56-1996, SEC.15.*

### **IC 36-2-10-23**

#### **Payments to treasurer; financial instruments; charges or fees; bureau of motor vehicles**

Sec. 23. (a) Notwithstanding any other law, payments to the treasurer for any purpose, including property tax payments, may be made by any of the following financial instruments that the treasurer authorizes for use:

- (1) Cash.
- (2) Check.
- (3) Bank draft.
- (4) Money order.
- (5) Bank card or credit card.
- (6) Electronic funds transfer.
- (7) Any other financial instrument authorized by the treasurer.

(b) If there is a charge to the treasurer for the use of a financial instrument other than a bank card or credit card, the treasurer shall collect a sum equal to the amount of the charge from the person who uses the financial instrument.

(c) A treasurer may contract with a bank card or credit card vendor

for acceptance of bank or credit cards. However, if there is a vendor transaction charge or discount fee, whether billed to the treasurer or charged directly to the treasurer's account, the treasurer shall collect from the person using the card an official fee that may not exceed the highest transaction charge or discount fee charged to the treasurer by bank or credit card vendors during the most recent collection period. This fee may be collected regardless of retail merchant agreements between the bank and credit card vendors that may prohibit such a fee. The fee is a permitted additional charge under IC 24-4.5-3-202.

(d) Notwithstanding subsection (a), the authorization of the treasurer is not required for the bureau of motor vehicles or the bureau of motor vehicles commission to use electronic funds transfer or other financial instruments to transfer funds to the county treasurer.

*As added by P.L.45-1990, SEC.7. Amended by P.L.44-1992, SEC.7.*

#### **IC 36-2-10-24**

##### **Personal liability**

Sec. 24. A county treasurer is not personally liable for any act or omission occurring in connection with the performance of the county treasurer's official duties, unless the act or omission constitutes gross negligence or an intentional disregard of the responsibilities of the office of county treasurer.

*As added by P.L.98-2000, SEC.20.*