FORM C

INDIRECT EXPENSES
ALLOCATED TO ASSESSING AND COLLECTING OF PROPERTY TAXES

| | | A | B | C | D | E | F | G | H | | I |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Buildings & Grounds | Insurance | Audit | Personnel | | | Department Totals (Sum of cols. A thru F) | Percent Allocated to A & C (a) | | Totals (G X H) |
| Amount from adopted budget | | $ | $ | $ | $ | $ | $ | | | | |
| DEPARTMENT | | | | | | | | | | | |
| **Commission** | Percent (b) | % | % | % | % | % | % | | | | |
| | Amount | $ | $ | $ | $ | $ | $ | $ | x % | = | $ |
| **Assessor** | Percent (b) | % | % | % | % | % | % | | | | |
| | Amount | $ | $ | $ | $ | $ | $ | $ | x % | = | $ |
| **Treasurer** | Percent (b) | % | % | % | % | % | % | | | | |
| | Amount | $ | $ | $ | $ | $ | $ | $ | x % | = | $ |
| **Auditor** | Percent (b) | % | % | % | % | % | % | | | | |
| | Amount | $ | $ | $ | $ | $ | $ | $ | x % | = | $ |
| **Recorder** | Percent (b) | % | % | % | % | % | % | | | | |
| | Amount | $ | $ | $ | $ | $ | $ | $ | x % | = | $ |
| **Data Processing** | Percent (b) | % | % | % | % | % | % | | | | |
| | Amount | $ | $ | $ | $ | $ | $ | $ | x % | = | $ |
| **Attorney** | Percent (b) | % | % | % | % | % | % | | | | |
| | Amount | $ | $ | $ | $ | $ | $ | $ | x % | = | $ |
| _____ | Percent (b) | % | % | % | % | % | % | | | | |
| | Amount | $ | $ | $ | $ | $ | $ | $ | x % | = | $ |
| _____ | Percent (b) | % | % | % | % | % | % | | | | |
| | Amount | $ | $ | $ | $ | $ | $ | $ | x % | = | $ |
| | | | | | | | | **TOTAL INDIRECT EXPENSES** (to Form A) | | | $ |

(a) Use the same allocation percentage for each department as used on Form B.

(b) While the method of allocation is not defined, methods used should be defined by the county using the most common denominator such as number of employees for personnel, square footage for utilities, etc. These calculations should be documented for audit purposes.