TRECS

Tax Refund Exchange and Compliance System

The Association of Indiana Counties’ Local Government Debt Setoff Clearinghouse

Association of Indiana Counties
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Association of Indiana Counties
Tax Refund Exchange and Compliance System (TRECS)
Summary of Program

AIC’s Local Government Debt Setoff Program
- Association of Indiana Counties’ TRECS is a results-oriented process to help counties collect outstanding debts in a timely, cost-effective manner
- TRECS debt setoff allows counties to compile and submit their delinquencies for setoff against pending state personal income tax refunds
- Participating counties incur little if any additional collection cost other than debtor notification letters and any appeals costs arising therefrom—the debtor is charged the local collection assistance fee supporting program operations
- To lessen county work disruption, AIC engaged county staff expertise early on during program development to integrate its setoff services into existing financial county revenue billing and collection processes
- AIC has worked closely with the Indiana Department of Revenue to meet current state setoff requirements for data transmission, data security, and financial process standards
- Existing state debtor notification and appeals requirements ensure that county residents are accorded appropriate due process

Perspectives on Debt Setoff in Indiana
- Current code allows Indiana state agencies and local governments to submit debts of at least $25 dollars against state personal tax refunds
- Statutory authority granting local government agencies to participate in the state’s debt setoff program was granted in April 2017 through Senate Enrolled Act No. 515 and codified in IC 6-8.1-9.5
- The Indiana Department of Revenue (IDoR) has an agreement with the Association of Indiana Counties to function as the one clearinghouse entity to submit local government debts to IDoR
- Corporate, limited liability and partnership tax refunds are currently not eligible for intercept

Program Implementation
- AIC county treasurers confirmed that the workflow process would have to include a social security number look-up service as counties do not collect SSNs with property tax and other fees data
- The clearinghouse will offer an automated data export exchange between the county financial systems and the clearinghouse, with a similar back-end data import feature to update county financial records
- To ensure ease of implementation, AIC is working with the four primary tax software vendors in Indiana to generate the needed data stream with little county intervention and at little or no cost to counties
- IDoR shared its data file requirements with the clearinghouse, and a record layout and data dictionary structure incorporating state and clearinghouse data needs was developed to standardize data submission and receipt
- IDoR will provide a lump sum of monthly offsets to the clearinghouse for its disbursement to participating counties.

Initial Year
- In the initial year, 10 counties and the City of Indianapolis have signed Memorandum of Understanding Agreements with the Association of Indiana Counties. Over $6 million dollars were collected in delinquent property taxes before files were sent to the Indiana Department of Revenue.
• 13,300+ debt records were submitted, reformatted and had data scrubbing techniques applied to eliminate ineligible records such as business-owned debt
• About 1,000 debts were matched by IDoR in the first 2 months of the first year.

Benefits Realized by Counties and the AIC

• Debtors end up paying for their share of direct or indirect services but avoid negative credit-rating impacts
• Compliant taxpayers benefit from higher collection rates for county taxes and fees, thereby mitigating the need for higher tax or fee rates to offset uncollectables
• AIC will regularly report the total setoff dollars received per county participant and help identify and share county best practices to maximize debt setoff receipts
• TRECS may provide an alternative method to collect property tax debts, which if successful, avoids tax sale of the property

The AIC Clearinghouse Process
The Association of Indiana Counties was successful in having enacted legislation in 2017 that enables local government participation in the state’s personal income tax debt setoff program. As of January 1, 2018, IC 6-8.1-9.5-1 of the Indiana Code defines units of local government that may participate in the program, including the following:

- A county
- A city
- A town
- A township
- A political subdivision, commission, or agency created under Indiana law
- A school corporation

The debt setoff program permits units of local government to submit any outstanding certified delinquent debt (totaling $25 or more) through a local government clearinghouse to the Indiana Department of Revenue, to attempt to match these debts against individual income tax refunds.

The clearinghouse is authorized to charge $20 to the amount of delinquent debt submitted by participating local governments and will be responsible for adding the $20. Each delinquent debt that is successfully matched incurs the $20 collection assistance fee. This applies to individual debts of $25 or more, and to those combined debts to meet the $25 minimum. No clearinghouse charges accrue unless a successful tax refund setoff is made. Again, the clearinghouse will add the $20 to the amount of debt submitted by the participating local agency. The Indiana Department of Revenue will charge the debtor an additional 15% of the amount of setoff.

An individual local agency may combine debts under a single debtor in order to meet the $25 minimum. The local agency must furnish the full name and last known address of each debtor.

The AIC has contracted with the National Association of Counties Financial Services Center (NACo FSC) to perform the back-office functions of the debt setoff program. NACo FSC processes and submits the consolidated debts to the Indiana Department of Revenue, and has established an Interactive Voice Response system to receive telephone calls from taxpayers who have had their refunds withheld, in whole or in part. The AIC, working with NACo FSC, will also submit successful match information back to the participating local agencies. The AIC has put on their website information and documents for participation.

In order to participate in the program, each unit of local government should become familiar with Indiana Code IC 6-8.1-9.5 and must attest to comply with the requirements therein. After the clearinghouse is notified by IDoR that a refund is due a debtor, the clearinghouse will work with the claimant agency to inform the debtor that the refund will be intercepted pursuant to IC 6-8.1-9.5-5. The debtor has 30 days to contest the intercept. Following the 30 days contest period, the clearinghouse will confirm the debt amount with IDoR.
AIC TREC's Debt Setoff Clearinghouse Program and Match Guidelines highlights include:

- Counties, cities, towns, townships, political subdivisions, commissions, or agencies created under Indiana law may participate in the AIC Tax Refund Exchange and Compliance system local government debt setoff clearinghouse program
- The unit of local government may submit debts of at least $25 each individually by debtor name and last known address to the clearinghouse. Smaller debts less than $25 can be combined to meet the $25 threshold
- Debts must be submitted in the format and media required by AIC TREC's; please see the File Layout requirements
- Per state law, priorities for refunds will be determined when the debt is initially submitted to the program. Please note that state agencies have priority over local agencies for collection by setoff
- Existing submitted debts may be adjusted to reflect subsequent debtor payments but will retain the original priority order, but not a later submitted new debt, even if for the same debtor
- Successful matches against a debtor refund will be credited to the first local agency submitting the debt
- Should the individual debtor’s refund exceed the first local agency’s total debt and another local agency has submitted other debt(s) owed by the same debtor, the debtor’s remaining refund will be reduced by the amount of the second local agency’s debt. This procedure shall continue through the priority of debtors should there be sufficient refund due the debtor
- Each delinquent debt successfully intercepted will incur the $20 collection assistance fee and the 15% IDoR setoff charge

For local agencies wishing to participate, please see the Memorandum of Understanding with the AIC Tax Refund Exchange and Compliance system, for your execution. Please also complete the Registration/Participation Form that requires the designation of a TREC’s local government contact (see AIC website). Please return an original executed copy of the Agreement and the registration/participation form to jclements@indianacounties.org. Please see the Talking Points for Board Consideration that may be used for your governing board to authorize your county’s (or other unit of local government’s) participation in the Program.

Please see the following documents:
- Memorandum of Understanding and Agreement, AIC’s Tax-Refund Exchange and Compliance system
- File Layout
- Registration/Participation Form
- Talking Points for Adoption by Board of County Commissioners or governing body
- Frequently Asked Questions and Answers

The Association of Indiana Counties is pleased to provide this service to their local government partners. We believe it will prove useful as a method of debt collection. If you have any questions, please contact:

**AIC:**

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AIC TREC's Debt Setoff Clearinghouse Requirements Checklist

1. Execute the documentation requirements:
   • Memorandum of Understanding: The MoU between participating units of local government and the AIC clearinghouse is an agreement attesting the unit of local government’s desire and intention to participate in the TREC's program.
   • Registration/Participation form: The registration/participation form provides the clearinghouse with local government contact information for debtor questions and program coordination.

2. Determine the method for submitting debts
   • Debt records will need to be submitted in the appropriate file layout with two options available:
     i. ASCII with each column-delimited by pipe(|). The file extension should be .TXT.
     ii. Excel (version 2010 or later). The file extension should be .xlsx.
   Please see the file layout requirements on the AIC website.

3. Assemble the debt information to submit to the clearinghouse
   • Any debt over $25 is eligible excluding those under bankruptcies, settlements, litigations, or garnishments
   • Only debts to individuals and not corporations, businesses, partnerships, etc.
   • Last Name, First Name, and Middle Initial or suffix if available or a combined field that the clearinghouse will parse on behalf of the local government
   • Debtor’s last known address
   • Multiple debts for the same debtor are submitted individually if at least $25 or more
   • Multiple debts less than $25 for the same debtor can be combined to meet the $25 minimum or added to any single debt more than $25
   This information will be used by the clearinghouse to verify the debtor, parse combined names, flag any debtors who are deceased, and locate debtors’ social security numbers. Parsed names and SSN will be used by the Indiana Department of Revenue to match debtors against income tax refunds.

4. Submit debts to the clearinghouse via the secure login and upload clearinghouse process; link is provided at the AIC website
   • Debts submitted by early January will benefit from the earliest refund match opportunities in the most recent tax year but files can be submitted at any time thereafter.
   • Subsequent files to refresh the initial debt files as needed may be submitted to reflect any debtor payments. Files must be received by the clearinghouse by close of business on Thursdays, in order to provide updated files to IDoR by the following Monday.
   • Each subsequent file will rewrite in its entirety the earlier file submitted so all existing and debt records should be included with each refresh.

5. IDoR will notify clearinghouse of successful matches and the clearinghouse will send a file to the local unit. The local unit will then send the initial debtor notification letter.
   • Statutorily, a debtor may protest a proposed tax refund set off by submitting a written objection to the fiscal officer of the unit of local government not later than thirty (30) days after the notice.
   • Previous notification requirements may no longer be applicable upon passage upon of HB1262.

6. Finalize debt amounts upon notification from the clearinghouse of successful matches and resolve any debtor protest as needed.

Reminders
   • The county board of commissioners should approve county participation in the program
   • It is free for the unit of local government to participate, however the participating entity is responsible for the initial debtor notification letters
   • The clearinghouse provides technical assistance through email and a toll-free helpline
MEMORANDUM OF UNDERSTANDING AND AGREEMENT
ASSOCIATION OF INDIANA COUNTIES TAX REFUND EXCHANGE AND COMPLIANCE SYSTEM

This MEMORANDUM OF UNDERSTANDING AND AGREEMENT ("Agreement") is entered into this ___ day of _________, year ____ by and between the Governing Body of the Unit of Local Government of _________ ("Claimant Agency") and the Association of Indiana Counties, Inc., acting as the Indiana Local Government Debt Setoff Clearinghouse ("Clearinghouse").

RECITALS

WHEREAS, the Indiana Code IC 6-8.1-9.5, (the "Code"), authorizes the Indiana Department of Revenue ("Department") and claimant agencies (as defined in the Code) to cooperate in identifying debtors (as defined in the Code) and obtaining the setoff of tax refunds to satisfy, in whole or in part, a debt (as defined in the Code) owed to a Claimant Agency; and

WHEREAS, the Code establishes a procedure by which an Indiana nonprofit that represents units of local government exclusively in Indiana may establish a clearinghouse to: (i) compile and consolidate debts owed to claimant agencies in a format that is consistent with the Department's requirements for the setoff of tax refunds under the Code; (ii) act as an intermediary on behalf of a Claimant Agency with respect to the Department for purposes of the Code; and (iii) submit an application for the setoff of tax refunds with the Department on behalf of a Claimant Agency under the Code; and

WHEREAS, the Code provides that the Department may enter into a contract with the Clearinghouse to establish the debt setoff program under the Code (the “Program”); and

WHEREAS, pursuant to the Code, the Clearinghouse has registered with Department to submit delinquent debts on behalf of a local agency and has thereby become authorized to submit delinquent debts on behalf of claimant agencies under the Code; and

WHEREAS, Claimant Agency is a local unit of government authorized to submit a debt owed to it to the Clearinghouse pursuant to the Code; and

WHEREAS, Claimant Agency desires to enter into this Agreement with Clearinghouse in order to participate in the Program in order to increase the collection rate of debts owed to Claimant Agency; and

WHEREAS, Clearinghouse has agreed to submit debts on behalf of Claimant Agency pursuant to the Program:

NOW THEREFORE, in consideration of the mutual covenants and agreements, terms and conditions contained herein, Claimant Agency and Clearinghouse mutually agree as follows:

I. TERM/TERMINATION. The Code authorizes Department and Clearinghouse to implement the Program effective as of January 1, 2018. This Agreement shall be become a legally binding agreement between Claimant Agency and Clearinghouse with full legal force and effect upon mutual execution by Claimant Agency and Clearinghouse contingent upon the Code provisions relating to the Program becoming effective as of January 1, 2018. This Agreement shall remain and continue in full force and effect from year to year unless modified or terminated in writing by either party upon ninety (90) days written notice to the other party. Upon termination of this Agreement all sums due and owing
from either party to the other shall remain a lawful obligation of the party and be due and payable. Clearinghouse will erase all claimant data files from its debt setoff system upon termination.

II. REPRESENTATIONS AND OBLIGATIONS OF CLAIMANT AGENCY

A. Claimant Agency hereby designates, appoints, and authorizes Clearinghouse to process delinquent debts to be submitted to Department. For purposes of the Program, "Delinquent Debt" means:

   (i) a single account or monetary obligation which is at least twenty-five dollars ($25.00) owed by a debtor to a Claimant Agency; or,

   (ii) any group of accounts or monetary obligations, that, when combined, total at least twenty-five dollars ($25.00), owed by the same debtor to a Claimant Agency.

Each account or monetary obligation may have accrued through contract, subrogation, tort, operation of law, or any other legal theory regardless of whether there is an outstanding judgment for the sum. To become a delinquent debt, Claimant Agency must have provided the debtor with all required notices, the time limits for protesting and any related hearings must have passed pursuant to IC 6-8.1-9.5-3.7.

B. Claimant Agency shall comply with any and all applicable provisions of Indiana Code prior to the submission of a debt to Clearinghouse for setoff.

C. Claimant shall, upon execution of this Agreement, file a participation form with Clearinghouse designating a debt setoff coordinator and a debt setoff contact. Such participation form shall be updated on an annual basis and at any time there is a change in the information provided thereon. Clearinghouse shall administratively provide participation forms, as needed, for use by Claimant Agency. The debt setoff coordinator shall be the designated local government employee authorized to receive notices and communication from Clearinghouse to insure that the requirements of this Agreement and the requirements of the Code are met. The debt setoff coordinator shall supply Clearinghouse with any and all information that in the opinion of Clearinghouse is necessary for the proper implementation of this Agreement. The debt setoff contact will receive all referrals from debtors.

D. Claimant Agency shall use a file format specified by Clearinghouse to prepare debt files and adjustments to debt files that Claimant Agency certifies to Clearinghouse are owed to Claimant Agency and that Claimant Agency desires to have Clearinghouse submit to Department. The Clearinghouse shall timely notify the Claimant Agency of any changes to the file format and the Claimant Agency covenants and agrees that it shall immediately implement any changes required by Clearinghouse. Clearinghouse will establish capability of date and time stamping submitted debt files for priority setting.

E. Claimant Agency shall transmit a debt file to Clearinghouse in a method and format acceptable to the Clearinghouse.

F. Claimant Agency shall comply with the notice and hearing procedures set forth in the Code pursuant to IC 6-8.1-9.5-3.7 prior to the submission of a debt file to Clearinghouse.
G. Claimant Agency shall, after a debt file has been submitted to Clearinghouse, advise Clearinghouse of any debtor repayment or protests and instructions to delete or reduce a delinquent debt by submitting a new debt file.

III. REPRESENTATIONS AND OBLIGATIONS OF CLEARINGHOUSE

A. Clearinghouse shall, upon receipt of Claimant Agency's debt file, compile the information and submit the data to the Department.

B. Clearinghouse shall make access to Internet-based functionality available to Claimant Agency through which Claimant Agency shall submit debt files.

C. Clearinghouse shall direct that funds received from Department will be remitted to Claimant Agency within a reasonable time from the date of receipt from Department. Thereafter, Clearinghouse will provide the Claimant Agency an accounting of funds collected which will include the name of the debtor and the amount of the debt setoff by debt unique identification number.

D. Clearinghouse will provide a toll free telephone number for use by Claimant Agency to receive technical support and provide information on the use of the Clearinghouse internet-based functionality and the processing of debts for submission to Department. Technical support and information shall be available from 8:00 a.m. until 5:00 p.m. (EST), Monday through Friday, excluding holidays. Voicemail and e-mail access shall also be provided as a part of the support/information response system.

IV. UNDERSTANDING OF PARTIES

A. To recover the costs incurred by Department in collecting debts, the Code authorizes Department to charge the debtor a fee on any funds Department collects for a claimant agency. This fee will be added to the amount due when the collection is made and Department will retain the fee once collected. To recover the costs incurred by claimant agencies in submitting debts for collection, a local collection assistance fee of twenty dollars ($20.00) is imposed by Clearinghouse on each delinquent debt submitted to Department and collected through setoff. Department must collect this fee as part of the debt and remit it to Clearinghouse. If Claimant Agency is due a refund of more than twenty-five dollars ($25.00), Department will establish the tax refund setoff in the amount of the delinquent debt plus its Department fee and the local collection assistance fee. If Department is able to collect only part of a debt through setoff, its fee has priority over the local collection assistance fee and over the remainder of the delinquent debt. The local collection assistance fee has priority over the remainder of the delinquent debt.

B. The Code establishes that the priority in multiple claims to refunds must be in the order in time that the Clearinghouse submits a claim for collection on behalf of the Claimant Agency. When multiple claims among local claimant agencies are submitted for setoff to Clearinghouse, the claims have priority based on the date and time each claimant agency requested Clearinghouse to submit debts on its behalf. The date and time of submission of the debt file shall constitute the date and time to establish the priority. Clearinghouse shall use submission receipt date and time of original file for priority date and time of specific debt. Additions to a delinquent debt through accrued interest and/or penalties will not
change the priority date. Any new delinquent debt for same local claimant agency will have a new submission date and time, including new debts for a previously submitted debtor.

C. Existing submitted delinquent debts may be adjusted upwards for interest and fees, and will retain their original priority order. A later new delinquent debt, even if from the same debtor shall be date stamped by Clearinghouse with the later submission date.

D. In the event of partial payment of a delinquent debt, Claimant Agency may continue to submit the balance of the debt, if twenty-five dollars ($25.00) or more, as a part of subsequent data files. If the delinquent debt is reduced to an amount of less than twenty-five dollars ($25.00), it may be combined with a future delinquent debt submission for the same debtor, and will be treated as a part of the new delinquent debt for purposes of priority and imposition of the local collection assistance fee. Claimant Agency acknowledges that Claimant Agency is responsible for the notice and hearing requirements of the Code pursuant to IC 6-8.1-9.5-3.7. Clearinghouse shall not accept a debt file that is not prepared as specified by Clearinghouse, that has not been certified by Clearinghouse as having complied with the notice and hearing procedures as set forth in the Code pursuant to IC 6-8.1-9.5-3.7. Clearinghouse agrees to submit delinquent debts to Department; provided, however Claimant Agency is solely responsible for complying with the Code, specifically including the notice and hearing provisions and other requirements of the Code pursuant to IC 6-8.1-9.5-3.7.

E. Intercepted funds will be disbursed by Department to Claimant Agency at the direction of Clearinghouse. Claimant Agency shall establish and maintain any necessary accounts to receive intercepted funds as directed by Clearinghouse. Clearinghouse shall timely direct Claimant Agency to establish and maintain such necessary accounts.

V. COMPENSATION

A. Clearinghouse shall receive as compensation for its services the twenty dollars ($20.00) local collection assistance fee collected by Department on each delinquent debt that is submitted by Clearinghouse and collected through a successful interception. "Successful Interception" occurs when Department matches all or a portion of a debt submitted by Clearinghouse against a State tax refund for interception and payment towards a delinquent debt owed to Claimant Agency.

B. Claimant Agency authorizes Department to retain and remit the local collection assistance fee to Clearinghouse for each successful debt interception submitted by Claimant Agency. Claimant Agency agrees that Clearinghouse shall retain the local collection assistance fee collected by it in the event Claimant Agency is required, by statute or otherwise, to return to a debtor funds that have been setoff by Department.

VI. INDEMNIFICATION; REIMBURSEMENT; DISCLAIMER. Claimant Agency fully understands and warrants to Clearinghouse that by submission of any delinquent debt submitted to Clearinghouse for setoff Claimant Agency has complied with all of the provisions of this Agreement and all of the provisions of the Code that are required prior to submission of a debt for setoff. Claimant Agency shall hold Clearinghouse free and harmless and shall indemnify Clearinghouse against any and all damages, claims, of action, injuries, actions, liability, or proceedings arising from the failure of Claimant Agency to so perform. Claimant Agency shall be responsible for the repayment of any sums received by it, including interest, penalties and court costs, to a debtor in the event a court of competent jurisdiction rules that said repayment is due to a debtor or debtors. Except as expressly stated in this Agreement, Clearinghouse
disclaims any representations and warranties that might otherwise be implied in connection with this Agreement and Clearinghouse’s services, including, without limitation, any implied warranties of merchantability, fitness for a particular purpose, date accuracy, system integration, and non-infringement.

VII. **NOTICE.** Any notice required to be given under this Agreement shall be sent by certified or registered mail postage prepaid to:

____________________ (Clearinghouse);

____________________ (debt setoff coordinator)

____________________ (local agency)

____________________ (local agency address);

VIII. **ASSIGNMENT; SUBCONTRACTING.** This Agreement is not assignable by either party. To facilitate efficient administration of the Program, Clearinghouse may utilize the services of contractors in connection with Clearinghouse’s obligations under this Agreement, provided that Clearinghouse shall remain responsible for any such contractor’s acts and omissions in connection with this Agreement as if such acts and omissions were conducted by Clearinghouse’s own personnel. Any contractor personnel authorized to request or receive information relating the Clearinghouse’s exchange of data with Department or Claimant Agency for purposes of administering the Program shall be designated, in writing, to Claimant Agency as contemplated herein.

IX. **CONFIDENTIAL INFORMATION; OWNERSHIP RIGHTS.**

A. In the course of performance of this Agreement, the parties may find it necessary to disclose to the other party certain confidential information ("Confidential Information"). Confidential Information includes, but is not limited to, information relating to the parties’ employees, trade secrets, customers, vendors, finances, operations, products, and other business information. Except as otherwise provided by law, the following terms apply to Confidential Information: (i) the receiving party shall treat as confidential and use the same degree of care as it employs in the protection of its own similar confidential information, but in no event less than a reasonable degree of care; and, (ii) the receiving party will only use the information in connection with its business dealings with the disclosing party, and shall disclose information only to employees or contractors having a need to know and who agree to be bound by the terms of this Section, unless otherwise authorized in writing by the disclosing party. Information shall not be subject to these terms if: (i) it is in the public domain at the time of disclosure, or enters the public domain without breach of this Agreement; (ii) it is known to the receiving party prior to the disclosure, or it is independently developed by the receiving party; or (iii) it is obtained by receiving party in good faith from a third party not under obligation of secrecy to the disclosing party. Receiving party will be permitted to disclose that portion of Confidential Information which is the subject of a court or government agency order to disclose, provided the receiving party gives prompt notice to the disclosing party to allow the disclosing party to contest
such order. The obligations set forth in this Section survive termination, rescission, non-renewal or expiration of this Agreement

B. All information, including but not limited to printed, written, oral or computer-formatted information, which Clearinghouse may gain access to during the course of the performance of this Agreement shall be the property of Claimant Agency, shall be held in the strictest confidence, and shall be used solely for the business purposes that are the subject of this Agreement. Clearinghouse shall maintain confidentiality of such information not only during the course of the performance of this Agreement, but following its termination.

C. Claimant Agency acknowledges that, as between the parties, Clearinghouse owns and retains title to all intellectual property rights embodied in, or practiced by, Clearinghouse in connection with the Program and the proprietary methods utilized by Clearinghouse in performance of its services under this Agreement, and no licenses of such intellectual property rights to Claimant Agency are granted or implied by this Agreement.

X. MISCELLANEOUS

A. This Agreement represents the full and final understanding of the parties with respect to the subject matter described herein and supersedes any and all prior agreements or understandings, written or oral, express or implied. This Agreement may be modified or amended only by a written statement signed by both parties.

B. The laws of the State of Indiana shall govern the terms and conditions of this Agreement.

C. Claimant Agency shall enter into no other contract for similar tax return intercept services with any other entity so long as this Agreement remains in effect.

D. This Agreement is subject to appropriation.
IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the
day and date first above written, all by authority of their respective governing bodies.

CLAIMANT AGENCY

Name of Governing Body of Unit of Local Government: ____________________________

______________________________
Signature: ________________________
Name of Authorized Individual: __________________
Title: ____________________________

______________________________
Signature: ________________________
Name of Authorized Individual: __________________
Title: ____________________________

______________________________
Signature: ________________________
Name of Authorized Individual: __________________
Title: ____________________________

ATTEST:

______________________________
Auditor

(SEAL)

CLEARINGHOUSE

ASSOCIATION OF INDIANA COUNTIES

______________________________
David Bottorff, Executive Director

ATTEST:

______________________________
Ryan Hoff, General Counsel
AIC TRECS Debt Setoff Registration/Participation Form

Unit of Local Government Entity Name: ________________________________

Coordinator for Liaising with AIC TRECs Clearinghouse
First Name: ________________________________

Last Name: ________________________________

Title: ________________________________

Contact Phone Number: ________________________________

Contact Email Address: ________________________________

Unit of Government Address: ________________________________

Contact for Automated Voice Response System for Debtors to be Referred to for Questions about Debt (can be same as Coordinator)
First Name: ________________________________

Last Name: ________________________________

Title: ________________________________

Contact Telephone Number: ________________________________

Local Government Authorized Official Signature and Date:

Name ________________________________ Date ________________________________

The above authorized official attests that our local government agency will follow the written notice and hearing requirements pursuant to IC 6-8.1-9.5 and the AIC Clearinghouse Tax Refund Exchange and Compliance System (TRECs) Memorandum of Understanding, prior to submitting any debts to the AIC TRECs Clearinghouse Debt Setoff Program.
AIC TRECS Debt Setoff Registration/Participation Form Instruction

Please be aware of the following statement after all questions:

“The above authorized official attests that our local government agency will follow the written notice and hearing requirements pursuant to IC 6-8.1-9.5 and the AIC Clearinghouse Tax Refund Exchange and Compliance System (TRECs) Memorandum of Understanding, prior to submitting any debts to the AIC TRECs Clearinghouse Debt Setoff Program”.

By signing the local government official is attesting that he/she understands the requirements of both the Indiana Code and the Memorandum of Understanding. The Memorandum of Understanding has already been signed and submitted for participating members. The applicable Indiana Code and a copy of the MoU are available on the Association of Indiana Counties’ website.
Talking Points for Board Consideration of Participation in AIC TRECs Debt Setoff Program

- AIC’s TRECs debt setoff clearinghouse program allows local units of government to easily and efficiently collect delinquent debt through the withholding of a debtor’s personal income tax refunds.

- Senate Bill 515 amended the Indiana Code in April 2017 to grant units of local government authority to participate in the state’s existing debt setoff program from incoming state tax refunds. Please see Indiana Code IC 6-8.1-9.5.

- Indiana state agencies have been using debt setoff to collect their debts for years.

- No cost to register or participate other than debtor notification.

- Ten counties and the City of Indianapolis signed Memorandum of Understanding with The AIC TRECS Clearinghouse. Seven of those counties and the City of Indianapolis sent out notification letters the first year.

  - By the 22nd of February, $6,202,993 of delinquent debt had been collected by these units of local government.

- Participating units of local government will receive analysis reports on debts owed to the county and on the amounts of monies returned.

- Tax equity is ensured as more citizens are paying their fair share for services.

- AIC TRECs is favorable to the debtor:
  - Lowered credit-rating impacts.
  - Receives required notification letters and allowed 30-day contestation period.
    - From other state models, very few debtors contest the debt.

- Easy and free method for collecting small debts of as little as $25 or less if it can be combined with other debts to meet the $25 threshold.

- The county may also realize a side benefit of significant records clean-up in collaboration with the county assessor’s office.

- Ease of administration through easy download of debt files and upload of debt reconciliation data files that integrate into currently utilized systems.

- IT Helpline and clearinghouse house staff easily accessible and available for questions and assistance.
Appeal Form

DATE: ________________

TAXPAYER NAME: _______________________________________________________

CELL PHONE: _____________  HOME PHONE: ________________________________

ADDRESS OF OWNER: ___________________________________________________

ADDRESS OF PROPERTY UNDER APPEAL:_____________________________________

PARCEL NUMBER OF PROPERTY UNDER APPEAL: ______________________________

PLEASE EXPLAIN THE REASON FOR THE APPEAL:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

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________________________________________________________________________

________________________________________________________________________

Please note if you are contesting Nuisance violations you will also need to be in contact with the Department of Business and Neighborhood Services at xxx-xxx-xxxx or by email at xxxxxxx@xxxx.gov

Hearing Date__________________ Hearing Officers_______________________________________

Hearing Determination:  Approved________ Denied_______ Comment ________________________

___________________________________________________________________________________

___________________________________________________________________________________

If you disagree with the written decision you may file an action with the circuit or superior court.
Findings of Fact

DATE: ________________

HEARING OFFICERS: _____________________________________________________

TAXPAYER NAME: _______________________________________________________

ADDRESS OF OWNER: ____________________________________________________

ADDRESS OF PROPERTY UNDER APPEAL: _____________________________________

PARCEL NUMBER OF PROPERTY UNDER APPEAL: _______________________________

TAXPAYER IN PERSON: _____________ and/or BY COUNSEL: _____________________

TAXPAYER SUBMITTED THE FOLLOWING EVIDENCE:

_______________________________________________________

_______________________________________________________

_______________________________________________________

_______________________________________________________

WITNESSES PRESENTED:

_______________________________________________________

_______________________________________________________

_______________________________________________________

_______________________________________________________

EVIDENCE CONSIDERED BY HEARING OFFICERS:

_______________________________________________________

_______________________________________________________

_______________________________________________________

_______________________________________________________

Hearing Determination: Approved_______ Denied_______ Comment ________________________

___________________________________________________________________________________

___________________________________________________________________________________

If you disagree with the written decision you may file an action with the circuit or superior court.
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<td></td>
<td>92</td>
<td>Whitley County</td>
<td>92WHI</td>
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</tbody>
</table>
AIC TRECS Debt Setoff FAQ’s

1. What is the AIC TRECS debt setoff program?

The Association of Indiana Counties’ TRECS program allows any local government to submit unpaid debts through the AIC clearinghouse to the Indiana Department of Revenue to match the debtor’s name and social security number against those taxpayers due a personal income tax refund. If a match is found between the debtor and the debtor’s personal income tax refund, IDoR offsets the refund for repayment of the debt. The state’s debt setoff program has been used successfully for years by state agencies to recover unpaid state debts, university debts, child support in arrears and misapplied state payments such as unemployment insurance.

2. What authorizes counties to participate in the Indiana Department of Revenue’s personal income tax debt setoff program?

The Indiana General Assembly enacted legislation in its 2017 session to allow local governments to use the state’s debt setoff program to recover unpaid local government debts. The enabling legislation is codified in the Indiana Code’s Set Off of Refunds IC 6-8.1-9.5.

3. How does a county sign up to participate?

Each county’s governing body approves its county’s participation in the AIC TRECS program. Counties execute the MoU and participation form available on the AIC website to register for the program. Please send executed documents to Jacque Clements – jclements@indianacounties.org.

4. Is a local government required to notify the debtor in writing about their intent to submit debt(s) against their tax refund?

No, the county may send a courtesy letter notifying the debtor of their intent, but it is not required.

5. What if a debt is submitted to Indiana Department of Revenue (IDoR) and a refund is setoff?

At the time a setoff is held by IDoR, the county must send a notice to the debtor informing them that their refund is being held and they have 30 days to contest the debt.

6. Is there any cost for participation in the AIC TRECS debt setoff clearinghouse?

No. The program is free for counties to participate. However, counties are responsible for any postage for mailing of required notices.

7. Can or should a local government publicize its intent to participate in the AIC TRECS debt setoff program?

Yes, counties are encouraged to "get the word out" with press releases, websites or other means so local debtors will be aware of the potential that their tax refund may be setoff in the event of delinquent local government debts. If you would like a sample press release template, please email Jacque Clements – jclements@indianacounties.org.

8. What are some of the types of debts eligible for submission by local governments?

<table>
<thead>
<tr>
<th>Animal Violations</th>
<th>Demolitions</th>
<th>False Alarms</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessments</td>
<td>Dental</td>
<td>Fines (Library/other)</td>
</tr>
<tr>
<td>Cemetery</td>
<td>Environmental Health</td>
<td>EMS</td>
</tr>
<tr>
<td>Health</td>
<td>Ordinance Violations</td>
<td>Room Occupancy</td>
</tr>
<tr>
<td>-----------------</td>
<td>----------------------</td>
<td>------------------</td>
</tr>
<tr>
<td>Hydrant Usage</td>
<td>Parking Tickets</td>
<td>Sewer Tap</td>
</tr>
<tr>
<td>Insurance Premiums</td>
<td>Property Taxes (real, mobile-home, Agricultural)</td>
<td>Solid Waste</td>
</tr>
<tr>
<td>Judgments</td>
<td>Privilege License</td>
<td>Stormwater</td>
</tr>
<tr>
<td>Maintenance (Lawns/trees)</td>
<td>Rental/lease agreements</td>
<td>Utilities</td>
</tr>
<tr>
<td>Nuisance</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

9. **Do the types of debts have to be in the above list?**

No, any certified delinquent debt owed to a unit of local government is valid.

10. **How often can a local government entity send data files (debtor/debts) to the AIC TRECS debt setoff clearinghouse?**

If there are changes or new debts, the participating entity must update their file via a complete refresh by the Thursday COB of the week of change. This will enable the clearinghouse to get an updated file to the IDoR by Monday of the following week.

11. **Does a county need a debtor’s social security number to submit debts to the AIC TRECS clearinghouse?**

No, this is provided by TRECS.

12. **Can a county submit debts for business owners?**

Not at this time. There may be opportunities in the future for this.

13. **What is the statutory order for debt satisfaction?**

IC 6-8.1-9.5-12 establishes priority in multiples claims to refunds allowed to be set off. Local government debts come after those of state agencies. In the case of multiple claims to refunds by local government agencies, the priority order of claims is processed on a first-request basis.

14. **How will a county be able to reconcile the debts?**

A file will be generated for easy upload into the county’s existing software system.

15. **How are debtors notified that their tax refund has been setoff?**

The debtor receives an official letter from the Indiana Department of Revenue listing the amount that was setoff for indebtedness to a local government and a toll-free number to call for information. Thereafter, a county will receive information from the clearinghouse on successful setoffs.

For further questions, please reach out to Jacque Clements, jclements@indianacounties.org, (317) 684-3655
### AIC Debt Clearinghouse Submission Debt file Format

<table>
<thead>
<tr>
<th>#</th>
<th>Data</th>
<th>Max Length</th>
<th>Required Field</th>
<th>Comments</th>
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<tbody>
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<td>1</td>
<td>Full Primary Owners Name</td>
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<td>C</td>
<td>Conditional Field. If Full Primary Owners Name is provided this field can be left blank. Provides the deeded name in this field. Variations to the names can be: Husband and wife names on property: DENNIS , SPARROW H &amp; SAMNTHA 2 different names on one property: GOYINS, KENNETH W &amp; HORNICK, JAMES K Single name on property: CHASTAIN, JANICE S Single name on property: CAMPOS, MARIO Unable to parse names as First name, last name etc. Provide the deeded name in this field. Variations to the names can be: Husband and wife names on property: DENNIS , SPARROW H &amp; SAMNTHA 2 different names on one property: GOYINS, KENNETH W &amp; HORNICK, JAMES K Single name on property: CHASTAIN, JANICE S Single name on property: CAMPOS, MARIO</td>
</tr>
<tr>
<td>2</td>
<td>Primary First Name</td>
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<td>Conditional Field. If Full Primary Owners Name is provided this field can be left blank. Field is at least 2 characters. Only Individual names should be in the record. Business names are not accepted.</td>
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<tr>
<td>3</td>
<td>Primary Middle Name or Initial</td>
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<td>Optional field. Provide if present else blank</td>
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<tr>
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<td>Required Field. Numeric. 0-9 without commas / decimal points should be supplied. Last 2 digits will be taken as decimal part of the amount. Ex: $1,234.56 would be submitted as 00000123456.</td>
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<td>Required Field. Unique Alpha numeric code assigned to each agency/county. State-assigned code.</td>
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<td>Optional Field. Secondary Last Name if exists At least 2 Characters</td>
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All optional fields can be left blank.

File format info: 2 options for submission
- PIPE delimited ASCII file (.TXT)
- PIPE DELIMITED Sample Record

Excel spreadsheet (.xlsx), Version 2010 or later
Structure of excel file should be as per the Excel template provided.

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File names sent by each agency should be unique for the agency. A date/time stamp with file name is preferred in a file name. E.g. MARION_20170930092435
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<td>Parking Tickets</td>
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<td>ASSES</td>
<td>Property Damages</td>
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<td>Property Tax Real</td>
<td>TAXRE</td>
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<td>Property Tax Mobile Home</td>
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Thank you