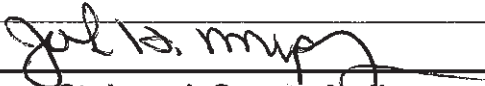


St. Joseph County Council
Additional Appropriation Notification
August 18, 2026

Additional Appropriation - Requested & Approved	\$1,382,338.00
Fund Name	Ineligible Deduction Fund
Fund Number	1216
Account Number and Name	See attached
Public Hearing Date	September 22, 2026
Public Hearing Time	6:00 PM EST
Public Hearing Location	St. Joseph County Council
	St. Joseph County Building
	4th Floor - County Council Chambers
	227 W. Jefferson Boulevard
	South Bend, IN 46601
County Council & Commissioners Signatures	See ordinance
 St. Joseph County Auditor	
8/18/2026	
Date	
jmurphy@sjcindiana.gov	
Email Address	
574-298-0348	
Telephone Number	

Saint Joseph County, Indiana Form D - Appropriation/(Budget Reduction)		Reviews: Department: <u>John Murphy</u> 8/18/2026 <small>Signature Date</small> Auditor: _____ <small>Signature Date</small> Auditor: <u>Abbey Doyle</u> 8/18/2026 <small>Signature Date</small> Auditor: <u>Kathryn Bishop</u> 8/18/2026 <small>Signature Date</small> Committee Approval (optional): _____ <small>Signature Date</small>	
Department Name - Auditor's Office Fund Names - Ineligible Deduction Fund			

Fund, Acct. Obj. Loc	Account Name	Amount	
1216.31076.00000.0002	Contractual Services - TMA	592,935.00	40% of revenue generated by TMA - \$1,482,338 x 40% = \$592,935
1216.39600.00000.0002	Refunds	30,000.00	Repayment to taxpayers due to corrections or appeals
1216.39986.00000.0002	Fund Distribution to State	2,000.00	1% of penalties collected
1216.65030.00000.0002	Transfers to the General Fund	757,403.00	TMA collections - TMA payments - Refunds - Paid to State - \$100,000 retained
		0.00	(\$1,482,338 - \$592,935 - \$30,000 - \$2,000 - \$100,000)
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
Total		1,382,338.00	

Salary Amendment			
Position Name		Position Name	
Current Salary	\$0.00	Current Salary	\$0.00
Proposed Salary	\$0.00	Proposed Salary	\$0.00
Position Name		Position Name	
Current Salary	\$0.00	Current Salary	\$0.00
Proposed Salary	\$0.00	Proposed Salary	\$0.00

Justification The Auditor's office has hired Tax Management Associates (TMA) to conduct a homestead eligibility audit. TMA is paid 40% for amounts it collects. A total of \$100,000 of net revenue can be retained in Fund 1216 Ineligible Deductions with the balance being paid to Fund 1000 - General Fund.

View Balances by Fund
The Last Posted Date is 06/30/2026.

As of: 08/11/2026

Fund: 1216

The Last Posted Date is 06/30/2026.

Fund: 1216 Ineligible Deductions Fund
Fund Type: Calendar (01/01/2026 - 08/11/2026)

Normal Accounts		08/2026	Total
	Current Month		
Appropriation:	0.00		97,158.18
Carry Forward Receipts:	0.00		215,160.32
Receipts:	7,809.48		994,269.42
Encumbrance:			1,986.90
Expenditure:	254,858.65		418,747.63
Estimated Revenue:	541,016.00		1,569,000.00
Grand Totals			
Unreceived Revenue Balance:			574,730.58
Unexpended Balance:			(321,589.45)
Unencumbered Balance:			(323,576.35)
Cash Balance:			790,682.11
Cash Balance Including Investments:			790,682.11**

** Total includes outstanding investments from the Investment System (ending balance).

From Investment System - Outstanding Investments	
Beginning Balance as of 01/01/2026:	0.00
Purchased (01/01/2026 - 08/11/2026):	0.00
Sold/Redeemed (01/01/2026 - 08/11/2026):	0.00
Ending Balance as of 08/11/2026:	0.00
From Investment System - Principal/Interest	
Principal Received:	0.00
Interest Received:	0.00
Total Investment:	0.00

Saint Joseph County

Estimated Revenue by Location/Account as of 08/11/2026

The Last Posted Date is 06/30/2026.
Fund: 1216 Ineligible Deductions Fund
Loc: 0002 Auditor

Budget Account Code	Description	Estimated Revenue	Current		Year to Date Receipts	Unreceived Rev		Percent
			Receipts	Percent		Balance	Percent	
1216.02700.00000.0002	Other Revenue	1,569,000.00	7,809.48	0.50	994,269.42	574,730.58	63.37	36.63
	Carry Forward		0.00		0.00			
	Normal Accounts	1,569,000.00	7,809.48	0.50	994,269.42	574,730.58	63.37	36.63
	Location Totals		7,809.48		994,269.42			

Location Budget as of 08/11/2026

The Last Posted Date is 06/30/2026.

Fund: 1216 Ineligible Deductions Fund for 01/01/2026 thru 08/11/2026, Begin Date: 01/01/2011, End Date: 12/31/2099, Director: County Auditor

Loc: 0002 Auditor

Saint Joseph County

Account	Object	Description	Carry Forward	Original	Add'l	Adj	Total	Encumbrance	Expenditure	Unencumbered	Unexpended
			Appropriation	Appropriation	Appropriation		Appropriation			Balance/Percent	Balance/Percent
	11664	Property Tax Clerk	0.00	41,490.00	0.00	0.00	41,490.00	0.00	20,021.39	21,468.61	21,468.61
	00000	General Gov't.								51.74	51.74
	14800	FICA Taxes	0.00	3,174.00	0.00	0.00	3,174.00	0.00	1,489.02	1,684.98	1,684.98
	00000	General Gov't.								53.09	53.09
	14810	PERF	0.00	4,647.00	0.00	0.00	4,647.00	0.00	2,242.42	2,404.58	2,404.58
	00000	General Gov't.								51.74	51.74
	14840	Health Insurance	0.00	18,500.00	0.00	0.00	18,500.00	0.00	9,250.00	9,250.00	9,250.00
	00000	General Gov't.								50.00	50.00
	10000	Totals *****	0.00	67,811.00	0.00	0.00	67,811.00	0.00	33,002.83	34,808.17	34,808.17
										51.33	51.33
	21020	Official Forms & Records	0.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00	1,000.00
	00000	General Gov't.								100.00	100.00
	21030	Office Supplies	347.18	7,000.00	0.00	(1,000.00)	6,347.18	0.00	1,657.73	4,689.45	4,689.45
	00000	General Gov't.								73.88	73.88
	21032	Copier/Printer Costs	0.00	6,500.00	0.00	1,000.00	7,500.00	1,986.90	4,707.65	805.45	2,792.35
	00000	General Gov't.								10.74	37.23
	20000	Totals *****	347.18	14,500.00	0.00	0.00	14,847.18	1,986.90	6,365.38	6,494.90	8,481.80
										43.75	57.13
	31076	Contractual - TMA			0.00	0.00	0.00	0.00	352,934.49	(352,934.49)	(352,934.49)
	00000	General Gov't.								0.00	0.00
	32021	Parking Rental	0.00	8,500.00	0.00	(500.00)	8,000.00	0.00	3,199.00	4,801.00	4,801.00
	00000	General Gov't.								60.01	60.01
	33100	Printing	0.00	0.00	0.00	500.00	500.00	0.00	179.62	320.38	320.38
	00000	General Gov't.								64.08	64.08
	39010	Dues & Subscription	0.00	6,000.00	0.00	0.00	6,000.00	0.00	4,900.00	1,100.00	1,100.00
	00000	General Gov't.								18.33	18.33
	39600	Refunds	0.00	0.00	0.00	0.00	0.00	0.00	17,288.48	(17,288.48)	(17,288.48)
	00000	General Gov't.								0.00	0.00

(40% of collections)

(collections & appeals)

Saint Joseph County

Location Budget as of 08/11/2026

The Last Posted Date is 08/30/2026.
 Fund: 1216 Ineligible Deductions Fund for 01/01/2028 thru 08/11/2026, Begin Date: 01/01/2011, End Date: 12/31/2099, Director: County Auditor
 Loc: 0002 Auditor

Account	Description	Carry Forward	Original	Add'l	Adj	Total	Encumbrance	Expenditure	Unencumbered	Unexpended
Object		Appropriation	Appropriation	Appropriation	Appropriation	Appropriation			Balance/Percent	Balance/Percent
39886	Fund Distribution to State	0.00	0.00	0.00	0.00	2,000.00 2,000.00	0.00	877.83	(877.83)	(877.83)
00000	General Gov't. (1% of penalties collected)	0.00	14,600.00	0.00	0.00	14,600.00	0.00	379,379.42	(364,879.42)	(364,879.42)
30000	Totals	0.00	14,600.00	0.00	0.00	14,600.00	0.00	418,747.63	(364,879.42)	(364,879.42)
Location Totals		347.18	96,811.00	0.00	0.00	97,158.18	1,986.90		(2,516.41)	(2,516.41)
									(323,576.35)	(321,589.45)
									(333.04)	(331.00)

Transfer to General Fund

750,403.00

TOTAL

1,498,185.18

JUSTIA

[Go to Previous Versions of this Section](#) ▾

2024 Indiana Code
Title 6. Taxation
Article 1.1. Property Taxes
Chapter 36. Miscellaneous Assessment
and Collection Provisions
6-1.1-36-17. Notice of Ineligibility for
Standard Deduction; Collection of
Adjustments in Tax Due; Nonreverting
Fund

Universal Citation:

IN Code § 6-1.1-36-17 (2024) ○

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Sec. 17. (a) As used in this section, "nonreverting fund" refers to a nonreverting fund established under subsection (d).

(b) If a county auditor makes a determination that property was not eligible for a standard deduction under IC 6-1.1-12-37 in a particular year within three (3) years after the date on which taxes for the particular year are first due, the county auditor may issue a notice of taxes, interest, and penalties due to the owner that improperly received the standard deduction and include a statement that the payment is to be made payable to the county auditor. The additional taxes and civil penalties that result from the removal

Indiana Code § 6-1.1-36-17. Notice of Ineligibility for Standard De...
Docusign Envelope ID: 197011D8-6553-4691-B410-674731D51859

<https://law.justia.com/codes/indiana/title-6/article-1-1/chapter-36/se...>

of the deduction, if any, are imposed for property taxes first due and payable for an assessment date occurring before the earlier of the date of the notation made under subsection (c)(2)(A) or the date a notice of an ineligible homestead lien is recorded under subsection (e)(2) in the office of the county recorder. The notice must require full payment of the amount owed within:

(1) one (1) year with no penalties and interest, if:

(A) the taxpayer did not comply with the requirement to return the homestead verification form under IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015); and

(B) the county auditor allowed the taxpayer to receive the standard deduction in error; or

(2) thirty (30) days, if subdivision (1) does not apply.

With respect to property subject to a determination made under this subsection that is owned by a bona fide purchaser without knowledge of the determination, no lien attaches for any additional taxes and civil penalties that result from the removal of the deduction.

(c) If a county auditor issues a notice of taxes, interest, and penalties due to an owner under subsection (b), the county auditor shall:

(1) notify the county treasurer of the determination; and

(2) do one (1) or more of the following:

(A) Make a notation on the tax duplicate that the property is ineligible for the standard deduction and indicate the date the notation is made.

(B) Record a notice of an ineligible homestead lien under subsection (e)(2).

FWWS 1216
(d) Each county auditor shall establish a nonreverting fund. Upon collection of the adjustment in tax due (and any interest and penalties on that amount) after the termination of a deduction or credit as specified in subsection (b), the county treasurer shall deposit that amount:

* (1) in the nonreverting fund, if the county contains a consolidated city; or

* (2) if the county does not contain a consolidated city:

(A) in the nonreverting fund, to the extent that the amount collected, after deducting

the direct cost of any contract, including contract related expenses, under which the contractor is required to identify homestead deduction eligibility, does not cause the total amount deposited in the nonreverting fund under this subsection for the year during which the amount is collected to exceed one hundred thousand dollars (\$100,000); or

(B) in the county general fund, to the extent that the amount collected exceeds the amount that may be deposited in the nonreverting fund under clause (A).

(e) Any part of the amount due under subsection (b) that is not collected by the due date is subject to collection under one (1) or more of the following:

(1) After being placed on the tax duplicate for the affected property and collected in the same manner as other property taxes.

(2) Through a notice of an ineligible homestead lien recorded in the county recorder's office without charge.

The adjustment in tax due (and any interest and penalties on that amount) after the termination of a deduction or credit as specified in subsection (b) shall be deposited as specified in subsection (d) only in the first year in which that amount is collected. Upon the collection of the amount due under subsection (b) or the release of a lien recorded under subdivision (2), the county auditor shall submit the appropriate documentation to the county recorder, who shall amend the information recorded under subdivision (2) without charge to indicate that the lien has been released or the amount has been paid in full.

(f) The amount to be deposited in the nonreverting fund or the county general fund under subsection (d) includes 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, including the following:

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

(2) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, IC 6-3.6-11-3, or any other law.

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

~~Any amount paid that exceeds the amount required to be deposited under subsection (d)(1) or (d)(2) shall be distributed as property taxes.~~

(g) Money deposited under subsection (d)(1) or (d)(2) shall be treated as miscellaneous

John H. Murphy

From: Abby Doyle
Sent: Tuesday, August 18, 2026 3:58 PM
To: Jennifer Prawat
Cc: John H. Murphy; Kathryn Bishop
Subject: Form-D from Auditor for 9.8.26
Attachments: Form-D \$1,382,338 Auditor 8.18.26.pdf

Hi Jen,

Attached is a Form-D from the Auditor's office for the September 8th Council committee meeting.

Thank you,

Abby Doyle

*Saint Joseph County | Chief Deputy Auditor
County-City Building
227 W. Jefferson Boulevard, 2nd Floor
South Bend, Indiana 46601*

O: 574-235-9668
adoyle@sjcindiana.gov

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