

**SHERIFF CONTRACT WITH COUNTY  
TAX WARRANT FEES AND MEAL AGREEMENT**

**THIS AGREEMENT** made and entered into this 10th day of January, 2024 and between Anthony R. Pruitt, Sheriff of Warren County, Indiana (Sheriff), the County Council of Warren County, Indiana (Council) and the Board of Commissioners of Warren County, Indiana (Commissioners), the latter two hereinafter collectively referred to as “County”, WITNESSETH: That

**WHEREAS**, the Sheriff, pursuant to statute, is entitled to fees for the collection of tax warrants ( I.C. 6-8-1-8-3), and is also entitled to fees for providing meals to prisoners housed in the Warren County Jail (I.C. 36-8-10-7), which fees are compensation to which Sheriff is entitled over and above his salary fixed annually by the Council, and

**WHEREAS**, a number of Sheriffs having encountered difficulties with the Internal Revenue Service concerning the treatment of fees receive by the Sheriff for collection of tax warrants and for providing meals to prisoners, including questions surrounding whether or not those fees are to be included on the Sheriff’s annual W-2 Form, and

**WHEREAS**, the Legislature of the State of Indiana has recognized the difficulties which have arisen with respect to the income tax consequences and treatment of fees payable to Indiana Sheriffs for the collection of tax warrants and providing meals to prisoners as is evidenced by the enactment of I.C. 36-2-13-2.5, which statutory provision permits the Sheriff, Council and commissioners to enter into a contract with the Sheriff providing for a fixed compensation payable to the Sheriff in lieu of the receipt by the Sheriff of fees for the collection to tax warrants and for providing meals to prisoners, and

**WHEREAS**, the Sheriff, Council and Commissioners believe it would be in the best interests of the Sheriff and of the County to provide for a fixed amount of compensation for the Sheriff in lieu of the Sheriff’s receipt of fees for tax warrant collections and for providing meals to prisoners, and

**WHEREAS**, the Sheriff is willing to assign to the County his entire right, title and interest in and to the fees for collection of tax warrants and for providing meals to prisoners,

**NOW THEREFORE**, in considerations of mutual covenants and promises contained herein, the Sheriff, the Council and the Commissioners agree as follows:

(1) The Sheriff shall and hereby does assign to the County his entire right, title and interest in and to all fees payable to the Sheriff for collection of tax warrants, which fees the Sheriff is otherwise entitled to receive pursuant to I.C. 6-8.1-8-3;

(2) The Sheriff agrees, from time to time as the same shall be received by the Sheriff, to deposit in the County General Fund any and all fees he is otherwise entitled to receive and retain for the collection of tax warrants;

(3) The Sheriff shall and hereby does assign to the County all fees to which the Sheriff otherwise is entitled to receive for providing meals to prisoners pursuant to I.C. 36-8-10-7, which fees shall be the sole and absolute property of the County and shall not be received as nor deemed as compensation from employment for the Sheriff for purposes of the Internal Revenue Service Code;

(4) The County hereby establishes a base annual compensation for the Sheriff in the amount **\$ 89,084.00 for the calendar year of 2024** it is agreed and understood that the Sheriff's above fixed amount of compensation includes all compensation to which he is entitled to lieu of the fees to which he would otherwise be entitled under I.C. 6-8.1-8-3 and I.C. 36-8-10-7, and such compensation shall be paid from the County General Fund in the same manner that the salaries of other county officials are paid;

(5) The Sheriff and the County agree that the Sheriff shall pay for the feeding of prisoners from the meal allowance fund provided for under I.C. 36-8-10-7. Neither the Sheriff nor any of the Sheriff's officers, deputies, matrons nor employees shall make any profit from the meal allowance funds. All expenses incurred by the Sheriff for food and supplies necessary to feed the prisoners shall be paid by the Sheriff by causing a claim to be submitted to the Warren County Auditor requesting payment directly to the vendor from whom the food and supplies were obtained. After the expenses of feeding prisoners are paid, any monies remaining in the meal allowance funds shall be deposited into the county General Fund for use for any general fund purpose. A filing of such expenditures for feeding general fund purpose. A filing of such expenditures for feeding prisoners shall be filed with the Warren County Auditor on the **First of January and the first of July of each year.**

(6) The Sheriff and the County agree to execute any and all documents necessary to accomplish the assignment of tax collection fees and meal allowance fees to the County by the Sheriff in accordance with and upon such terms as the Sheriff, the County and the State Board of Accounts and State Board of Tax Commissioners shall mutually agree in order to carry out the purpose of this agreement, which the parties agree is designed to prevent the tax warrant collection fees and fees for providing meals to prisoners from being deemed as compensation for employment to the Sheriff and thus, subject to W-2 reporting, under Internal Revenue Service Code provisions;

(7) The Sheriff agrees to maintain all required records and reports in such form and manner as shall be prescribed by the County as well as the Indiana State Board of Accounts and/or Indiana Board of Tax Commissioners;

(8) Nothing contained in this agreement shall be construed in any manner as to relieve the Sheriff of any of his responsibilities or duties under I.C. 6-8.1-8-3 or I.C. 36-

8-10-7, nor shall this agreement in any other way be deemed to limit the powers and duties of the Sheriff provided for under Indiana law;

(9) The Sheriff and the County agree that the term of this agreement shall be for a period of one (1) year, with effective date of January 1, 2024 and termination date of December 31, 2024. The terms of any agreement between the Sheriff and the County in subsequent years shall be made the subject of a subsequent contractual arrangement entered into between the Sheriff and the County;

(10) The Sheriff and the County agree that this agreement shall become effective between the parties upon approval by resolution by both the Council and the Commissioners.

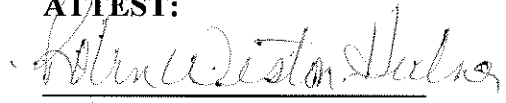
DATED this 1<sup>st</sup> day of January, 2024

  
SHERIFF

WARREN CO COUNCIL

By:   
PRESIDENT


ATTEST:

  
Auditor of Warren County, Indiana  
Robin Weston- Hubner

Board of Commissioners  
Of Warren County

By:   
Chairman

ATTEST:

  
Auditor of Warren County, Indiana  
Robin Weston- Hubner

Dated: 1/14/2024