



April 10, 2019

ENGROSSED HOUSE BILL No. 1427

DIGEST OF HB 1427 (Updated April 9, 2019 12:39 pm - DI 125)

Citations Affected: IC 3-5; IC 4-13; IC 5-3; IC 5-11; IC 5-14; IC 5-24; IC 5-28; IC 6-1.1; IC 6-3.6; IC 6-8.1; IC 8-18; IC 8-22; IC 12-29; IC 13-18; IC 14-27; IC 14-30; IC 14-33; IC 16-22; IC 16-23; IC 20-45; IC 33-32; IC 36-1; IC 36-2; IC 36-4; IC 36-7; IC 36-7.5; IC 36-7.6; IC 36-8; IC 36-9; IC 36-12; noncode.

Synopsis: Local government matters. Provides that the state board of accounts, instead of the budget agency, is to approve audits for regional development authorities and allows for private examiners to perform audits. Excludes political subdivisions that do not have the power to impose property taxes from the requirement to upload a digital copy of certain contracts on the Indiana transparency Internet web site. Provides that if a political subdivision publishes or submits to the department of local government finance's (DLGF) computer gateway
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Effective: Upon passage; January 1, 2017 (retroactive); July 1, 2017 (retroactive); January 1, 2019 (retroactive); July 1, 2019; January 1, 2020; July 1, 2020.

Leonard, GiaQuinta, Pryor

(SENATE SPONSORS — BASSLER, BUCHANAN)

January 15, 2019, read first time and referred to Committee on Ways and Means.
February 14, 2019, amended, reported — Do Pass.
February 18, 2019, read second time, ordered engrossed.
February 19, 2019, engrossed. Read third time, passed. Yeas 92, nays 0.

SENATE ACTION

February 27, 2019, read first time and referred to Committee on Tax and Fiscal Policy.
April 9, 2019, amended, reported favorably — Do Pass.

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a notice that contains an error or omission that inaccurately reflects the tax rate, tax levy, or budget actually proposed or fixed by the political subdivision by an amount that is less than 0.1%, the notice is a valid notice and the DLGF shall correct the error or omission. Specifies the deadlines for county auditors to submit property tax settlement and distribution information to the DLGF. Repeals the electronic digital signature act. Amends the definition of "owner" (for purposes of the property tax statutes) to delete the provision specifying that an owner of tangible property includes the holder of a tenancy for a term of years. Eliminates the permissive written demand to a county resident who is delinquent in the payment of personal property taxes during the period from May 10 to October 31. Changes the time period from at least 21 to 30 days for the county treasurer's notice of the sale of a mobile home. Specifies the calculation of the acquisition cost of depreciable personal property acquired in like kind exchange for personal property tax purposes. Specifies that if a penalty is imposed on a taxpayer for failing to declare on the taxpayer's tax return that the taxpayer is entitled to the exemption for business personal property with an acquisition cost of less than \$20,000, the county shall include the penalty on a property tax bill associated with the tax district in which the majority value of the taxpayer's business personal property within the county is located. Eliminates (effective retroactive to July 1, 2017) several property tax deduction and credit reapplication requirements that were added by HEA 1450-2017 concerning unmarried taxpayers who married, married taxpayers who divorced, and taxpayers who came to own their property jointly or as tenants in common with another individual. Provides that the appropriate county officer designated by the county executive (rather than the assessor, under current law) is responsible for: (1) maintaining data files of the geographic information system characteristics of each parcel in the county as of each assessment date; and (2) submitting those files to the geographic information office of the office of technology. Requires that the budget notice that political subdivisions must publish on the DLGF's computer gateway must also include information concerning the percentage change between the current and proposed tax levies of each fund. Provides that a person seeking a property tax exemption for property used for a charitable purpose may file an exemption application up to 30 days following the statutory deadline for the exemption application if the person pays a late filing fee. Requires county auditors to submit data on deductions applicable to the current tax year to the homestead property data base on or before March 15 of each year, in a manner prescribed by the DLGF. Repeals the statute providing for a county board of tax adjustment. Repeals provisions related to the county board of tax adjustment and the local budgeting process. Specifies that a political subdivision shall file the budget adopted by the political subdivision with the DLGF not later than five business days after the budget is adopted. Authorizes the DLGF to adopt rules for procedures related to local government budgeting. Specifies that the adoption, amendment, or repeal of such a rule by the DLGF may not take effect before March 1 or after July 31 of a particular year. Provides that the county executive (instead of the DLGF) may cancel any property taxes assessed against real property owned by a county, township, city, town, or body corporate and politic under certain circumstances. Removes the provision in current law that requires the DLGF to be a party to any contract in which a county assessor employs professional appraisers as technical advisers for assessments. Provides that the standard contract to employ professional appraisers is void if: (1) the appraiser is not certified at the time the contract is executed; or (2) the DLGF subsequently revokes the appraiser's certification. Requires a county that enters into a contract for computer software and with a software provider to upload the contract to the Indiana transparency Internet web site. Provides that a

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governmental entity shall (not may) submit a proposed notice, ordinance, or resolution to the DLGF for review. Requires a political subdivision to adopt the needed changes to its budget, tax levy, or rate in a public meeting if the political subdivision's tax levy is increased by the DLGF to an amount that exceeds the amount originally advertised or adopted by the political subdivision. Provides that a civil taxing unit may not request permission to impose a property tax on account of revenue shortfalls, if the revenue shortfall preceded the most recent certified budget for the civil taxing unit by more than five years. Specifies that: (1) rules adopted by the DLGF for the appraisal of real property may not apply to any appraisal contemporaneously being conducted under a county's reassessment plan; and (2) rules adopted by the DLGF may first apply to the reassessment phase beginning in the following calendar year under a county's reassessment plan. Specifies that for purposes of attributing the amount of a property tax deduction or exemption to the gross assessed value of a property: (1) a deduction or exemption that is specific to an improvement shall be applied only to the assessed value allocation pertaining to that improvement; and (2) to the extent that a deduction or exemption is not specific to an improvement, the deduction or exemption shall be applied in the order that will maximize the benefit of the deduction or exemption to the taxpayer. Provides that Highland Township in Greene County may increase its maximum township property tax levy for 2020 and thereafter. Provides that Taylor Township in Greene County may increase its maximum township property tax levy and its maximum fire protection and emergency services property tax levy for 2020 and thereafter. Allows Green Township in Hancock County to increase its maximum levy for the township's general fund to offset the reduction in the maximum levy that occurred beginning in 2003 that was based on the township's actual levy (levy banked amount). Extends the maximum time period from 20 to 22 years for the allocation of local income taxes for correctional and rehabilitation facilities. Limits to 20% the amount of revenue that may be used for operating expenses for correctional facilities and rehabilitation facilities in the county if the ordinance to impose the tax rate is adopted after June 30, 2019. Changes the time line for providing local income tax distribution numbers to local units. Removes local income tax economic development allocations from the adjustment to Clark County's economic development revenue allocation. Revises a statute concerning the investment of proceeds from the sale of the Montgomery County hospital. Authorizes a county fiscal body to establish a salary schedule that includes greater compensation for the presiding officer or secretary of the county fiscal body or county executive if certain conditions are satisfied. Provides that a redevelopment commission may issue bonds or enter into leases with a term of up to 35 years to finance a project that includes, as part of the project, the use and repurposing of two or more buildings and structures that are: (1) at least 75 years old; and (2) located at a site at which manufacturing previously occurred over a period of at least 75 years. Specifies that in the case of an allocation area for such a project, the expiration date of the allocation provision may not be more than 35 years after the date on which the allocation provision is established. Provides that the statute restricting the disclosure of a covered person's address by a county, city, town, or township applies to a surviving spouse of a covered person, if the covered spouse was killed in the line of duty. Voids an annexation remonstrance waiver (waiver) executed before July 1, 2003. Voids a waiver executed after June 30, 2003, and before July 1, 2019, unless the waiver was recorded in the county where the property is located before January 1, 2020. Voids a waiver executed after June 30, 2019, unless the waiver was recorded in the county where the property is located within 30 business days after the date the waiver was executed. Provides that a waiver executed after

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June 30, 2003, that was properly recorded expires 15 years after the date the waiver was executed. Provides that waivers voided under the bill do not invalidate annexations that were effective before July 1, 2019. Provides that a city or town may contract for fire protection services and requires that a contract for fire protection services be in writing and for a fixed term. Provides that an individual elected to certain county offices must take a newly elected official training course before the individual first takes office. Provides that the newly elected official training course counts toward the individual's other elected official training requirements. Provides that money in the county elected officials training fund may be used to provide: (1) travel, lodging, and related expenses associated with any training paid for from the fund; and (2) training of one or more designees of a county elected official if sufficient funds are appropriated by the county fiscal body. Provides that money in the county elected officials training fund may be used for the newly elected official training course expenses. Provides that the failure of an individual to complete the required training does not prevent the individual from taking an office to which the individual was elected. Provides that certain statutes relating to the lease of real property by a political subdivision do not apply to a lease if the total annual cost of the lease is less than \$250,000. Validates a lease entered into by a political subdivision before January 1, 2019, with an annual cost of less than \$250,000 if the political subdivision's leasing agent did not comply with these statutes when the lease was entered into. Provides for an extension of time to submit a city's budget in the case of a veto after October 1. Adds the appointment of two members to the Fort Harrison reuse authority. Specifies that all members or employees of a volunteer fire department who also serve on the fiscal body of a local government unit must abstain from voting on the unit's budget. Urges the legislative council to assign to an appropriate interim study committee, for study during the 2019 interim of the general assembly, the topic of local income taxes, including revenue allocations and uses. Makes technical changes and corresponding changes. Specifies that the definition of "homestead" for purposes of the homestead deduction includes real estate, not exceeding one acre on an individual parcel, immediately surrounding a person's dwelling. Increases, from \$5 to \$10, the amount of the county fee that a county auditor shall charge for endorsing a real estate conveyance document and provides that the fee revenue must be used for developing or maintaining plat books, in traditional or electronic format. Requires the department of local government finance to increase the North Harrison fire protection territory provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19 for property taxes due and payable in 2020 if a petition requesting an increase is filed. Provides that certain parties may elect to be represented by the office of the attorney general under a written agreement between the party and the office of the attorney general. Provides a formula for determination of a county's required appropriation amount for the operation of community mental health centers (other than in Marion County for calendar years 2019 through 2021) based on the increase, if any, in the certified levy for funding over the previous two years after application of the tax caps. Extends a pilot program in Lake County concerning disposal of certain real property. Makes changes to the time frame for the board of tax review to conduct a hearing and issue a determination. Allows an adopting body to adopt an ordinance to phase in the alternative distribution of certified shares of local income tax revenue based on revenue and population.

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April 10, 2019

First Regular Session of the 121st General Assembly (2019)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2018 Regular and Special Session of the General Assembly.

ENGROSSED HOUSE BILL No. 1427

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 3-5-4-1.7, AS AMENDED BY P.L.74-2017,
2 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2019]: Sec. 1.7. (a) Except as otherwise expressly authorized
4 or required under this title, a filing by a person with a commission, the
5 election division, an election board, or a county voter registration office
6 may not be made by fax or electronic mail.

7 (b) A petition of nomination filed with a county voter registration
8 office under IC 3-8-2, IC 3-8-2.5, IC 3-8-3, or IC 3-8-6 or a petition to
9 place a public question on the ballot, or any other petition filed that
10 requires the county voter registration office to certify the validity of
11 signatures, may not contain the electronic signature, (~~as defined in~~
12 ~~IC 5-24-2-2~~), digital signature, (~~as defined in IC 5-24-2-1~~), digitized
13 signature, or photocopied signature of a voter.

14 SECTION 2. IC 4-13-2-14.1, AS AMENDED BY P.L.113-2010,
15 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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1 JULY 1, 2019]: Sec. 14.1. (a) A contract to which a state agency is a
2 party must be approved by the following persons:

3 (1) The commissioner of the Indiana department of
4 administration.

5 (2) The director of the budget agency. The director of the budget
6 agency is not required to approve a contract:

7 (A) for supplies under IC 5-22, unless the budget agency is
8 required to approve the contract under rules or written policies
9 adopted under IC 5-22; or

10 (B) for public works under IC 4-13.6, if the estimated cost of
11 the contract is less than one hundred thousand dollars
12 (\$100,000).

13 (3) The attorney general, as required by section 14.3 of this
14 chapter.

15 (b) Each of the persons listed in subsection (a) may delegate to
16 another person the responsibility to approve contracts under this
17 section. The delegation must be in writing and must be filed with the
18 Indiana department of administration.

19 (c) The Indiana department of administration may adopt rules under
20 IC 4-22-2 to provide for electronic approval of contracts. Electronic
21 approval may include obtaining the equivalent of a signature from all
22 contracting parties using an electronic method, ~~that does not comply~~
23 ~~with IC 5-24 (the electronic digital signature act)~~; so long as the
24 method allows the party to read the terms of the contract and to
25 manifest the party's agreement to the contract by clicking on an "ok",
26 an "agree", or a similarly labeled button or allows the party to not agree
27 to the contract by clicking on a "cancel", "don't agree", "close window",
28 or similarly labeled button. Rules adopted under this subsection must
29 provide for the following:

30 (1) Security to prevent unauthorized access to the approval
31 process.

32 (2) The ability to convert electronic approvals into a medium
33 allowing persons inspecting or copying contract records to know
34 when approval has been given.

35 The rules adopted under this subsection may include any other
36 provisions the department considers necessary.

37 (d) The Indiana department of administration shall maintain a file
38 of information concerning contracts and leases to which a state agency
39 is a party.

40 SECTION 3. IC 5-3-1-2.3, AS AMENDED BY P.L.149-2016,
41 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
42 JULY 1, 2019]: Sec. 2.3. (a) A notice published in accordance with this



1 chapter or any other Indiana statute is valid even though the notice
2 contains errors or omissions, as long as:

- 3 (1) a reasonable person would not be misled by the error or
4 omission; and
5 (2) the notice is in substantial compliance with the time and
6 publication requirements applicable under this chapter or any
7 other Indiana statute under which the notice is published.

8 **(b) This subsection applies if:**

- 9 **(1) a political subdivision publishes or submits to the**
10 **department of local government finance's computer gateway**
11 **a notice concerning a tax rate, tax levy, or budget;**
12 **(2) the notice described in subdivision (1) contains an error or**
13 **omission that causes the notice to inaccurately reflect the tax**
14 **rate, tax levy, or budget actually proposed or fixed by the**
15 **political subdivision; and**
16 **(3) the difference between the amount of the published or**
17 **submitted tax rate, tax levy, or budget of the political**
18 **subdivision and the tax rate, tax levy, or budget actually**
19 **proposed or fixed by the political subdivision is less than**
20 **one-tenth of one percent (0.1%).**

21 **Notwithstanding any other law, a notice described in this**
22 **subsection is a valid notice and the department of local government**
23 **finance shall correct the error or omission.**

24 SECTION 4. IC 5-11-1-7, AS AMENDED BY P.L.149-2016,
25 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
26 JULY 1, 2019]: Sec. 7. (a) The state examiner shall appoint assistants
27 not exceeding the number required to administer this article. The
28 assistants are to be known as "field examiners" and are at all times
29 subject to the order and direction of the state examiner. Field
30 examiners shall inspect and examine accounts of all state agencies,
31 municipalities, and other governmental units, entities, or
32 instrumentalities.

33 (b) The state examiner may engage or, in accordance with section
34 24 of this chapter, allow the engagement of private examiners to the
35 extent the state examiner determines necessary to satisfy the
36 requirements of this article. These examiners are subject to the
37 direction of the state examiner while performing examinations under
38 this article. The state examiner shall allow the engagement of private
39 examiners for any state college or university subject to examination
40 under this article if the state examiner finds that the private examiner
41 is an independent certified public accountant firm with specific
42 expertise in the financial affairs of educational organizations. **The state**



1 **examiner shall allow the engagement of private examiners for any**
 2 **development authority in accordance with IC 36-7.5-2-9 or**
 3 **IC 36-7.6-2-14, whichever applies.** These private examiners are
 4 subject to the direction of the state examiner while performing
 5 examinations under this article.

6 (c) The state examiner may engage experts to assist the state board
 7 of accounts in carrying out its responsibilities under this article.

8 SECTION 5. IC 5-11-1-16, AS AMENDED BY P.L.181-2015,
 9 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2019]: Sec. 16. (a) As used in this article, "municipality"
 11 means any county, township, city, town, school corporation, special
 12 taxing district, or other political subdivision of Indiana.

13 (b) As used in this article, "state" means any board, commission,
 14 department, division, bureau, committee, agency, governmental
 15 subdivision, military body, authority, or other instrumentality of the
 16 state, but does not include a municipality.

17 (c) As used in this article, "public office" means the office of any
 18 and every individual who for or on behalf of the state or any
 19 municipality or any public hospital holds, receives, disburses, or keeps
 20 the accounts of the receipts and disbursements of any public funds.

21 (d) As used in this article, "public officer" means any individual
 22 who holds, receives, disburses, or is required by law to keep any
 23 account of public funds or other funds for which the individual is
 24 accountable by virtue of the individual's public office.

25 (e) As used in this article, "entity" means any provider of goods,
 26 services, or other benefits that is:

- 27 (1) maintained in whole or in part at public expense; or
- 28 (2) supported in whole or in part by appropriations or public funds
- 29 or by taxation.

30 The term does not include the state or a municipality (as defined in this
 31 section).

32 (f) As used in this article, a "public hospital" means either of the
 33 following:

- 34 (1) An institution licensed under IC 16-21 and which is owned by
 35 the state or an agency of the state or one which is a municipal
 36 corporation. A hospital is a municipal corporation if its governing
 37 board members are appointed by elected officials of a
 38 municipality.

- 39 (2) A state institution (as defined in IC 12-7-2-184).

40 (g) As used in this article, "audit committee" refers to the audit and
 41 financial reporting subcommittee of the legislative council established
 42 by IC 2-5-1.1-6.3.



1 (h) As used in this article, "audited entity" has the meaning set forth
2 in IC 2-5-1.1-6.3.

3 (i) **As used in this article, "development authority" has the**
4 **meaning set forth in the following:**

5 (1) **IC 36-7.5-1-8.**

6 (2) **IC 36-7.6-1-8.**

7 SECTION 6. IC 5-11-1-25, AS AMENDED BY P.L.181-2015,
8 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 JULY 1, 2019]: Sec. 25. (a) This section and section 24.4 of this
10 chapter do not limit the application of any law that requires a
11 municipality, a public hospital, another public office or public officer,
12 an entity, or another person or organization to be audited or otherwise
13 examined on an annual or other basis by:

14 (1) a certified public accountant; or

15 (2) a person other than the state examiner or the state board of
16 accounts.

17 (b) Subject to section 9 of this chapter and subsections (c) and (d),
18 the state board of accounts shall conduct examinations of audited
19 entities at the times determined by the state board of accounts, but not
20 less than once every four (4) years, using risk based examination
21 criteria that are established by the state board of accounts and approved
22 by the audit committee. The risk based examination criteria must
23 include the following risk factors:

24 (1) An audited entity has a newly elected or appointed fiscal
25 officer.

26 (2) An audited entity:

27 (A) has not timely filed; or

28 (B) has filed a materially incorrect or incomplete;

29 annual financial report required by section 4 of this chapter.

30 (3) Any other factor determined by the state examiner and
31 approved by the audit committee.

32 (c) Examinations must be conducted annually for the following:

33 (1) The state.

34 (2) An audited entity (other than a school corporation) that
35 requires an annual audit:

36 (A) because of the receipt of federal financial assistance in an
37 amount that subjects the audited entity to an annual federal
38 audit;

39 (B) due to continuing disclosure requirements; or

40 (C) as a condition of a public bond issuance.

41 (3) **A development authority.**

42 An audited entity shall, under the guidelines established by the state



1 board of accounts, provide notice to the state examiner not later than
 2 sixty (60) days after the close of the audited entity's fiscal year that the
 3 audited entity is required to have an annual audit under subdivision (2).

4 (d) As permitted under this section since September 1, 1986 (the
 5 effective date of P.L.3-1986, SECTION 16), examinations of school
 6 corporations shall be conducted biennially.

7 SECTION 7. IC 5-14-3.8-3.5, AS AMENDED BY P.L.255-2017,
 8 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 UPON PASSAGE]: Sec. 3.5. (a) This section applies only to contracts
 10 that a political subdivision **that is a taxing unit (as defined in**
 11 **IC 6-1.1-1-21)** enters into after June 30, 2016.

12 (b) As used in this section, "contract" includes all pages of a
 13 contract and any attachments to the contract.

14 (c) A political subdivision shall upload a digital copy of a contract
 15 to the Indiana transparency Internet web site one (1) time if the total
 16 cost of the contract to the political subdivision exceeds fifty thousand
 17 dollars (\$50,000) during the term of the contract. This subsection
 18 applies to all contracts for any subject, purpose, or term, except that a
 19 political subdivision is not required to upload a copy of an employment
 20 contract between the political subdivision and an employee of the
 21 political subdivision. In the case of a collective bargaining agreement,
 22 the political subdivision shall upload a copy of the collective
 23 bargaining agreement and a copy of a blank or sample individual
 24 employment contract. A political subdivision shall upload the contract
 25 not later than sixty (60) days after the date the contract is executed. If
 26 a political subdivision enters into a contract that the political
 27 subdivision reasonably expects when entered into will not exceed fifty
 28 thousand dollars (\$50,000) in cost to the political subdivision but at a
 29 later date determines or expects the contract to exceed fifty thousand
 30 dollars (\$50,000) in cost to the political subdivision, the political
 31 subdivision shall upload a copy of the contract within sixty (60) days
 32 after the date on which the political subdivision makes the
 33 determination or realizes the expectation that the contract will exceed
 34 fifty thousand dollars (\$50,000) in cost to the political subdivision.

35 (d) Nothing in this section prohibits the political subdivision from
 36 withholding any information in the contract that the political
 37 subdivision shall or may withhold from disclosure under IC 5-14-3. A
 38 political subdivision may redact or obscure signatures on a contract.
 39 The political subdivision is solely responsible for redacting information
 40 in the contract.

41 SECTION 8. IC 5-14-3.8-9 IS ADDED TO THE INDIANA CODE
 42 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY



1, 2019]: **Sec. 9. The county auditor of each county shall submit the certification of tax distribution and settlement to the Indiana transparency Internet web site biannually and not later than the following dates:**

(1) **For the distribution and settlement to be completed by the fifty-first day after May 10 of a year under IC 6-1.1-27-1, not later than July 15 of the same year.**

(2) **For the distribution and settlement to be completed by the fifty-first day after November 10 of a year under IC 6-1.1-27-1, not later than January 15 of the following year.**

SECTION 9. IC 5-24 IS REPEALED [EFFECTIVE JULY 1, 2019].
(Electronic Digital Signature Act).

SECTION 10. IC 5-28-26-1, AS ADDED BY P.L.203-2005, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]: Sec. 1. As used in this chapter, "base assessed value" means:

(1) the net assessed value of all the taxable property located in a global commerce center as finally determined for the assessment date immediately preceding the effective date of the allocation provision of a resolution adopted under section 18 of this chapter; plus

(2) to the extent it is not included in subdivision (1), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, **within the global commerce center**, as finally determined for **any the current** assessment date. ~~after the effective date of the allocation provision.~~

SECTION 11. IC 6-1.1-1-9, AS AMENDED BY P.L.86-2018, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 9. (a) For purposes of this article, the "owner" of tangible property shall be determined by using the rules contained in this section.

(b) Except as otherwise provided in this section, the holder of the legal title to personal property, or the legal title in fee to real property, is:

(1) the owner of that property, regardless of whether the holder of the legal title holds a fractional interest, a remainder interest, **or** a life estate, **or a tenancy for a term of years**, if a title document is not ordinarily issued to an owner for that type of property; or

(2) the owner of that property who is designated as the grantee, buyer, or other equivalent term in the title document or bureau of motor vehicles affidavit of sale or disposal, if a title document is



- 1 ordinarily issued to an owner for that type of property.
- 2 (c) When title to tangible property passes on the assessment date of
- 3 any year, only the person obtaining title is the owner of that property on
- 4 the assessment date.
- 5 (d) When the mortgagee of real property is in possession of the
- 6 mortgaged premises, the mortgagee is the owner of that property.
- 7 (e) When personal property is security for a debt and the debtor is
- 8 in possession of the property, the debtor is the owner of that property.
- 9 (f) When a life tenant of real property ~~or a holder of a tenancy for a~~
- 10 ~~term of years in real property~~ is in possession of the real property, only
- 11 the life tenant ~~or the holder of a tenancy for a term of years~~ is the owner
- 12 of that property.
- 13 (g) When the grantor of a qualified personal residence trust created
- 14 under United States Treasury Regulation 25.2702-5(c)(2) is:
- 15 (1) in possession of the real property transferred to the trust; and
- 16 (2) entitled to occupy the real property rent free under the terms
- 17 of the trust;
- 18 the grantor is the owner of that real property.
- 19 SECTION 12. IC 6-1.1-3-2.5 IS ADDED TO THE INDIANA
- 20 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 21 [EFFECTIVE UPON PASSAGE]: **Sec. 2.5. (a) This section applies to**
- 22 **a like kind exchange of depreciable personal property for which:**
- 23 **(1) the exchange would have been eligible for nonrecognition**
- 24 **of gain or loss under Section 1031 of the Internal Revenue**
- 25 **Code in effect on January 1, 2017;**
- 26 **(2) the exchange is not eligible for nonrecognition of gain or**
- 27 **loss under Section 1031 of the Internal Revenue Code**
- 28 **currently in effect; and**
- 29 **(3) the taxpayer made an election to take deductions under**
- 30 **Section 179 or Section 168(k) of the Internal Revenue Code**
- 31 **with regard to the acquired property in the year that the**
- 32 **property was placed into service.**
- 33 **(b) In determining the cost of the depreciable personal property**
- 34 **described in subsection (a) that is used to determine the value of**
- 35 **the depreciable personal property subject to an assessment, the**
- 36 **acquisition cost of the depreciable personal property acquired in**
- 37 **the like kind exchange shall be reported as:**
- 38 **(1) the net book value of the depreciable personal property**
- 39 **traded in; plus**
- 40 **(2) any cash boot added to the exchange;**
- 41 **as if the exchange was eligible for nonrecognition of gain or loss**
- 42 **under Section 1031 of the Internal Revenue Code in effect on**



1 **January 1, 2017.**

2 SECTION 13. IC 6-1.1-4-12, AS AMENDED BY HEA 1345-2019,
3 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JANUARY 1, 2020]: Sec. 12. (a) As used in this section, "land
5 developer" means a person that holds land for sale in the ordinary
6 course of the person's trade or business. The term includes a financial
7 institution (as defined in IC 28-1-1-3(1)) if the financial institution's
8 land in inventory is purchased, acquired, or held for one (1) or more of
9 the purposes established under IC 28-1-11-5(a)(2), IC 28-1-11-5(a)(3),
10 and IC 28-1-11-5(a)(4).

11 (b) As used in this section, "land in inventory" means:

12 (1) a lot; or

13 (2) a tract that has not been subdivided into lots;

14 to which a land developer holds title in the ordinary course of the land
15 developer's trade or business.

16 (c) As used in this section, "title" refers to legal or equitable title,
17 including the interest of a contract purchaser.

18 (d) For purposes of this section, land purchased, acquired, or held
19 by a financial institution for one (1) or more of the purposes established
20 under IC 28-1-11-5(a)(2), IC 28-1-11-5(a)(3), and IC 28-1-11-5(a)(4)
21 is considered held for sale in the ordinary course of the financial
22 institution's trade or business.

23 (e) Except as provided in subsections (i), (j), and (k), if:

24 (1) land assessed on an acreage basis is subdivided into lots; or

25 (2) land is rezoned for, or put to, a different use;

26 the land shall be reassessed on the basis of its new classification.

27 (f) If improvements are added to real property, the improvements
28 shall be assessed.

29 (g) An assessment or reassessment made under this section is
30 effective on the next assessment date.

31 (h) No petition to the department of local government finance is
32 necessary with respect to an assessment or reassessment made under
33 this section.

34 (i) Except as provided in subsection (k) and subject to subsection
35 (j), land in inventory may not be reassessed until the next assessment
36 date following the earliest of:

37 (1) the date on which title to the land is transferred by:

38 (A) the land developer; or

39 (B) a successor land developer that acquires title to the land;
40 to a person that is not a land developer;

41 (2) the date on which construction of a structure begins on the
42 land; or



- 1 (3) the date on which a building permit is issued for construction
- 2 of a building or structure on the land.
- 3 (j) Subsection (i) applies regardless of whether the land in inventory
- 4 is rezoned while a land developer holds title to the land.
- 5 (k) **This subsection applies to land in inventory that a for-profit land**
- 6 **developer acquires from a school corporation or a local unit of**
- 7 **government (as defined in IC 14-22-31.5-1). This subsection applies**
- 8 **to land in inventory that a for-profit land developer acquires from**
- 9 **a:**
 - 10 (1) **school corporation; or**
 - 11 (2) **local unit of government (as defined in IC 14-22-31.5-1),**
 - 12 **but only if the local unit of government:**
 - 13 (A) **acquired the land in a tax sale procedure under**
 - 14 **IC 6-1.1; or**
 - 15 (B) **has held the land for not less than three (3) years prior**
 - 16 **to the date on which the for-profit land developer acquires**
 - 17 **it from the local unit of government.**

18 Land in inventory to which this subsection applies shall be assessed on
 19 the first assessment date immediately following the date on which the
 20 land developer acquires title to the land in inventory. Notwithstanding
 21 section 13(a) of this chapter, land in inventory to which this subsection
 22 applies is considered to be devoted to agricultural use and shall be
 23 assessed at the agricultural land base rate. After the initial assessment
 24 under this subsection, land in inventory to which this subsection
 25 applies shall be reassessed in accordance with subsection (i).

26 SECTION 14. IC 6-1.1-4-17, AS AMENDED BY P.L.86-2018,
 27 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2019]: Sec. 17. (a) Subject to ~~the approval of the department~~
 29 ~~of local government finance and the requirements of section 18.5 of~~
 30 ~~this chapter, a county assessor may employ professional appraisers as~~
 31 ~~technical advisors for assessments in all townships in the county. The~~
 32 ~~department of local government finance may approve or deny~~
 33 ~~employment under this subsection. only if the department is a party to~~
 34 ~~the employment contract and any addendum to the employment~~
 35 ~~contract.~~

36 (b) A decision by a county assessor to not employ a professional
 37 appraiser as a technical advisor in a reassessment under section 4.2 of
 38 this chapter is subject to approval by the department of local
 39 government finance.

40 (c) As used in this chapter, "professional appraiser" means an
 41 individual or firm that is certified under IC 6-1.1-31.7.

42 SECTION 15. IC 6-1.1-4-18.5, AS AMENDED BY P.L.146-2008,



1 SECTION 72, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 2 JULY 1, 2019]: Sec. 18.5. (a) A county assessor may not use the
 3 services of a professional appraiser for assessment or reassessment
 4 purposes without a written contract. The contract used must be either
 5 a standard contract developed by the department of local government
 6 finance or a contract that has been specifically approved by the
 7 department. The department shall ensure that the contract:

8 (1) includes all of the provisions required under section 19.5(b)
 9 of this chapter; and

10 (2) adequately provides for the creation and transmission of real
 11 property assessment data in the form required by the legislative
 12 services agency and the division of data analysis of the
 13 department.

14 (b) No contract shall be made with any professional appraiser to act
 15 as technical advisor in the assessment of property, before the giving of
 16 notice and the receiving of bids from anyone desiring to furnish this
 17 service. Notice of the time and place for receiving bids for the contract
 18 shall be given by publication by one (1) insertion in two (2) newspapers
 19 of general circulation published in the county and representing each of
 20 the two (2) leading political parties in the county. If only one (1)
 21 newspaper is there published, notice in that one (1) newspaper is
 22 sufficient to comply with the requirements of this subsection. The
 23 contract shall be awarded to the lowest and best bidder who meets all
 24 requirements under law for entering a contract to serve as technical
 25 advisor in the assessment of property. However, any and all bids may
 26 be rejected, and new bids may be asked.

27 (c) The county council of each county shall appropriate the funds
 28 needed to meet the obligations created by a professional appraisal
 29 services contract which is entered into under this chapter.

30 **(d) A county assessor who enters into a contract with a**
 31 **professional appraiser shall submit a contract to the department**
 32 **through the Indiana transparency Internet web site in the manner**
 33 **prescribed by the department. The county shall upload the**
 34 **contract not later than thirty (30) days after execution of the**
 35 **contract.**

36 **(e) The department may review any contracts uploaded under**
 37 **subsection (d) to ensure compliance with section 19.5 of this**
 38 **chapter.**

39 SECTION 16. IC 6-1.1-4-19.5, AS AMENDED BY
 40 P.L.182-2009(ss), SECTION 88, IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 19.5. (a) The
 42 department of local government finance shall develop a standard



1 contract or standard provisions for contracts to be used in securing
2 professional appraising services.

3 (b) The standard contract or contract provisions must contain:

4 (1) a fixed date by which the professional appraiser or appraisal
5 firm shall have completed all responsibilities under the contract;

6 (2) a penalty clause under which the amount to be paid for
7 appraisal services is decreased for failure to complete specified
8 services within the specified time;

9 (3) a provision requiring the appraiser, or appraisal firm, to make
10 periodic reports to the county assessor;

11 (4) a provision stipulating the manner in which, and the time
12 intervals at which, the periodic reports referred to in subdivision
13 (3) of this subsection are to be made;

14 (5) a precise stipulation of what service or services are to be
15 provided and what class or classes of property are to be appraised;

16 (6) a provision stipulating that the contractor will generate
17 complete parcel characteristics and parcel assessment data in a
18 manner and format acceptable to the legislative services agency
19 and the department of local government finance;

20 (7) a provision stipulating that the legislative services agency and
21 the department of local government finance have unrestricted
22 access to the contractor's work product under the contract; and

23 (8) a provision stating that the **contract is void and**
24 **unenforceable if the appraiser is not certified by the**
25 **department of local government finance on the date that the**
26 **contract is executed is a party to the contract and any addendum**
27 **to the contract. or the department of local government finance**
28 **subsequently revokes the professional appraiser's certification**
29 **under IC 6-1.1-31.7-4 after the contract is executed.**

30 The department of local government finance may devise other
31 necessary provisions for the contracts in order to give effect to this
32 chapter.

33 (c) In order to comply with the duties assigned to it by this section,
34 the department of local government finance may develop:

35 (1) one (1) or more model contracts;

36 (2) one (1) contract with alternate provisions; or

37 (3) any combination of subdivisions (1) and (2).

38 The department may approve special contract language in order to meet
39 any unusual situations.

40 SECTION 17. IC 6-1.1-4-25, AS AMENDED BY P.L.203-2016,
41 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
42 JULY 1, 2019]: Sec. 25. (a) Each township assessor and each county

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1 assessor shall keep the assessor's reassessment data and records current
 2 by securing the necessary field data and by making changes in the
 3 assessed value of real property as changes occur in the use of the real
 4 property. The township or county assessor's records shall at all times
 5 show the assessed value of real property in accordance with this
 6 chapter. The township assessor shall ensure that the county assessor
 7 has full access to the assessment records maintained by the township
 8 assessor.

9 (b) ~~The township assessor (if any) in a county having a consolidated~~
 10 ~~city; the county assessor if there are no township assessors in a county~~
 11 ~~having a consolidated city; or the county assessor in every other county;~~
 12 shall:

13 (1) maintain an electronic data file of:

14 (A) the parcel characteristics and parcel assessments of all
 15 parcels; **and**

16 (B) the personal property return characteristics and
 17 assessments by return; **and**

18 ~~(C) the geographic information system characteristics of each~~
 19 ~~parcel;~~

20 for each township in the county as of each assessment date;

21 (2) maintain the electronic file in a form that formats the
 22 information in the file with the standard data, field, and record
 23 coding required and approved by:

24 (A) the legislative services agency; and

25 (B) the department of local government finance;

26 (3) **before September 1 of each year**, transmit the data in the file
 27 with respect to the assessment date of **each that year before**
 28 **October 1 of a year ending before January 1, 2016; and before**
 29 **September 1 of a year beginning after December 31, 2015; to:**

30 (A) the legislative services agency; and

31 **(B) the department of local government finance. for data**
 32 **described in subdivision (1)(A) and (1)(B); and**

33 ~~(B) the geographic information office of the office of~~
 34 ~~technology; for data described in subdivision (1)(C);~~

35 (c) **The appropriate county officer, as designated by the county**
 36 **executive, shall:**

37 (1) **maintain an electronic data file of the geographic**
 38 **information system characteristics of each parcel for each**
 39 **township in the county as of each assessment date;**

40 (2) **maintain the electronic file in a form that formats the**
 41 **information in the file with the standard data, field, and**
 42 **record coding required and approved by the office of**



1 **technology; and**
 2 **(3) before September 1 of each year, transmit the data in the**
 3 **file with respect to the assessment date of that year to the**
 4 **geographic information office of the office of technology.**
 5 **(d) An assessor under subsection (b) and an appropriate county**
 6 **officer under subsection (c) shall do the following:**
 7 **(1) Transmit the data** in a manner that meets the data export and
 8 transmission requirements in a standard format, as prescribed by
 9 the office of technology established by IC 4-13.1-2-1 and
 10 approved by the legislative services agency. ~~and~~
 11 ~~(4) (2)~~ Resubmit the data in the form and manner required under
 12 **this subsection (b) or (c)** upon request of the legislative services
 13 agency, the department of local government finance, or the
 14 geographic information office of the office of technology, as
 15 applicable, if data previously submitted under ~~this subsection (b)~~
 16 **or (c)** does not comply with the requirements of ~~this subsection;~~
 17 **subsection (b) or (c)**, as determined by the legislative services
 18 agency, the department of local government finance, or the
 19 geographic information office of the office of technology, as
 20 applicable.
 21 An electronic data file maintained for a particular assessment date may
 22 not be overwritten with data for a subsequent assessment date until a
 23 copy of an electronic data file that preserves the data for the particular
 24 assessment date is archived in the manner prescribed by the office of
 25 technology established by IC 4-13.1-2-1 and approved by the
 26 legislative services agency.
 27 SECTION 18. IC 6-1.1-11-3, AS AMENDED BY P.L.232-2017,
 28 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 UPON PASSAGE]: Sec. 3. (a) Subject to subsections (e), (f), (g), ~~and~~
 30 (h), **and (i)**, an owner of tangible property who wishes to obtain an
 31 exemption from property taxation shall file a certified application in
 32 duplicate with the county assessor of the county in which the property
 33 that is the subject of the exemption is located. The application must be
 34 filed annually on or before:
 35 (1) May 15 on forms prescribed by the department of local
 36 government finance, if the application is filed for an assessment
 37 date in a year that ends before January 1, 2016; and
 38 (2) April 1 of the year containing the assessment date, if the
 39 application is filed in a year that begins after December 31, 2015.
 40 Except as provided in sections 1, 3.5, and 4 of this chapter, the
 41 application applies only for the taxes imposed for the year for which
 42 the application is filed.



1 (b) The authority for signing an exemption application may not be
 2 delegated by the owner of the property to any other person except by
 3 an executed power of attorney.

4 (c) An exemption application which is required under this chapter
 5 shall contain the following information:

6 (1) A description of the property claimed to be exempt in
 7 sufficient detail to afford identification.

8 (2) A statement showing the ownership, possession, and use of
 9 the property.

10 (3) The grounds for claiming the exemption.

11 (4) The full name and address of the applicant.

12 (5) For the year that ends on the assessment date of the property,
 13 identification of:

14 (A) each part of the property used or occupied; and

15 (B) each part of the property not used or occupied;
 16 for one (1) or more exempt purposes under IC 6-1.1-10 during the
 17 time the property is used or occupied.

18 (6) Any additional information which the department of local
 19 government finance may require.

20 (d) A person who signs an exemption application shall attest in
 21 writing and under penalties of perjury that, to the best of the person's
 22 knowledge and belief, a predominant part of the property claimed to be
 23 exempt is not being used or occupied in connection with a trade or
 24 business that is not substantially related to the exercise or performance
 25 of the organization's exempt purpose.

26 (e) An owner must file with an application for exemption of real
 27 property under subsection (a) or section 5 of this chapter a copy of the
 28 assessor's record kept under IC 6-1.1-4-25(a) that shows the calculation
 29 of the assessed value of the real property for the assessment date for
 30 which the exemption is claimed. Upon receipt of the exemption
 31 application, the county assessor shall examine that record and
 32 determine if the real property for which the exemption is claimed is
 33 properly assessed. If the county assessor determines that the real
 34 property is not properly assessed, the county assessor shall:

35 (1) properly assess the real property or direct the township
 36 assessor to properly assess the real property; and

37 (2) notify the county auditor of the proper assessment or direct the
 38 township assessor to notify the county auditor of the proper
 39 assessment.

40 (f) If the county assessor determines that the applicant has not filed
 41 with an application for exemption a copy of the record referred to in
 42 subsection (e), the county assessor shall notify the applicant in writing



1 of that requirement. The applicant then has thirty (30) days after the
 2 date of the notice to comply with that requirement. The county property
 3 tax assessment board of appeals shall deny an application described in
 4 this subsection if the applicant does not comply with that requirement
 5 within the time permitted under this subsection. After December 31,
 6 2015, the notice required by this subsection must be sent not later than
 7 April 25 in the year that it is required.

8 (g) This subsection applies whenever a law requires an exemption
 9 to be claimed on or in an application accompanying a personal property
 10 tax return. The claim or application may be filed on or with a personal
 11 property tax return not more than thirty (30) days after the filing date
 12 for the personal property tax return, regardless of whether an extension
 13 of the filing date has been granted under IC 6-1.1-3-7.

14 (h) Notwithstanding subsection (a), a person seeking an exemption
 15 may file an exemption application up to three (3) years following the
 16 deadline set forth in subsection (a) if:

17 (1) the property on which the person seeking an exemption was
 18 exempt from taxation for the tax year immediately before the
 19 deadline set forth in subsection (a); and

20 (2) the person seeking an exemption would have been eligible for
 21 the exemption on the deadline set forth in subsection (a).

22 This subsection does not extend the deadline for an appeal of a denial
 23 of an exemption application.

24 **(i) Notwithstanding subsection (a), a person seeking an**
 25 **exemption under IC 6-1.1-10-16 may file an exemption application**
 26 **up to thirty (30) days following the deadline set forth in subsection**
 27 **(a) if the person pays a late filing fee equal to the lesser of:**

28 **(1) twenty-five dollars (\$25) for each day after the deadline set**
 29 **forth in subsection (a); or**

30 **(2) two hundred fifty dollars (\$250).**

31 **The county auditor shall deposit all money collected under this**
 32 **subsection in the county's property reassessment fund.**

33 SECTION 19. IC 6-1.1-12-17.8, AS AMENDED BY P.L.255-2017,
 34 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2017 (RETROACTIVE)]: Sec. 17.8. (a) An individual who
 36 receives a deduction provided under section 1, 9, 11, 13, 14, 16, 17.4
 37 (before its expiration), or 37 of this chapter in a particular year and who
 38 remains eligible for the deduction in the following year is not required
 39 to file a statement to apply for the deduction in the following year.
 40 However, for purposes of a deduction under section 37 of this chapter,
 41 the county auditor may, in the county auditor's discretion, terminate the
 42 deduction for assessment dates after January 15, 2012, if the individual



1 does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired
 2 January 1, 2015), as determined by the county auditor, before January
 3 1, 2013. Before the county auditor terminates the deduction because
 4 the taxpayer claiming the deduction did not comply with the
 5 requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before
 6 January 1, 2013, the county auditor shall mail notice of the proposed
 7 termination of the deduction to:

8 (1) the last known address of each person liable for any property
 9 taxes or special assessment, as shown on the tax duplicate or
 10 special assessment records; or

11 (2) the last known address of the most recent owner shown in the
 12 transfer book.

13 (b) An individual who receives a deduction provided under section
 14 1, 9, 11, 13, 14, 16, or 17.4 (before its expiration) of this chapter in a
 15 particular year and who becomes ineligible for the deduction in the
 16 following year shall notify the auditor of the county in which the real
 17 property, mobile home, or manufactured home for which the individual
 18 claims the deduction is located of the individual's ineligibility in the
 19 year in which the individual becomes ineligible. An individual who
 20 becomes ineligible for a deduction under section 37 of this chapter
 21 shall notify the county auditor of the county in which the property is
 22 located in conformity with section 37 of this chapter.

23 (c) The auditor of each county shall, in a particular year, apply a
 24 deduction provided under section 1, 9, 11, 13, 14, 16, 17.4 (before its
 25 expiration), or 37 of this chapter to each individual who received the
 26 deduction in the preceding year unless the auditor determines that the
 27 individual is no longer eligible for the deduction.

28 (d) An individual who receives a deduction provided under section
 29 1, 9, 11, 13, 14, 16, 17.4 (before its expiration), or 37 of this chapter for
 30 property that is jointly held with another owner in a particular year and
 31 remains eligible for the deduction in the following year is not required
 32 to file a statement to reapply for the deduction following the removal
 33 of the joint owner if:

34 (1) the individual is the sole owner of the property following the
 35 death of the individual's spouse; or

36 (2) the individual is the sole owner of the property following the
 37 death of a joint owner who was not the individual's spouse.

38 ~~If an unmarried individual who is receiving a deduction under section~~
 39 ~~37 of this chapter for a property subsequently marries, desires to~~
 40 ~~continue claiming the deduction for the property, and remains eligible~~
 41 ~~for the deduction, the individual must reapply for the deduction for the~~
 42 ~~following assessment date. If a married individual who is receiving a~~



1 deduction under section 37 of this chapter for a property with the
 2 individual's spouse subsequently divorces, desires to continue claiming
 3 the deduction for the property, and remains eligible for the deduction;
 4 the individual must reapply for the deduction for the following
 5 assessment date. However, the individual's failure to reapply for the
 6 deduction does not make the individual's former spouse ineligible for
 7 a deduction under section 37 of this chapter. If a person who is
 8 receiving a deduction under section 9 of this chapter for a property
 9 subsequently comes to own the property with another person jointly or
 10 as a tenant in common, desires to continue claiming the deduction for
 11 the property, and remains eligible for the deduction, the person must
 12 reapply for the deduction for the following assessment date. If an
 13 unmarried individual who is receiving a credit under IC 6-1.1-20.6-8.5
 14 for a property subsequently marries, desires to continue claiming the
 15 credit for the property, and remains eligible for the credit, the
 16 individual must reapply for the credit for the following assessment
 17 date. **If a county auditor terminates a deduction under section 9 of
 18 this chapter, a deduction under section 37 of this chapter, or a
 19 credit under IC 6-1.1-20.6-8.5 after June 30, 2017, and before May
 20 1, 2019, because the taxpayer claiming the deduction or credit did
 21 not comply with a requirement added to this subsection by
 22 P.L.255-2017 to reapply for the deduction or credit, the county
 23 auditor shall reinstate the deduction or credit if the taxpayer
 24 provides proof that the taxpayer is eligible for the deduction or
 25 credit and is not claiming the deduction or credit for any other
 26 property.**

27 (e) A trust entitled to a deduction under section 9, 11, 13, 14, 16,
 28 17.4 (before its expiration), or 37 of this chapter for real property
 29 owned by the trust and occupied by an individual in accordance with
 30 section 17.9 of this chapter is not required to file a statement to apply
 31 for the deduction, if:

- 32 (1) the individual who occupies the real property receives a
 33 deduction provided under section 9, 11, 13, 14, 16, 17.4 (before
 34 its expiration), or 37 of this chapter in a particular year; and
- 35 (2) the trust remains eligible for the deduction in the following
 36 year.

37 However, for purposes of a deduction under section 37 of this chapter,
 38 the individuals that qualify the trust for a deduction must comply with
 39 the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015)
 40 before January 1, 2013.

41 (f) A cooperative housing corporation (as defined in 26 U.S.C. 216)
 42 that is entitled to a deduction under section 37 of this chapter in the



1 immediately preceding calendar year for a homestead (as defined in
 2 section 37 of this chapter) is not required to file a statement to apply for
 3 the deduction for the current calendar year if the cooperative housing
 4 corporation remains eligible for the deduction for the current calendar
 5 year. However, the county auditor may, in the county auditor's
 6 discretion, terminate the deduction for assessment dates after January
 7 15, 2012, if the individual does not comply with the requirement in
 8 IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the
 9 county auditor, before January 1, 2013. Before the county auditor
 10 terminates a deduction because the taxpayer claiming the deduction did
 11 not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired
 12 January 1, 2015) before January 1, 2013, the county auditor shall mail
 13 notice of the proposed termination of the deduction to:

14 (1) the last known address of each person liable for any property
 15 taxes or special assessment, as shown on the tax duplicate or
 16 special assessment records; or

17 (2) the last known address of the most recent owner shown in the
 18 transfer book.

19 (g) An individual who:

20 (1) was eligible for a homestead credit under IC 6-1.1-20.9
 21 (repealed) for property taxes imposed for the March 1, 2007, or
 22 January 15, 2008, assessment date; or

23 (2) would have been eligible for a homestead credit under
 24 IC 6-1.1-20.9 (repealed) for property taxes imposed for the March
 25 1, 2008, or January 15, 2009, assessment date if IC 6-1.1-20.9 had
 26 not been repealed;

27 is not required to file a statement to apply for a deduction under section
 28 37 of this chapter if the individual remains eligible for the deduction in
 29 the current year. An individual who filed for a homestead credit under
 30 IC 6-1.1-20.9 (repealed) for an assessment date after March 1, 2007 (if
 31 the property is real property), or after January 1, 2008 (if the property
 32 is personal property), shall be treated as an individual who has filed for
 33 a deduction under section 37 of this chapter. However, the county
 34 auditor may, in the county auditor's discretion, terminate the deduction
 35 for assessment dates after January 15, 2012, if the individual does not
 36 comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January
 37 1, 2015), as determined by the county auditor, before January 1, 2013.
 38 Before the county auditor terminates the deduction because the
 39 taxpayer claiming the deduction did not comply with the requirement
 40 in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1,
 41 2013, the county auditor shall mail notice of the proposed termination
 42 of the deduction to the last known address of each person liable for any



1 property taxes or special assessment, as shown on the tax duplicate or
 2 special assessment records, or to the last known address of the most
 3 recent owner shown in the transfer book.

4 (h) If a county auditor terminates a deduction because the taxpayer
 5 claiming the deduction did not comply with the requirement in
 6 IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013,
 7 the county auditor shall reinstate the deduction if the taxpayer provides
 8 proof that the taxpayer is eligible for the deduction and is not claiming
 9 the deduction for any other property.

10 (i) A taxpayer described in section 37(k) of this chapter is not
 11 required to file a statement to apply for the deduction provided by
 12 section 37 of this chapter for a calendar year beginning after December
 13 31, 2008, if the property owned by the taxpayer remains eligible for the
 14 deduction for that calendar year. However, the county auditor may
 15 terminate the deduction for assessment dates after January 15, 2012, if
 16 the individual residing on the property owned by the taxpayer does not
 17 comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January
 18 1, 2015), as determined by the county auditor, before January 1, 2013.
 19 Before the county auditor terminates a deduction because the
 20 individual residing on the property did not comply with the
 21 requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before
 22 January 1, 2013, the county auditor shall mail notice of the proposed
 23 termination of the deduction to:

24 (1) the last known address of each person liable for any property
 25 taxes or special assessment, as shown on the tax duplicate or
 26 special assessment records; or

27 (2) the last known address of the most recent owner shown in the
 28 transfer book.

29 SECTION 20. IC 6-1.1-12-37, AS AMENDED BY P.L.255-2017,
 30 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2019]: Sec. 37. (a) The following definitions apply throughout
 32 this section:

33 (1) "Dwelling" means any of the following:

34 (A) Residential real property improvements that an individual
 35 uses as the individual's residence, including a house or garage.

36 (B) A mobile home that is not assessed as real property that an
 37 individual uses as the individual's residence.

38 (C) A manufactured home that is not assessed as real property
 39 that an individual uses as the individual's residence.

40 (2) "Homestead" means an individual's principal place of
 41 residence:

42 (A) that is located in Indiana;



- 1 (B) that:
- 2 (i) the individual owns;
- 3 (ii) the individual is buying under a contract recorded in the
- 4 county recorder's office, or evidenced by a memorandum of
- 5 contract recorded in the county recorder's office under
- 6 IC 36-2-11-20, that provides that the individual is to pay the
- 7 property taxes on the residence, and that obligates the owner
- 8 to convey title to the individual upon completion of all of the
- 9 individual's contract obligations;
- 10 (iii) the individual is entitled to occupy as a
- 11 tenant-stockholder (as defined in 26 U.S.C. 216) of a
- 12 cooperative housing corporation (as defined in 26 U.S.C.
- 13 216); or
- 14 (iv) is a residence described in section 17.9 of this chapter
- 15 that is owned by a trust if the individual is an individual
- 16 described in section 17.9 of this chapter; and
- 17 (C) that consists of a dwelling and the **immediately**
- 18 **surrounding** real estate, not exceeding one (1) acre **on an**
- 19 **individual parcel. that immediately surrounds that dwelling.**
- 20 Except as provided in subsection (k), the term does not include
- 21 property owned by a corporation, partnership, limited liability
- 22 company, or other entity not described in this subdivision.
- 23 (b) Each year a homestead is eligible for a standard deduction from
- 24 the assessed value of the homestead for an assessment date. Except as
- 25 provided in subsection (p), the deduction provided by this section
- 26 applies to property taxes first due and payable for an assessment date
- 27 only if an individual has an interest in the homestead described in
- 28 subsection (a)(2)(B) on:
- 29 (1) the assessment date; or
- 30 (2) any date in the same year after an assessment date that a
- 31 statement is filed under subsection (e) or section 44 of this
- 32 chapter, if the property consists of real property.
- 33 If more than one (1) individual or entity qualifies property as a
- 34 homestead under subsection (a)(2)(B) for an assessment date, only one
- 35 (1) standard deduction from the assessed value of the homestead may
- 36 be applied for the assessment date. Subject to subsection (c), the
- 37 auditor of the county shall record and make the deduction for the
- 38 individual or entity qualifying for the deduction.
- 39 (c) Except as provided in section 40.5 of this chapter, the total
- 40 amount of the deduction that a person may receive under this section
- 41 for a particular year is the lesser of:
- 42 (1) sixty percent (60%) of the assessed value of the real property,



- 1 mobile home not assessed as real property, or manufactured home
 2 not assessed as real property; or
 3 (2) forty-five thousand dollars (\$45,000).
- 4 (d) A person who has sold real property, a mobile home not assessed
 5 as real property, or a manufactured home not assessed as real property
 6 to another person under a contract that provides that the contract buyer
 7 is to pay the property taxes on the real property, mobile home, or
 8 manufactured home may not claim the deduction provided under this
 9 section with respect to that real property, mobile home, or
 10 manufactured home.
- 11 (e) Except as provided in sections 17.8 and 44 of this chapter and
 12 subject to section 45 of this chapter, an individual who desires to claim
 13 the deduction provided by this section must file a certified statement on
 14 forms prescribed by the department of local government finance, with
 15 the auditor of the county in which the homestead is located. The
 16 statement must include:
- 17 (1) the parcel number or key number of the property and the name
 18 of the city, town, or township in which the property is located;
 19 (2) the name of any other location in which the applicant or the
 20 applicant's spouse owns, is buying, or has a beneficial interest in
 21 residential real property;
 22 (3) the names of:
 23 (A) the applicant and the applicant's spouse (if any):
 24 (i) as the names appear in the records of the United States
 25 Social Security Administration for the purposes of the
 26 issuance of a Social Security card and Social Security
 27 number; or
 28 (ii) that they use as their legal names when they sign their
 29 names on legal documents;
 30 if the applicant is an individual; or
 31 (B) each individual who qualifies property as a homestead
 32 under subsection (a)(2)(B) and the individual's spouse (if any):
 33 (i) as the names appear in the records of the United States
 34 Social Security Administration for the purposes of the
 35 issuance of a Social Security card and Social Security
 36 number; or
 37 (ii) that they use as their legal names when they sign their
 38 names on legal documents;
 39 if the applicant is not an individual; and
 40 (4) either:
 41 (A) the last five (5) digits of the applicant's Social Security
 42 number and the last five (5) digits of the Social Security



1 number of the applicant's spouse (if any); or
 2 (B) if the applicant or the applicant's spouse (if any) does not
 3 have a Social Security number, any of the following for that
 4 individual:

5 (i) The last five (5) digits of the individual's driver's license
 6 number.

7 (ii) The last five (5) digits of the individual's state
 8 identification card number.

9 (iii) The last five (5) digits of a preparer tax identification
 10 number that is obtained by the individual through the
 11 Internal Revenue Service of the United States.

12 (iv) If the individual does not have a driver's license, a state
 13 identification card, or an Internal Revenue Service preparer
 14 tax identification number, the last five (5) digits of a control
 15 number that is on a document issued to the individual by the
 16 United States government.

17 If a form or statement provided to the county auditor under this section,
 18 IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or
 19 part or all of the Social Security number of a party or other number
 20 described in subdivision (4)(B) of a party, the telephone number and
 21 the Social Security number or other number described in subdivision
 22 (4)(B) included are confidential. The statement may be filed in person
 23 or by mail. If the statement is mailed, the mailing must be postmarked
 24 on or before the last day for filing. The statement applies for that first
 25 year and any succeeding year for which the deduction is allowed. With
 26 respect to real property, the statement must be completed and dated in
 27 the calendar year for which the person desires to obtain the deduction
 28 and filed with the county auditor on or before January 5 of the
 29 immediately succeeding calendar year. With respect to a mobile home
 30 that is not assessed as real property, the person must file the statement
 31 during the twelve (12) months before March 31 of the year for which
 32 the person desires to obtain the deduction.

33 (f) Except as provided in subsection (n), if a person who is
 34 receiving, or seeks to receive, the deduction provided by this section in
 35 the person's name:

36 (1) changes the use of the individual's property so that part or all
 37 of the property no longer qualifies for the deduction under this
 38 section; or

39 (2) is not eligible for a deduction under this section because the
 40 person is already receiving:

41 (A) a deduction under this section in the person's name as an
 42 individual or a spouse; or



1 (B) a deduction under the law of another state that is
 2 equivalent to the deduction provided by this section;
 3 the person must file a certified statement with the auditor of the county,
 4 notifying the auditor of the person's ineligibility, not more than sixty
 5 (60) days after the date of the change in eligibility. A person who fails
 6 to file the statement required by this subsection may, under
 7 IC 6-1.1-36-17, be liable for any additional taxes that would have been
 8 due on the property if the person had filed the statement as required by
 9 this subsection plus a civil penalty equal to ten percent (10%) of the
 10 additional taxes due. The civil penalty imposed under this subsection
 11 is in addition to any interest and penalties for a delinquent payment that
 12 might otherwise be due. One percent (1%) of the total civil penalty
 13 collected under this subsection shall be transferred by the county to the
 14 department of local government finance for use by the department in
 15 establishing and maintaining the homestead property data base under
 16 subsection (i) and, to the extent there is money remaining, for any other
 17 purposes of the department. This amount becomes part of the property
 18 tax liability for purposes of this article.

19 (g) The department of local government finance may adopt rules or
 20 guidelines concerning the application for a deduction under this
 21 section.

22 (h) This subsection does not apply to property in the first year for
 23 which a deduction is claimed under this section if the sole reason that
 24 a deduction is claimed on other property is that the individual or
 25 married couple maintained a principal residence at the other property
 26 on the assessment date in the same year in which an application for a
 27 deduction is filed under this section or, if the application is for a
 28 homestead that is assessed as personal property, on the assessment date
 29 in the immediately preceding year and the individual or married couple
 30 is moving the individual's or married couple's principal residence to the
 31 property that is the subject of the application. Except as provided in
 32 subsection (n), the county auditor may not grant an individual or a
 33 married couple a deduction under this section if:

34 (1) the individual or married couple, for the same year, claims the
 35 deduction on two (2) or more different applications for the
 36 deduction; and

37 (2) the applications claim the deduction for different property.

38 (i) The department of local government finance shall provide secure
 39 access to county auditors to a homestead property data base that
 40 includes access to the homestead owner's name and the numbers
 41 required from the homestead owner under subsection (e)(4) for the sole
 42 purpose of verifying whether an owner is wrongly claiming a deduction



1 under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or
 2 IC 6-3.6-5 (after December 31, 2016). **Each county auditor shall**
 3 **submit data on deductions applicable to the current tax year on or**
 4 **before March 15 of each year in a manner prescribed by the**
 5 **department of local government finance.**

6 (j) A county auditor may require an individual to provide evidence
 7 proving that the individual's residence is the individual's principal place
 8 of residence as claimed in the certified statement filed under subsection
 9 (e). The county auditor may limit the evidence that an individual is
 10 required to submit to a state income tax return, a valid driver's license,
 11 or a valid voter registration card showing that the residence for which
 12 the deduction is claimed is the individual's principal place of residence.
 13 The department of local government finance shall work with county
 14 auditors to develop procedures to determine whether a property owner
 15 that is claiming a standard deduction or homestead credit is not eligible
 16 for the standard deduction or homestead credit because the property
 17 owner's principal place of residence is outside Indiana.

18 (k) As used in this section, "homestead" includes property that
 19 satisfies each of the following requirements:

20 (1) The property is located in Indiana and consists of a dwelling
 21 and the **immediately surrounding** real estate, not exceeding one
 22 (1) acre **on an individual parcel, that immediately surrounds that**
 23 ~~dwelling.~~

24 (2) The property is the principal place of residence of an
 25 individual.

26 (3) The property is owned by an entity that is not described in
 27 subsection (a)(2)(B).

28 (4) The individual residing on the property is a shareholder,
 29 partner, or member of the entity that owns the property.

30 (5) The property was eligible for the standard deduction under
 31 this section on March 1, 2009.

32 (l) If a county auditor terminates a deduction for property described
 33 in subsection (k) with respect to property taxes that are:

34 (1) imposed for an assessment date in 2009; and

35 (2) first due and payable in 2010;

36 on the grounds that the property is not owned by an entity described in
 37 subsection (a)(2)(B), the county auditor shall reinstate the deduction if
 38 the taxpayer provides proof that the property is eligible for the
 39 deduction in accordance with subsection (k) and that the individual
 40 residing on the property is not claiming the deduction for any other
 41 property.

42 (m) For assessment dates after 2009, the term "homestead" includes:



- 1 (1) a deck or patio;
- 2 (2) a gazebo; or
- 3 (3) another residential yard structure, as defined in rules adopted
- 4 by the department of local government finance (other than a
- 5 swimming pool);

6 that is assessed as real property and attached to the dwelling.

7 (n) A county auditor shall grant an individual a deduction under this
 8 section regardless of whether the individual and the individual's spouse
 9 claim a deduction on two (2) different applications and each
 10 application claims a deduction for different property if the property
 11 owned by the individual's spouse is located outside Indiana and the
 12 individual files an affidavit with the county auditor containing the
 13 following information:

14 (1) The names of the county and state in which the individual's
 15 spouse claims a deduction substantially similar to the deduction
 16 allowed by this section.

17 (2) A statement made under penalty of perjury that the following
 18 are true:

19 (A) That the individual and the individual's spouse maintain
 20 separate principal places of residence.

21 (B) That neither the individual nor the individual's spouse has
 22 an ownership interest in the other's principal place of
 23 residence.

24 (C) That neither the individual nor the individual's spouse has,
 25 for that same year, claimed a standard or substantially similar
 26 deduction for any property other than the property maintained
 27 as a principal place of residence by the respective individuals.

28 A county auditor may require an individual or an individual's spouse to
 29 provide evidence of the accuracy of the information contained in an
 30 affidavit submitted under this subsection. The evidence required of the
 31 individual or the individual's spouse may include state income tax
 32 returns, excise tax payment information, property tax payment
 33 information, driver license information, and voter registration
 34 information.

35 (o) If:

36 (1) a property owner files a statement under subsection (e) to
 37 claim the deduction provided by this section for a particular
 38 property; and

39 (2) the county auditor receiving the filed statement determines
 40 that the property owner's property is not eligible for the deduction;
 41 the county auditor shall inform the property owner of the county
 42 auditor's determination in writing. If a property owner's property is not



1 eligible for the deduction because the county auditor has determined
 2 that the property is not the property owner's principal place of
 3 residence, the property owner may appeal the county auditor's
 4 determination to the county property tax assessment board of appeals
 5 as provided in IC 6-1.1-15. The county auditor shall inform the
 6 property owner of the owner's right to appeal to the county property tax
 7 assessment board of appeals when the county auditor informs the
 8 property owner of the county auditor's determination under this
 9 subsection.

10 (p) An individual is entitled to the deduction under this section for
 11 a homestead for a particular assessment date if:

12 (1) either:

13 (A) the individual's interest in the homestead as described in
 14 subsection (a)(2)(B) is conveyed to the individual after the
 15 assessment date, but within the calendar year in which the
 16 assessment date occurs; or

17 (B) the individual contracts to purchase the homestead after
 18 the assessment date, but within the calendar year in which the
 19 assessment date occurs;

20 (2) on the assessment date:

21 (A) the property on which the homestead is currently located
 22 was vacant land; or

23 (B) the construction of the dwelling that constitutes the
 24 homestead was not completed; and

25 (3) either:

26 (A) the individual files the certified statement required by
 27 subsection (e); or

28 (B) a sales disclosure form that meets the requirements of
 29 section 44 of this chapter is submitted to the county assessor
 30 on or before December 31 of the calendar year for the
 31 individual's purchase of the homestead.

32 An individual who satisfies the requirements of subdivisions (1)
 33 through (3) is entitled to the deduction under this section for the
 34 homestead for the assessment date, even if on the assessment date the
 35 property on which the homestead is currently located was vacant land
 36 or the construction of the dwelling that constitutes the homestead was
 37 not completed. The county auditor shall apply the deduction for the
 38 assessment date and for the assessment date in any later year in which
 39 the homestead remains eligible for the deduction. A homestead that
 40 qualifies for the deduction under this section as provided in this
 41 subsection is considered a homestead for purposes of section 37.5 of
 42 this chapter and IC 6-1.1-20.6.



1 (q) This subsection applies to an application for the deduction
 2 provided by this section that is filed for an assessment date occurring
 3 after December 31, 2013. Notwithstanding any other provision of this
 4 section, an individual buying a mobile home that is not assessed as real
 5 property or a manufactured home that is not assessed as real property
 6 under a contract providing that the individual is to pay the property
 7 taxes on the mobile home or manufactured home is not entitled to the
 8 deduction provided by this section unless the parties to the contract
 9 comply with IC 9-17-6-17.

10 (r) This subsection:

11 (1) applies to an application for the deduction provided by this
 12 section that is filed for an assessment date occurring after
 13 December 31, 2013; and

14 (2) does not apply to an individual described in subsection (q).

15 The owner of a mobile home that is not assessed as real property or a
 16 manufactured home that is not assessed as real property must attach a
 17 copy of the owner's title to the mobile home or manufactured home to
 18 the application for the deduction provided by this section.

19 (s) For assessment dates after 2013, the term "homestead" includes
 20 property that is owned by an individual who:

21 (1) is serving on active duty in any branch of the armed forces of
 22 the United States;

23 (2) was ordered to transfer to a location outside Indiana; and

24 (3) was otherwise eligible, without regard to this subsection, for
 25 the deduction under this section for the property for the
 26 assessment date immediately preceding the transfer date specified
 27 in the order described in subdivision (2).

28 For property to qualify under this subsection for the deduction provided
 29 by this section, the individual described in subdivisions (1) through (3)
 30 must submit to the county auditor a copy of the individual's transfer
 31 orders or other information sufficient to show that the individual was
 32 ordered to transfer to a location outside Indiana. The property continues
 33 to qualify for the deduction provided by this section until the individual
 34 ceases to be on active duty, the property is sold, or the individual's
 35 ownership interest is otherwise terminated, whichever occurs first.
 36 Notwithstanding subsection (a)(2), the property remains a homestead
 37 regardless of whether the property continues to be the individual's
 38 principal place of residence after the individual transfers to a location
 39 outside Indiana. The property continues to qualify as a homestead
 40 under this subsection if the property is leased while the individual is
 41 away from Indiana and is serving on active duty, if the individual has
 42 lived at the property at any time during the past ten (10) years.



1 Otherwise, the property ceases to qualify as a homestead under this
 2 subsection if the property is leased while the individual is away from
 3 Indiana. Property that qualifies as a homestead under this subsection
 4 shall also be construed as a homestead for purposes of section 37.5 of
 5 this chapter.

6 SECTION 21. IC 6-1.1-15-1.1, AS ADDED BY P.L.232-2017,
 7 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 JULY 1, 2019]: Sec. 1.1. (a) A taxpayer may appeal an assessment of
 9 a taxpayer's tangible property by filing a notice in writing with the
 10 township assessor, or the county assessor if the township is not served
 11 by a township assessor. Except as provided in subsection (e), an appeal
 12 under this section may raise any claim of an error related to the
 13 following:

- 14 (1) The assessed value of the property.
- 15 (2) The assessment was against the wrong person.
- 16 (3) The approval, denial, or omission of a deduction, credit,
 17 exemption, abatement, or tax cap.
- 18 (4) A clerical, mathematical, or typographical mistake.
- 19 (5) The description of the real property.
- 20 (6) The legality or constitutionality of a property tax or
 21 assessment.

22 A written notice under this section must be made on a form designated
 23 by the department of local government finance. A taxpayer must file a
 24 separate petition for each parcel.

25 (b) A taxpayer may appeal an error in the assessed value of the
 26 property under subsection (a)(1) any time after the official's action, but
 27 not later than the following:

- 28 (1) For assessments before January 1, 2019, the earlier of:
 29 (A) forty-five (45) days after the date on which the notice of
 30 assessment is mailed by the county; or
 31 (B) forty-five (45) days after the date on which the tax
 32 statement is mailed by the county treasurer, regardless of
 33 whether the assessing official changes the taxpayer's
 34 assessment.
- 35 (2) For assessments **of real property** after December 31, 2018,
 36 the earlier of:
 37 (A) June 15 of the assessment year, if the notice of assessment
 38 is mailed by the county before May 1 of the assessment year;
 39 or
 40 (B) June 15 of the year in which the tax statement is mailed by
 41 the county treasurer, if the notice of assessment is mailed by
 42 the county on or after May 1 of the assessment year.



1 **(3) For assessments of personal property, forty-five (45) days**
 2 **after the date on which the county mails the notice under**
 3 **IC 6-1.1-3-20.**

4 A taxpayer may appeal an error in the assessment under subsection
 5 (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after
 6 the taxes were first due.

7 (c) Except as provided in subsection (d), an appeal under this
 8 section applies only to the tax year corresponding to the tax statement
 9 or other notice of action.

10 (d) An appeal under this section applies to a prior tax year if a
 11 county official took action regarding a prior tax year, and such action
 12 is reflected for the first time in the tax statement. A taxpayer who has
 13 timely filed a written notice of appeal under this section may be
 14 required to file a petition for each tax year, and each petition filed later
 15 must be considered timely.

16 (e) A taxpayer may not appeal under this section any claim of error
 17 related to the following:

18 (1) The denial of a deduction, exemption, abatement, or credit if
 19 the authority to approve or deny is not vested in the county board,
 20 county auditor, county assessor, or township assessor.

21 (2) The calculation of interest and penalties.

22 (3) A matter under subsection (a) if a separate appeal or review
 23 process is statutorily prescribed.

24 However, a claim may be raised under this section regarding the
 25 omission or application of a deduction approved by an authority other
 26 than the county board, county auditor, county assessor, or township
 27 assessor under subdivision (2).

28 (f) The filing of a written notice under this section constitutes a
 29 request by the taxpayer for a preliminary informal meeting with the
 30 township assessor, or the county assessor if the township is not served
 31 by a township assessor.

32 (g) A county or township official who receives a written notice
 33 under this section shall forward the notice to the county board.

34 SECTION 22. IC 6-1.1-15-4, AS AMENDED BY P.L.86-2018,
 35 SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2019]: Sec. 4. (a) After receiving a petition for review which
 37 is filed under section 3 of this chapter, the Indiana board shall conduct
 38 a hearing at its earliest opportunity. The Indiana board may correct any
 39 errors that may have been made and adjust the assessment or
 40 exemption in accordance with the correction.

41 (b) If the Indiana board conducts a site inspection of the property as
 42 part of its review of the petition, the Indiana board shall give notice to



1 all parties of the date and time of the site inspection. The Indiana board
 2 is not required to assess the property in question. The Indiana board
 3 shall give notice of the date fixed for the hearing, by mail, to the
 4 taxpayer and to the county assessor. The Indiana board shall give these
 5 notices at least thirty (30) days before the day fixed for the hearing
 6 unless the parties agree to a shorter period. With respect to a petition
 7 for review filed by a county assessor, the county board that made the
 8 determination under review under this section may file an amicus
 9 curiae brief in the review proceeding under this section. The expenses
 10 incurred by the county board in filing the amicus curiae brief shall be
 11 paid from the property reassessment fund under IC 6-1.1-4-27.5 of the
 12 county in which the property is located. The executive of a taxing unit
 13 may file an amicus curiae brief in the review proceeding under this
 14 section if the property whose assessment or exemption is under appeal
 15 is subject to assessment by that taxing unit.

16 (c) If a petition for review does not comply with the Indiana board's
 17 instructions for completing the form prescribed under section 3 of this
 18 chapter, the Indiana board shall return the petition to the petitioner and
 19 include a notice describing the defect in the petition. The petitioner
 20 then has thirty (30) days from the date on the notice to cure the defect
 21 and file a corrected petition. The Indiana board shall deny a corrected
 22 petition for review if it does not substantially comply with the Indiana
 23 board's instructions for completing the form prescribed under section
 24 3 of this chapter.

25 (d) After the hearing, the Indiana board shall give the taxpayer, the
 26 county assessor, and any entity that filed an amicus curiae brief:

27 (1) notice, by mail, of its final determination; and

28 (2) for parties entitled to appeal the final determination, notice of
 29 the procedures they must follow in order to obtain court review
 30 under section 5 of this chapter.

31 (e) ~~Except as provided in subsection (f);~~ The Indiana board shall
 32 conduct a hearing not later than ~~nine (9) months~~ **one (1) year** after a
 33 petition in proper form is filed with the Indiana board. ~~excluding any~~
 34 ~~time due to a delay reasonably caused by the petitioner:~~

35 (f) ~~With respect to an appeal of a real property assessment that takes~~
 36 ~~effect on the assessment date on which a reassessment of real property~~
 37 ~~takes effect under IC 6-1.1-4-4.2; the Indiana board shall conduct a~~
 38 ~~hearing not later than one (1) year after a petition in proper form is~~
 39 ~~filed with the Indiana board; excluding any time due to a delay~~
 40 ~~reasonably caused by the petitioner:~~

41 (g) ~~(f)~~ ~~Except as provided in subsection (h);~~ The Indiana board shall
 42 ~~make issue~~ a determination not later than the later of:



- 1 (1) ninety (90) days after the hearing; or
 2 (2) the date set in an extension order issued by the Indiana board.
 3 **The board may not extend the date by more than one hundred**
 4 **eighty (180) days.**

5 (h) With respect to an appeal of a real property assessment that
 6 takes effect on the assessment date on which a reassessment of real
 7 property takes effect under IC 6-1.1-4-4.2, the Indiana board shall make
 8 a determination not later than the later of:

- 9 (1) one hundred eighty (180) days after the hearing; or
 10 (2) the date set in an extension order issued by the Indiana board.

11 **(g) The time periods described in subsections (e) and (f) do not**
 12 **include any period of time that is attributable to a party's:**

- 13 **(1) request for a continuance, stay, extension, or summary**
 14 **disposition;**
 15 **(2) consent to a case management order, stipulated record, or**
 16 **proposed hearing date;**
 17 **(3) failure to comply with the board's orders or rules; or**
 18 **(4) waiver of a deadline.**

19 (i) ~~(h)~~ The Indiana board may not extend the final determination
 20 date under subsection (g) or (h) by more than one hundred eighty (180)
 21 days. If the Indiana board fails to **make a final determination take**
 22 **action required under subsection (e) or (f), within the time allowed**
 23 ~~by this section~~, the entity that initiated the petition may:

- 24 (1) take no action and wait for the Indiana board to **make hear the**
 25 **matter and issue** a final determination; or
 26 (2) petition for judicial review under section 5 of this chapter.

27 **(i) This subsection applies when the board has not held a**
 28 **hearing. A person may not seek judicial review under subsection**
 29 **(h)(2) until the person:**

- 30 **(1) requests a hearing in writing; and**
 31 **(2) sixty (60) days have passed after the person requests a**
 32 **hearing under subdivision (1) and the matter has not been**
 33 **heard or otherwise extended under subsection (g).**

34 (j) A final determination must include separately stated findings of
 35 fact for all aspects of the determination. Findings of ultimate fact must
 36 be accompanied by a concise statement of the underlying basic facts of
 37 record to support the findings. Findings must be based exclusively
 38 upon the evidence on the record in the proceeding and on matters
 39 officially noticed in the proceeding. Findings must be based upon a
 40 preponderance of the evidence.

41 (k) The Indiana board may limit the scope of the appeal to the issues
 42 raised in the petition and the evaluation of the evidence presented to



1 the county board in support of those issues only if all parties
 2 participating in the hearing required under subsection (a) agree to the
 3 limitation. A party participating in the hearing required under
 4 subsection (a) is entitled to introduce evidence that is otherwise proper
 5 and admissible without regard to whether that evidence has previously
 6 been introduced at a hearing before the county board.

7 (l) The Indiana board may require the parties to the appeal:

8 (1) to file not more than five (5) business days before the date of
 9 the hearing required under subsection (a) documentary evidence
 10 or summaries of statements of testimonial evidence; and

11 (2) to file not more than fifteen (15) business days before the date
 12 of the hearing required under subsection (a) lists of witnesses and
 13 exhibits to be introduced at the hearing.

14 (m) A party to a proceeding before the Indiana board shall provide
 15 to all other parties to the proceeding the information described in
 16 subsection (l) if the other party requests the information in writing at
 17 least ten (10) days before the deadline for filing of the information
 18 under subsection (l).

19 (n) The Indiana board may base its final determination on a
 20 stipulation between the respondent and the petitioner. If the final
 21 determination is based on a stipulated assessed valuation of tangible
 22 property, the Indiana board may order the placement of a notation on
 23 the permanent assessment record of the tangible property that the
 24 assessed valuation was determined by stipulation. The Indiana board
 25 may:

26 (1) order that a final determination under this subsection has no
 27 precedential value; or

28 (2) specify a limited precedential value of a final determination
 29 under this subsection.

30 (o) If a party to a proceeding, or a party's authorized representative,
 31 elects to receive any notice under this section by electronic mail, the
 32 notice is considered effective in the same manner as if the notice had
 33 been sent by United States mail, with postage prepaid, to the party's or
 34 representative's mailing address of record.

35 (p) At a hearing under this section, the Indiana board shall admit
 36 into evidence an appraisal report, prepared by an appraiser, unless the
 37 appraisal report is ruled inadmissible on grounds besides a hearsay
 38 objection. This exception to the hearsay rule shall not be construed to
 39 limit the discretion of the Indiana board, as trier of fact, to review the
 40 probative value of an appraisal report.

41 SECTION 23. IC 6-1.1-15-5, AS AMENDED BY P.L.219-2007,
 42 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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1 JULY 1, 2019]: Sec. 5. (a) Not later than fifteen (15) days after the
 2 Indiana board gives notice of its final determination under section 4 of
 3 this chapter to the party or the maximum allowable time for the
 4 issuance of a final determination by the Indiana board under section 4
 5 of this chapter expires, a party to the proceeding may request a
 6 rehearing before the Indiana board. The Indiana board may conduct a
 7 rehearing and affirm or modify its final determination, giving the same
 8 notices after the rehearing as are required by section 4 of this chapter.
 9 The Indiana board has fifteen (15) days after receiving a petition for a
 10 rehearing to determine whether to grant a rehearing. Failure to grant a
 11 rehearing not later than fifteen (15) days after receiving the petition
 12 shall be treated as a final determination to deny the petition. A petition
 13 for a rehearing does not toll the time in which to file a petition for
 14 judicial review unless the petition for rehearing is granted. If the
 15 Indiana board determines to rehear a final determination, the Indiana
 16 board:

- 17 (1) may conduct the additional hearings that the Indiana board
- 18 determines necessary or review the written record without
- 19 additional hearings; and
- 20 (2) shall issue a final determination not later than ninety (90) days
- 21 after notifying the parties that the Indiana board will rehear the
- 22 final determination.

23 If the Indiana board fails to make a final determination within the time
 24 allowed under subdivision (2), the entity that initiated the petition for
 25 rehearing may take no action and wait for the Indiana board to make a
 26 final determination or petition for judicial review under subsection (g).

27 (b) A party may petition for judicial review of the final
 28 determination of the Indiana board regarding the assessment or
 29 exemption of tangible property. In order to obtain judicial review under
 30 this section, a party must:

- 31 (1) file a petition with the Indiana tax court;
- 32 (2) serve a copy of the petition on:
 - 33 (A) the county assessor;
 - 34 (B) the attorney general; and
 - 35 (C) any entity that filed an amicus curiae brief with the Indiana
 - 36 board; and
- 37 (3) file a written notice of appeal with the Indiana board
- 38 informing the Indiana board of the party's intent to obtain judicial
- 39 review.

40 Petitions for judicial review may be consolidated at the request of the
 41 appellants if it can be done in the interest of justice. The department of
 42 local government finance may intervene in an action taken under this



1 subsection if the interpretation of a rule of the department is at issue in
 2 the action. The county assessor is a party to the review under this
 3 section.

4 (c) Except as provided in subsection (g), to initiate a proceeding for
 5 judicial review under this section, a party must take the action required
 6 by subsection (b) not later than:

7 (1) forty-five (45) days after the Indiana board gives the person
 8 notice of its final determination, unless a rehearing is conducted
 9 under subsection (a); or

10 (2) forty-five (45) days after the Indiana board gives the person
 11 notice under subsection (a) of its final determination, if a
 12 rehearing is conducted under subsection (a) or the maximum time
 13 elapses for the Indiana board to make a determination under this
 14 section.

15 (d) The failure of the Indiana board to conduct a hearing within the
 16 period prescribed in section 4(e) ~~or 4(f)~~ of this chapter does not
 17 constitute notice to the party of an Indiana board final determination.

18 (e) The county assessor may petition for judicial review to the tax
 19 court in the manner prescribed in this section.

20 (f) The county assessor may not be represented by the attorney
 21 general in a judicial review initiated under subsection (b) by the county
 22 assessor.

23 (g) If the maximum time elapses for the Indiana board to give notice
 24 of its final determination under subsection (a) or section 4 of this
 25 chapter, a party may initiate a proceeding for judicial review by taking
 26 the action required by subsection (b) at any time after the maximum
 27 time elapses. If:

28 (1) a judicial proceeding is initiated under this subsection; and

29 (2) the Indiana board has not issued a determination;

30 the tax court shall determine the matter de novo.

31 SECTION 24. IC 6-1.1-17-3, AS AMENDED BY P.L.184-2016,
 32 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2019]: Sec. 3. (a) The proper officers of a political subdivision
 34 shall formulate its estimated budget and its proposed tax rate and tax
 35 levy on the form prescribed by the department of local government
 36 finance and approved by the state board of accounts. In formulating a
 37 political subdivision's estimated budget under this section, the proper
 38 officers of the political subdivision must consider the net property tax
 39 revenue that will be collected by the political subdivision during the
 40 ensuing year, after taking into account the estimate by the department
 41 of local government finance under IC 6-1.1-20.6-11.1 of the amount by
 42 which the political subdivision's distribution of property taxes will be



1 reduced by credits under IC 6-1.1-20.6-9.5 in the ensuing year, ~~and~~
 2 after taking into account the estimate by the department of local
 3 government finance under section 0.7 of this chapter of the maximum
 4 amount of net property tax revenue and miscellaneous revenue that the
 5 political subdivision will receive in the ensuing year, **and after taking**
 6 **into account all payments for debt service obligations that are to be**
 7 **made by the political subdivision during the ensuing year.** The
 8 political subdivision or appropriate fiscal body, if the political
 9 subdivision is subject to section 20 of this chapter, shall submit the
 10 following information to the department's computer gateway:

11 (1) The estimated budget.

12 (2) The estimated maximum permissible levy, as provided by the
 13 department under IC 6-1.1-18.5-24.

14 (3) The current and proposed tax levies of each fund.

15 **(4) The percentage change between the current and proposed**
 16 **tax levies of each fund.**

17 ~~(4)~~ **(5)** The amount by which the political subdivision's
 18 distribution of property taxes may be reduced by credits granted
 19 under IC 6-1.1-20.6, as estimated by the department of local
 20 government finance under IC 6-1.1-20.6-11.

21 ~~(5)~~ **(6)** The amounts of excessive levy appeals to be requested.

22 ~~(6)~~ **(7)** The time and place at which the political subdivision or
 23 appropriate fiscal body will hold a public hearing on the items
 24 described in subdivisions (1) through ~~(5)~~: **(6)**.

25 **(8) The time and place at which the political subdivision or**
 26 **appropriate fiscal body will meet to fix the budget, tax rate,**
 27 **and levy under section 5 of this chapter.**

28 The political subdivision or appropriate fiscal body shall submit this
 29 information to the department's computer gateway at least ten (10) days
 30 before the public hearing required by this subsection in the manner
 31 prescribed by the department. The department shall make this
 32 information available to taxpayers, at least ten (10) days before the
 33 public hearing, through its computer gateway and provide a telephone
 34 number through which taxpayers may request mailed copies of a
 35 political subdivision's information under this subsection. The
 36 department's computer gateway must allow a taxpayer to search for the
 37 information under this subsection by the taxpayer's address. The
 38 department shall review only the submission to the department's
 39 computer gateway for compliance with this section.

40 (b) The board of directors of a solid waste management district
 41 established under IC 13-21 or IC 13-9.5-2 (before its repeal) may
 42 conduct the public hearing required under subsection (a):



- 1 (1) in any county of the solid waste management district; and
 2 (2) in accordance with the annual notice of meetings published
 3 under IC 13-21-5-2.

4 (c) The trustee of each township in the county shall estimate the
 5 amount necessary to meet the cost of township assistance in the
 6 township for the ensuing calendar year. The township board shall adopt
 7 with the township budget a tax rate sufficient to meet the estimated cost
 8 of township assistance. The taxes collected as a result of the tax rate
 9 adopted under this subsection are credited to the township assistance
 10 fund.

11 (d) A political subdivision for which any of the information under
 12 subsection (a) is not submitted to the department's computer gateway
 13 in the manner prescribed by the department shall have its most recent
 14 annual appropriations and annual tax levy continued for the ensuing
 15 budget year.

16 (e) If a political subdivision or appropriate fiscal body timely
 17 submits the information under subsection (a) but subsequently
 18 discovers the information contains an error, the political subdivision or
 19 appropriate fiscal body may submit amended information to the
 20 department's computer gateway. However, submission of ~~amended an~~
 21 **amendment to information described in subsection (a)(1) through**
 22 **(a)(6) must occur at least ten (10) days before the public hearing held**
 23 **under subsection (a), and submission of an amendment to**
 24 **information described in subsection (a)(7) must occur at least**
 25 **twenty-four (24) hours before the time in which the meeting to fix**
 26 **the budget, tax rate, and levy was originally advertised to**
 27 **commence.**

28 SECTION 25. IC 6-1.1-17-5, AS AMENDED BY P.L.119-2012,
 29 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2019]: Sec. 5. (a) The officers of political subdivisions shall
 31 meet each year to fix the budget, tax rate, and tax levy of their
 32 respective subdivisions for the ensuing budget year as follows:

33 (1) The board of school trustees of a school corporation that is
 34 located in a city having a population of more than one hundred
 35 thousand (100,000) but less than one hundred ten thousand
 36 (110,000), not later than:

- 37 (A) the time required in section 5.6(b) of this chapter; or
 38 (B) November 1 if a resolution adopted under section 5.6(d) of
 39 this chapter is in effect.

40 (2) **Except as provided in section 5.2 of this chapter**, the proper
 41 officers of all other political subdivisions that are not school
 42 corporations, not later than November 1.



1 (3) The governing body of a school corporation (other than a
 2 school corporation described in subdivision (1)) that elects to
 3 adopt a budget under section 5.6 of this chapter for budget years
 4 beginning after June 30, 2011, not later than the time required
 5 under section 5.6(b) of this chapter for budget years beginning
 6 after June 30, 2011.

7 (4) The governing body of a school corporation that is not
 8 described in subdivision (1) or (3), not later than November 1.

9 Except in a consolidated city and county and in a second class city, the
 10 public hearing required by section 3 of this chapter must be completed
 11 at least ten (10) days before the proper officers of the political
 12 subdivision meet to fix the budget, tax rate, and tax levy. In a
 13 consolidated city and county and in a second class city, that public
 14 hearing, by any committee or by the entire fiscal body, may be held at
 15 any time after introduction of the budget.

16 (b) Ten (10) or more taxpayers may object to a budget, tax rate, or
 17 tax levy of a political subdivision fixed under subsection (a) by filing
 18 an objection petition with the proper officers of the political
 19 subdivision not more than seven (7) days after the hearing. The
 20 objection petition must specifically identify the provisions of the
 21 budget, tax rate, and tax levy to which the taxpayers object.

22 (c) If a petition is filed under subsection (b), the fiscal body of the
 23 political subdivision shall adopt with its budget a finding concerning
 24 the objections in the petition and any testimony presented at the
 25 adoption hearing.

26 (d) ~~This subsection does not apply to a school corporation. Each~~
 27 ~~year at least two (2) days before the first meeting of the county board~~
 28 ~~of tax adjustment held under IC 6-1.1-29-4, a political subdivision shall~~
 29 ~~file with the county auditor:~~

30 ~~(1) a statement of the tax rate and levy fixed by the political~~
 31 ~~subdivision for the ensuing budget year;~~

32 ~~(2) two (2) copies of the budget adopted by the political~~
 33 ~~subdivision for the ensuing budget year; and~~

34 ~~(3) two (2) copies of any findings adopted under subsection (c).~~

35 **Each year the county auditor shall present these items to the county**
 36 **board of tax adjustment at the board's first meeting under**
 37 **IC 6-1.1-29-4. A political subdivision shall file the budget adopted**
 38 **by the political subdivision with the department of local**
 39 **government finance not later than five (5) business days after the**
 40 **budget is adopted under subsection (a). The filing with the**
 41 **department of local government finance must be in a manner**
 42 **prescribed by the department.**



1 (e) In a consolidated city and county and in a second class city, the
 2 clerk of the fiscal body shall, notwithstanding subsection (d), file the
 3 adopted budget and tax ordinances with the ~~county board of tax~~
 4 ~~adjustment~~ **department of local government finance** within ~~two (2)~~
 5 **five (5) business** days after the ordinances are signed by the executive,
 6 or within ~~two (2)~~ **five (5) business** days after action is taken by the
 7 fiscal body to override a veto of the ordinances, whichever is later.

8 (f) If a fiscal body does not fix the budget, tax rate, and tax levy of
 9 the political subdivisions for the ensuing budget year as required under
 10 this section, the most recent annual appropriations and annual tax levy
 11 are continued for the ensuing budget year.

12 SECTION 26. IC 6-1.1-17-5.2 IS ADDED TO THE INDIANA
 13 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 14 [EFFECTIVE JULY 1, 2019]: **Sec. 5.2. If an ordinance to fix a city**
 15 **budget, tax rate, and tax levy is:**

16 **(1) vetoed by the city executive under IC 36-4-6-16(a)(2); or**

17 **(2) considered vetoed under IC 36-4-6-16(b);**

18 **and the veto is effective on a date later than October 1, the city's**
 19 **legislative body has thirty (30) days from the effective date of the**
 20 **veto to override the veto in accordance with IC 36-4-6-16(c) to fix**
 21 **the budget, tax rate, and tax levy for the ensuing budget year.**

22 SECTION 27. IC 6-1.1-17-5.6, AS AMENDED BY P.L.184-2016,
 23 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2019]: Sec. 5.6. (a) Each school corporation may elect to
 25 adopt a budget under this section that applies from July 1 of the year
 26 through June 30 of the following year. In the initial budget adopted by
 27 a school corporation under this section, the first six (6) months of that
 28 initial budget must be consistent with the last six (6) months of the
 29 budget adopted by the school corporation for the calendar year in
 30 which the school corporation elects by resolution to begin adopting
 31 budgets that correspond to the state fiscal year. A corporation shall
 32 submit a copy of the resolution to the department of local government
 33 finance and the department of education not more than thirty (30) days
 34 after the date the governing body adopts the resolution.

35 (b) Before April 1 of each year, the officers of the school
 36 corporation shall meet to fix the budget for the school corporation for
 37 the ensuing budget year, with notice given by the same officers.
 38 However, if a resolution adopted under subsection (d) is in effect, the
 39 officers shall meet to fix the budget for the ensuing budget year before
 40 November 1.

41 (c) Each year, at least ~~two (2)~~ days before the first meeting of the
 42 county board of tax adjustment held under ~~IC 6-1.1-29-4~~, the school



1 corporation shall file with the county auditor:

2 (1) a statement of the tax rate and tax levy fixed by the school
3 corporation for the ensuing budget year;

4 (2) two (2) copies of the budget adopted by the school corporation
5 for the ensuing budget year; and

6 (3) any written notification from the department of local
7 government finance under section 16(1) of this chapter that
8 specifies a proposed revision, reduction, or increase in the budget
9 adopted by the school corporation for the ensuing budget year.

10 Each year the county auditor shall present these items to the county
11 board of tax adjustment at the board's first meeting under
12 ~~IC 6-1.1-29-4~~. **A school corporation that adopts a budget as
13 provided in this section shall file the budget adopted by the school
14 corporation with the department of local government finance not
15 later than five (5) business days after the budget is adopted under
16 subsection (b). The filing with the department of local government
17 finance must be in a manner prescribed by the department.**

18 (d) The governing body of the school corporation may adopt a
19 resolution to cease using a school year budget year and return to using
20 a calendar year budget year. A resolution adopted under this subsection
21 must be adopted after January 1 and before July 1. The school
22 corporation's initial calendar year budget year following the adoption
23 of a resolution under this subsection begins on January 1 of the year
24 following the year the resolution is adopted. The first six (6) months of
25 the initial calendar year budget for the school corporation must be
26 consistent with the last six (6) months of the final school year budget
27 fixed by the department of local government finance before the
28 adoption of a resolution under this subsection.

29 (e) A resolution adopted under subsection (d) may be rescinded by
30 a subsequent resolution adopted by the governing body. If the
31 governing body of the school corporation rescinds a resolution adopted
32 under subsection (d) and returns to a school year budget year, the
33 school corporation's initial school year budget year begins on July 1
34 following the adoption of the rescinding resolution and ends on June
35 30 of the following year. The first six (6) months of the initial school
36 year budget for the school corporation must be consistent with the last
37 six (6) months of the last calendar year budget fixed by the department
38 of local government finance before the adoption of a rescinding
39 resolution under this subsection.

40 SECTION 28. IC 6-1.1-17-6 IS REPEALED [EFFECTIVE JULY
41 1, 2019]. ~~Sec. 6: (a) The county board of tax adjustment shall review
42 the budget, tax rate, and tax levy of each political subdivision filed with~~



1 the county auditor under section 5 or 5.6 of this chapter. The board
 2 shall revise or reduce, but not increase, any budget, tax rate, or tax levy
 3 in order:

4 (1) to limit the tax rate to the maximum amount permitted under
 5 IC 6-1.1-18; and

6 (2) to limit the budget to the amount of revenue to be available in
 7 the ensuing budget year for the political subdivision.

8 (b) The county board of tax adjustment shall make a revision or
 9 reduction in a political subdivision's budget only with respect to the
 10 total amounts budgeted for each office or department within each of the
 11 major budget classifications prescribed by the state board of accounts.

12 (c) When the county board of tax adjustment makes a revision or
 13 reduction in a budget, tax rate, or tax levy, it shall file with the county
 14 auditor a written order which indicates the action taken. If the board
 15 reduces the budget, it shall also indicate the reason for the reduction in
 16 the order. The chairman of the county board shall sign the order.

17 SECTION 29. IC 6-1.1-17-7, AS AMENDED BY P.L.146-2008,
 18 SECTION 152, IS AMENDED TO READ AS FOLLOWS
 19 [EFFECTIVE JULY 1, 2019]: Sec. 7. If the boundaries of a political
 20 subdivision cross one (1) or more county lines, the budget, tax levy,
 21 and tax rate fixed by the political subdivision shall be filed with the
 22 county auditor of each affected county in the manner prescribed in
 23 section 5 or 5.6 of this chapter. The board of tax adjustment of the
 24 county which contains the largest portion of the value of property
 25 taxable by the political subdivision, as determined from the abstracts
 26 of taxable values last filed with the auditor of state, has jurisdiction
 27 over the budget, tax rate, and tax levy to the same extent as if the
 28 property taxable by the political subdivision were wholly within the
 29 county. The secretary of the county board of tax adjustment shall notify
 30 the county auditor of each affected county of the action of the board.
 31 Appeals from actions of the county board of tax adjustment may be
 32 initiated in any affected county.

33 SECTION 30. IC 6-1.1-17-8 IS REPEALED [EFFECTIVE JULY
 34 1, 2019]. Sec. 8: (a) If the county board of tax adjustment determines
 35 that the maximum aggregate tax rate permitted within a political
 36 subdivision under IC 6-1.1-18 is inadequate, the county board shall,
 37 subject to the limitations prescribed in IC 20-45-4 (before January 1,
 38 2009), file its written recommendations in duplicate with the county
 39 auditor. The board shall include with its recommendations:

40 (1) an analysis of the aggregate tax rate within the political
 41 subdivision;

42 (2) a recommended breakdown of the aggregate tax rate among



1 the political subdivisions whose tax rates compose the aggregate
 2 tax rate within the political subdivision; and
 3 (3) any other information that the county board considers relevant
 4 to the matter.

5 (b) The county auditor shall forward one (1) copy of the county
 6 board's recommendations to the department of local government
 7 finance and shall retain the other copy in the county auditor's office.
 8 The department of local government finance shall, in the manner
 9 prescribed in section 16 of this chapter, review the budgets by fund, tax
 10 rates, and tax levies of the political subdivisions described in
 11 subsection (a)(2).

12 SECTION 31. IC 6-1.1-17-9 IS REPEALED [EFFECTIVE JULY
 13 1, 2019]. Sec. 9: (a) The county board of tax adjustment shall complete
 14 the duties assigned to it under this chapter on or before November 2 of
 15 each year, except that in a consolidated city and county and in a county
 16 containing a second class city, the duties of this board need not be
 17 completed until December 1 of each year.

18 (b) If the county board of tax adjustment fails to complete the duties
 19 assigned to it within the time prescribed in this section or to reduce
 20 aggregate tax rates so that they do not exceed the maximum rates
 21 permitted under IC 6-1.1-18, the county auditor shall calculate and fix
 22 the tax rate within each political subdivision of the county so that the
 23 maximum rate permitted under IC 6-1.1-18 is not exceeded.

24 (c) When the county auditor calculates and fixes tax rates, the
 25 county auditor shall send a certificate notice of those rates to each
 26 political subdivision of the county. The county auditor shall send these
 27 notices within five (5) days after:

28 (1) publication of the notice required by section 12 of this
 29 chapter; or

30 (2) the tax rates are calculated and fixed by the county auditor;
 31 whichever applies.

32 (d) When the county auditor calculates and fixes tax rates, that
 33 action shall be treated as if it were the action of the county board of tax
 34 adjustment.

35 SECTION 32. IC 6-1.1-17-10 IS REPEALED [EFFECTIVE JULY
 36 1, 2019]. Sec. 10: When the aggregate tax rate within a political
 37 subdivision, as approved or modified by the county board of tax
 38 adjustment (before January 1, 2009), exceeds the maximum aggregate
 39 tax rate prescribed in IC 6-1.1-18-3(a), the county auditor shall certify
 40 the budgets, tax rates, and tax levies of the political subdivisions whose
 41 tax rates compose the aggregate tax rate within the political
 42 subdivision, as approved or modified by the county board, to the



1 department of local government finance for final review. For purposes
2 of this section, the maximum aggregate tax rate limit exceptions
3 provided in IC 6-1.1-18-3(b) do not apply.

4 SECTION 33. IC 6-1.1-17-11 IS REPEALED [EFFECTIVE JULY
5 1, 2019]. Sec. 11: A budget, tax rate, or tax levy of a political
6 subdivision, as approved or modified by the county board of tax
7 adjustment, is final unless:

8 (1) action is taken by the county auditor in the manner provided
9 under section 9 of this chapter;

10 (2) the action of the county board is subject to review by the
11 department of local government finance under section 8 or 10 of
12 this chapter; or

13 (3) an appeal to the department of local government finance is
14 initiated with respect to the budget, tax rate, or tax levy:

15 SECTION 34. IC 6-1.1-17-12 IS REPEALED [EFFECTIVE JULY
16 1, 2019]. Sec. 12: If the budgets, tax rates, or tax levies are modified by
17 the county board of tax adjustment or county auditor, the county
18 auditor shall within fifteen (15) days of the modification prepare a
19 notice of the tax rates to be charged on each one hundred dollars (\$100)
20 of assessed valuation for the various funds in each taxing district. The
21 notice shall also inform the taxpayers of the manner in which they may
22 initiate an appeal of the modification by the county board or county
23 auditor. The county auditor shall post the notice at the county
24 courthouse and publish it in two (2) newspapers which represent
25 different political parties and which have a general circulation in the
26 county.

27 SECTION 35. IC 6-1.1-17-13 IS REPEALED [EFFECTIVE JULY
28 1, 2019]. Sec. 13: (a) Ten (10) or more taxpayers or one (1) taxpayer
29 that owns property that represents at least ten percent (10%) of the
30 taxable assessed valuation in the political subdivision may initiate an
31 appeal from the county board of tax adjustment's or county auditor's
32 modification of a political subdivision's budget, tax rate, or tax levy by
33 filing a statement of their objections with the county auditor. The
34 statement must be filed not later than ten (10) days after the publication
35 of the notice required by section 12 of this chapter. The statement shall
36 specifically identify the provisions of the budget, tax rate, or tax levy
37 to which the taxpayers object. The county auditor shall forward the
38 statement, with the budget, to the department of local government
39 finance.

40 (b) The department of local government finance shall:

41 (1) subject to subsection (c), give notice to the first ten (10)
42 taxpayers whose names appear on the petition; or to the taxpayer



1 that owns property that represents at least ten percent (10%) of
 2 the taxable assessed valuation in the political subdivision in the
 3 case of an appeal initiated by that taxpayer; of the date, time, and
 4 location of the hearing on the objection statement filed under
 5 subsection (a);

6 (2) conduct a hearing on the objection; and

7 (3) after the hearing:

8 (A) consider the testimony and evidence submitted at the
 9 hearing; and

10 (B) mail the department's:

11 (i) written determination; and

12 (ii) written statement of findings;

13 to the first ten (10) taxpayers whose names appear on the
 14 petition; or to the taxpayer that owns property that represents
 15 at least ten percent (10%) of the taxable assessed valuation in
 16 the political subdivision in the case of an appeal initiated by
 17 that taxpayer.

18 The department of local government finance may hold the hearing in
 19 conjunction with the hearing required under IC 6-1.1-17-16:

20 (c) The department of local government finance shall provide
 21 written notice to:

22 (1) the first ten (10) taxpayers whose names appear on the
 23 petition; or

24 (2) the taxpayer that owns property that represents at least ten
 25 percent (10%) of the taxable assessed valuation in the political
 26 subdivision; in the case of an appeal initiated by that taxpayer;

27 at least five (5) days before the date of the hearing.

28 SECTION 36. IC 6-1.1-17-14 IS REPEALED [EFFECTIVE JULY
 29 1, 2019]. Sec. 14: The county auditor shall initiate an appeal to the
 30 department of local government finance if the county fiscal body or the
 31 county board of tax adjustment reduces a township assistance tax rate
 32 below the rate necessary to meet the estimated cost of township
 33 assistance:

34 SECTION 37. IC 6-1.1-17-15 IS REPEALED [EFFECTIVE JULY
 35 1, 2019]. Sec. 15: A political subdivision may appeal to the department
 36 of local government finance for an increase in its tax rate or tax levy as
 37 modified by the county board of tax adjustment or the county auditor.
 38 To initiate the appeal, the political subdivision must file a statement
 39 with the department of local government finance not later than ten (10)
 40 days after publication of the notice required by section 12 of this
 41 chapter. The legislative body of the political subdivision must authorize
 42 the filing of the statement by adopting a resolution. The resolution must



1 be attached to the statement of objections; and the statement must be
2 signed by the following officers:

3 (1) In the case of counties, by the board of county commissioners
4 and by the president of the county council.

5 (2) In the case of all other political subdivisions, by the highest
6 executive officer and by the presiding officer of the legislative
7 body.

8 SECTION 38. IC 6-1.1-17-16, AS AMENDED BY P.L.184-2016,
9 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
10 JULY 1, 2019]: Sec. 16. (a) The department of local government
11 finance shall certify the tax rates and tax levies for all funds of political
12 subdivisions subject to the department of local government finance's
13 review.

14 (b) For a fund of a political subdivision subject to levy limits under
15 IC 6-1.1-18.5-3, the department of local government finance shall
16 calculate and certify the allowable budget of the fund if the political
17 subdivision adopts a tax levy that exceeds the estimated maximum levy
18 limits as provided by the department of local government finance under
19 IC 6-1.1-18.5-24.

20 (c) For a fund of a political subdivision subject to levy limits under
21 IC 6-1.1-18.5-3 and for which the political subdivision adopts a tax
22 levy that is not more than the levy limits under IC 6-1.1-18.5-3, the
23 department of local government finance shall review the fund to ensure
24 the adopted budget is fundable based on the unit's adopted tax levy and
25 estimates of available revenues. If the adopted budget is fundable, the
26 department of local government finance shall use the adopted budget
27 as the approved appropriation for the fund for the budget year. As
28 needed, the political subdivision may complete the additional
29 appropriation process through IC 6-1.1-18-5 for these funds during the
30 budget year.

31 (d) For a fund of the political subdivision subject to levy limits
32 under IC 6-1.1-18.5-3 and for which the political subdivision adopts a
33 tax levy that is not more than the levy limits under IC 6-1.1-18.5-3, if
34 the department of local government finance has determined the adopted
35 budget is not fundable based on the unit's adopted tax levy and
36 estimates of available revenues, the department of local government
37 finance shall calculate and certify the allowable budget that is fundable
38 based on the adopted tax levy and the department's estimates of
39 available revenues.

40 (e) For all other funds of a political subdivision not described in
41 subsections (b), (c), and (d), the department of local government
42 finance shall certify a budget for the fund.



1 (f) Except as provided in section 16.1 of this chapter, the department
 2 of local government finance is not required to hold a public hearing
 3 before the department of local government finance reviews, revises,
 4 reduces, or increases a political subdivision's budget by fund, tax rate,
 5 or tax levy under this section.

6 (g) Except as provided in subsection (l), IC 20-46, or IC 6-1.1-18.5,
 7 the department of local government finance may not increase a political
 8 subdivision's budget by fund, tax rate, or tax levy to an amount which
 9 exceeds the amount originally fixed by the political subdivision.
 10 However, if the department of local government finance determines
 11 that IC 5-3-1-2.3(b) (~~before its expiration~~) applies to the tax rate, tax
 12 levy, or budget of the political subdivision, the maximum amount by
 13 which the department may increase the tax rate, tax levy, or budget is
 14 the amount originally fixed by the political subdivision, and not the
 15 amount that was incorrectly published or omitted in the notice
 16 described in IC 5-3-1-2.3(b). (~~before its expiration~~). The department of
 17 local government finance shall give the political subdivision
 18 notification electronically in the manner prescribed by the department
 19 of local government finance specifying any revision, reduction, or
 20 increase the department proposes in a political subdivision's tax levy
 21 or tax rate. The political subdivision has ten (10) calendar days from
 22 the date the political subdivision receives the notice to provide a
 23 response electronically in the manner prescribed by the department of
 24 local government finance. The response may include budget
 25 reductions, reallocation of levies, a revision in the amount of
 26 miscellaneous revenues, and further review of any other item about
 27 which, in the view of the political subdivision, the department is in
 28 error. The department of local government finance shall consider the
 29 adjustments as specified in the political subdivision's response if the
 30 response is provided as required by this subsection and shall deliver a
 31 final decision to the political subdivision.

32 (h) The department of local government finance may not approve a
 33 levy for lease payments by a city, town, county, library, or school
 34 corporation if the lease payments are payable to a building corporation
 35 for use by the building corporation for debt service on bonds and if:

- 36 (1) no bonds of the building corporation are outstanding; or
- 37 (2) the building corporation has enough legally available funds on
 38 hand to redeem all outstanding bonds payable from the particular
 39 lease rental levy requested.

40 (i) The department of local government finance shall certify its
 41 action to:

- 42 (1) the county auditor;



- 1 (2) the political subdivision if the department acts pursuant to an
 2 appeal initiated by the political subdivision;
 3 ~~(3) the taxpayer that initiated an appeal under section 13 of this~~
 4 ~~chapter, or, if the appeal was initiated by multiple taxpayers, the~~
 5 ~~first ten (10) taxpayers whose names appear on the statement filed~~
 6 ~~to initiate the appeal; and~~
 7 ~~(4) (3) a taxpayer that owns property that represents at least ten~~
 8 ~~percent (10%) of the taxable assessed valuation in the political~~
 9 ~~subdivision.~~
- 10 (j) The following may petition for judicial review of the final
 11 determination of the department of local government finance under
 12 subsection (i):
- 13 (1) If the department acts under an appeal initiated by a political
 14 subdivision, the political subdivision.
 15 (2) If the department:
 16 (A) acts under an appeal initiated by one ~~(1)~~ or more taxpayers
 17 under section 13 of this chapter; or
 18 (B) fails to act on the appeal before the department certifies its
 19 action under subsection (i);
 20 a taxpayer who signed the statement filed to initiate the appeal.
 21 ~~(3) If the department acts under an appeal initiated by the county~~
 22 ~~auditor under section 14 of this chapter, the county auditor.~~
 23 ~~(4) (2) A taxpayer that owns property that represents at least ten~~
 24 ~~percent (10%) of the taxable assessed valuation in the political~~
 25 ~~subdivision.~~
- 26 The petition must be filed in the tax court not more than forty-five (45)
 27 days after the department certifies its action under subsection (i).
- 28 (k) The department of local government finance is expressly
 29 directed to complete the duties assigned to it under this section as
 30 follows:
- 31 ~~(1) For each budget year before 2019, not later than February 15~~
 32 ~~of that budget year.~~
 33 ~~(2) For each budget year after 2018, (1) Not later than December~~
 34 ~~31 of the year preceding that budget year, unless a taxing unit in~~
 35 ~~a county is issuing debt after December 1 in the year preceding~~
 36 ~~the budget year or intends to file a shortfall appeal under~~
 37 ~~IC 6-1.1-18.5-16. subdivision (2) applies.~~
 38 ~~(3) For each budget year after 2018, (2) Not later than January 15~~
 39 ~~of the budget year if:~~
 40 ~~(A) a taxing unit in a county is issuing debt after December 1~~
 41 ~~in the year preceding the budget year or intends to file a~~
 42 ~~shortfall appeal under IC 6-1.1-18.5-16; or~~



1 **(B) the deadline for a city in the county to fix the budget,**
 2 **tax rate, and tax levy has been extended, in accordance**
 3 **with section 5.2 of this chapter, due to the executive's veto**
 4 **of the ordinance fixing the budget, tax rate, and tax levy.**
 5 (1) Subject to the provisions of all applicable statutes, and
 6 notwithstanding IC 6-1.1-18-1, the department of local government
 7 finance shall, unless the department finds extenuating circumstances,
 8 increase a political subdivision's tax levy to an amount that exceeds the
 9 amount originally advertised or adopted by the political subdivision if:
 10 (1) the increase is requested in writing by the officers of the
 11 political subdivision;
 12 **(2) the request includes:**
 13 **(A) the corrected budget, tax rate, or levy, as applicable;**
 14 **and**
 15 **(B) the time and place of the meeting described in**
 16 **subdivision (4);**
 17 ~~(2) (3) the political subdivision publishes~~ the requested increase
 18 is published on the department's advertising Internet web site; and
 19 ~~(before January 1, 2015) is published by the political subdivision~~
 20 according to a notice provided by the department; and
 21 **(4) the political subdivision adopts the needed changes to its**
 22 **budget, tax levy, or rate in a public meeting of the governing**
 23 **body; and**
 24 ~~(3) (5) notice is given to the county fiscal body of the~~
 25 department's correction.
 26 **The political subdivision shall publish notice of the meeting**
 27 **described in subdivision (4) on the Indiana transparency Internet**
 28 **web site in the manner prescribed by the department not later than**
 29 **forty-eight (48) hours (excluding weekends and holidays) before**
 30 **the meeting.** If the department increases a levy beyond what was
 31 advertised or adopted under this subsection, it shall, unless the
 32 department finds extenuating circumstances, reduce the certified levy
 33 affected below the maximum allowable levy by the lesser of five
 34 percent (5%) of the difference between the advertised or adopted levy
 35 and the increased levy, or one hundred thousand dollars (\$100,000).
 36 SECTION 39. IC 6-1.1-18-3, AS AMENDED BY P.L.233-2015,
 37 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2019]: Sec. 3. (a) Except as provided in subsection (b), the
 39 sum of all tax rates for all political subdivisions imposed on tangible
 40 property within a political subdivision may not exceed:
 41 (1) forty-one and sixty-seven hundredths cents (\$0.4167) on each
 42 one hundred dollars (\$100) of assessed valuation in territory



1 outside the corporate limits of a city or town; or
 2 (2) sixty-six and sixty-seven hundredths cents (\$0.6667) on each
 3 one hundred dollars (\$100) of assessed valuation in territory
 4 inside the corporate limits of a city or town.

5 (b) The proper officers of a political subdivision shall fix tax rates
 6 which are sufficient to provide funds for the purposes itemized in this
 7 subsection. The portion of a tax rate fixed by a political subdivision
 8 shall not be considered in computing the tax rate limits prescribed in
 9 subsection (a) if that portion is to be used for one (1) of the following
 10 purposes:

11 (1) To pay the principal or interest on a funding, refunding, or
 12 judgment funding obligation of the political subdivision.

13 (2) To pay the principal or interest upon:

14 (A) an obligation issued by the political subdivision to meet an
 15 emergency which results from a flood, fire, pestilence, war, or
 16 any other major disaster; or

17 (B) a note issued under IC 36-2-6-18, IC 36-3-4-22,
 18 IC 36-4-6-20, or IC 36-5-2-11 to enable a city, town, or county
 19 to acquire necessary equipment or facilities for municipal or
 20 county government.

21 (3) To pay the principal or interest upon an obligation issued in
 22 the manner provided in:

23 (A) IC 6-1.1-20-3 (before its repeal);

24 (B) IC 6-1.1-20-3.1 through IC 6-1.1-20-3.2; or

25 (C) IC 6-1.1-20-3.5 through IC 6-1.1-20-3.6.

26 (4) To pay a judgment rendered against the political subdivision.

27 (c) Except as otherwise provided in IC 6-1.1-19 (before January 1,
 28 2009), IC 6-1.1-18.5, IC 20-45 (before January 1, 2009), or IC 20-46,
 29 ~~a county board of tax adjustment~~, a county auditor or the department of
 30 local government finance may review the portion of a tax rate
 31 described in subsection (b) only to determine if it exceeds the portion
 32 actually needed to provide for one (1) of the purposes itemized in that
 33 subsection.

34 SECTION 40. IC 6-1.1-18-5, AS AMENDED BY P.L.184-2016,
 35 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2019]: Sec. 5. (a) If the proper officers of a political
 37 subdivision desire to appropriate more money for a particular year than
 38 the amount prescribed in the budget for that year as finally determined
 39 under this article, they shall give notice of their proposed additional
 40 appropriation. The notice shall state the time and place at which a
 41 public hearing will be held on the proposal. The notice shall be given
 42 once in accordance with IC 5-3-1-2(b).



1 (b) If the additional appropriation by the political subdivision is
2 made from a fund ~~that receives:~~

3 ~~(1) distributions from the motor vehicle highway account~~
4 ~~established under IC 8-14-1-1 or the local road and street account~~
5 ~~established under IC 8-14-2-4; or~~

6 ~~(2) revenue from property taxes levied under IC 6-1.1; for which~~
7 ~~the budget, rate, or levy is certified by the department of local~~
8 ~~government finance under IC 6-1.1-17-16,~~

9 the political subdivision must report the additional appropriation to the
10 department of local government finance. If the additional appropriation
11 is made from a fund described under this subsection, subsections (f),
12 (g), (h), and (i) apply to the political subdivision.

13 (c) However, if the additional appropriation is not made from a fund
14 described under subsection (b), subsections (f), (g), (h), and (i) do not
15 apply to the political subdivision. Subsections (f), (g), (h), and (i) do
16 not apply to an additional appropriation made from the cumulative
17 bridge fund if the appropriation meets the requirements under
18 IC 8-16-3-3(c).

19 (d) A political subdivision may make an additional appropriation
20 without approval of the department of local government finance if the
21 additional appropriation is made from a fund that is not described
22 under subsection (b). However, the fiscal officer of the political
23 subdivision shall report the additional appropriation to the department
24 of local government finance.

25 (e) **Subject to subsections (j) and (k)**, after the public hearing, the
26 proper officers of the political subdivision shall file a certified copy of
27 their final proposal and any other relevant information to the
28 department of local government finance.

29 (f) When the department of local government finance receives a
30 certified copy of a proposal for an additional appropriation under
31 subsection (e), the department shall determine whether sufficient funds
32 are available or will be available for the proposal. The determination
33 shall be made in writing and sent to the political subdivision not more
34 than fifteen (15) days after the department of local government finance
35 receives the proposal.

36 (g) In making the determination under subsection (f), the
37 department of local government finance shall limit the amount of the
38 additional appropriation to revenues available, or to be made available,
39 which have not been previously appropriated.

40 (h) If the department of local government finance disapproves an
41 additional appropriation under subsection (f), the department shall
42 specify the reason for its disapproval on the determination sent to the



1 political subdivision.

2 (i) A political subdivision may request a reconsideration of a
3 determination of the department of local government finance under this
4 section by filing a written request for reconsideration. A request for
5 reconsideration must:

6 (1) be filed with the department of local government finance
7 within fifteen (15) days of the receipt of the determination by the
8 political subdivision; and

9 (2) state with reasonable specificity the reason for the request.

10 The department of local government finance must act on a request for
11 reconsideration within fifteen (15) days of receiving the request.

12 (j) This subsection applies to an additional appropriation by a
13 political subdivision that must have the political subdivision's annual
14 appropriations and annual tax levy adopted by a city, town, or county
15 fiscal body under IC 6-1.1-17-20 or IC 36-1-23 or by a legislative or
16 fiscal body under IC 36-3-6-9. The fiscal or legislative body of the city,
17 town, or county that adopted the political subdivision's annual
18 appropriation and annual tax levy must adopt the additional
19 appropriation by ordinance before the department of local government
20 finance may approve the additional appropriation.

21 (k) This subsection applies to a public library that is not required to
22 submit the public library's budgets, tax rates, and tax levies for binding
23 review and approval under IC 6-1.1-17-20. If a public library subject
24 to this subsection proposes to make an additional appropriation for a
25 year, and the additional appropriation would result in the budget for the
26 library for that year increasing (as compared to the previous year) by
27 a percentage that is greater than the result of the assessed value growth
28 quotient determined under IC 6-1.1-18.5-2 for the calendar year minus
29 one (1), the additional appropriation must first be approved by the city,
30 town, or county fiscal body described in IC 6-1.1-17-20.3(c) or
31 IC 6-1.1-17-20(d), as appropriate.

32 SECTION 41. IC 6-1.1-18-25 IS ADDED TO THE INDIANA
33 CODE AS A NEW SECTION TO READ AS FOLLOWS
34 [EFFECTIVE UPON PASSAGE]: **Sec. 25. (a) This section applies
35 only to Highland Township in Greene County.**

36 **(b) The executive of the township may, upon approval by the
37 township fiscal body, submit a petition to the department of local
38 government finance for an increase in the township's maximum
39 permissible ad valorem property tax levy under IC 6-1.1-18.5 for
40 property taxes first due and payable in 2020.**

41 **(c) If the township submits a petition as provided in subsection
42 (b) before August 1, 2019, the department of local government**



1 finance shall increase the township's maximum permissible ad
 2 valorem property tax levy under IC 6-1.1-18.5 for property taxes
 3 first due and payable in 2020 to eighteen thousand dollars
 4 (\$18,000).

5 (d) The township's maximum permissible ad valorem property
 6 tax levy under IC 6-1.1-18.5 for property taxes first due and
 7 payable in 2020, as adjusted under this section, shall be used in the
 8 determination of the township's maximum permissible ad valorem
 9 property tax levy under IC 6-1.1-18.5 for property taxes first due
 10 and payable in 2021 and thereafter.

11 (e) This section expires June 30, 2024.

12 SECTION 42. IC 6-1.1-18-26 IS ADDED TO THE INDIANA
 13 CODE AS A NEW SECTION TO READ AS FOLLOWS
 14 [EFFECTIVE UPON PASSAGE]: Sec. 26. (a) This section applies
 15 only to Taylor Township in Greene County.

16 (b) The executive of the township may, upon approval by the
 17 township fiscal body, submit a petition to the department of local
 18 government finance for:

19 (1) an increase in the township's maximum permissible ad
 20 valorem property tax levy under IC 6-1.1-18.5 for property
 21 taxes first due and payable in 2020; and

22 (2) an increase in the township's maximum permissible ad
 23 valorem property tax levy under IC 36-8-13 (for the
 24 township's fire protection and emergency services) for
 25 property taxes first due and payable in 2020.

26 (c) If the township submits a petition as provided in subsection
 27 (b) before August 1, 2019, the department of local government
 28 finance shall:

29 (1) increase the township's maximum permissible ad valorem
 30 property tax levy under IC 6-1.1-18.5 for property taxes first
 31 due and payable in 2020 to twenty-nine thousand dollars
 32 (\$29,000); and

33 (2) increase the township's maximum permissible ad valorem
 34 property tax levy under IC 36-8-13 (for the township's fire
 35 protection and emergency services) for property taxes first
 36 due and payable in 2020 to thirty-four thousand dollars
 37 (\$34,000).

38 (d) The township's maximum permissible ad valorem property
 39 tax levy under IC 6-1.1-18.5 for property taxes first due and
 40 payable in 2020, as adjusted under this section, shall be used in the
 41 determination of the township's maximum permissible ad valorem
 42 property tax levy under IC 6-1.1-18.5 for property taxes first due



1 and payable in 2021 and thereafter.

2 (e) The township's maximum permissible ad valorem property
3 tax levy under IC 36-8-13 (for the township's fire protection and
4 emergency services) for property taxes first due and payable in
5 2020, as adjusted under this section, shall be used in the
6 determination of the township's maximum permissible ad valorem
7 property tax levy under IC 36-8-13 (for the township's fire
8 protection and emergency services) for property taxes first due and
9 payable in 2021 and thereafter.

10 (f) This section expires June 30, 2024.

11 SECTION 43. IC 6-1.1-18-27 IS ADDED TO THE INDIANA
12 CODE AS A NEW SECTION TO READ AS FOLLOWS
13 [EFFECTIVE UPON PASSAGE]: Sec. 27. (a) This section applies
14 only to the North Harrison Fire Protection Territory in Harrison
15 County.

16 (b) The executive of the provider unit may, upon approval by
17 the fiscal body of the provider unit, submit a petition to the
18 department of local government finance for an increase in the
19 provider unit's maximum permissible ad valorem property tax levy
20 for purposes of IC 36-8-19 for property taxes due and payable in
21 2020. A petition must be submitted not later than September 1,
22 2019.

23 (c) If a petition is submitted under subsection (b), the
24 department of local government finance shall increase the provider
25 unit's maximum permissible ad valorem property tax levy for
26 purposes of IC 36-8-19 for property taxes due and payable in 2020.
27 The amount of the increase under this section is equal to the
28 difference between:

29 (1) the provider unit's maximum permissible ad valorem
30 property tax levy for purposes of IC 36-8-19 for property
31 taxes due and payable in 2019; and

32 (2) the provider unit's ad valorem property tax levy for
33 purposes of IC 36-8-19 as certified by the department of local
34 government finance for property taxes due and payable in
35 2019.

36 (d) The adjustment under this section is a temporary, one (1)
37 time increase to the provider unit's maximum permissible ad
38 valorem property tax levy for purposes of IC 36-8-19.

39 (e) This section expires June 30, 2022.

40 SECTION 44. IC 6-1.1-18.5-16, AS AMENDED BY
41 P.L.182-2009(ss), SECTION 136, IS AMENDED TO READ AS
42 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 16. (a) A civil taxing



1 unit may request permission from the department to impose an ad
 2 valorem property tax levy that exceeds the limits imposed by section 3
 3 of this chapter if:

4 (1) the civil taxing unit experienced a property tax revenue
 5 shortfall that resulted from erroneous assessed valuation figures
 6 being provided to the civil taxing unit;

7 (2) the erroneous assessed valuation figures were used by the civil
 8 taxing unit in determining its total property tax rate; and

9 (3) the error in the assessed valuation figures was found after the
 10 civil taxing unit's property tax levy resulting from that total rate
 11 was finally approved by the department of local government
 12 finance.

13 **However, a civil taxing unit may not make a request described in**
 14 **this subsection on account of a revenue shortfall experienced in**
 15 **excess of five (5) years from the date of the most recent certified**
 16 **budget, tax rate, and levy of the civil taxing unit under**
 17 **IC 6-1.1-17-16.**

18 (b) A civil taxing unit may request permission from the department
 19 to impose an ad valorem property tax levy that exceeds the limits
 20 imposed by section 3 of this chapter if the civil taxing unit experienced
 21 a property tax revenue shortfall because of the payment of refunds that
 22 resulted from appeals under this article and IC 6-1.5. **However, a civil**
 23 **taxing unit may not make a request described in this subsection on**
 24 **account of a revenue shortfall experienced in excess of five (5)**
 25 **years from the date of the most recent certified budget, tax rate,**
 26 **and levy of the civil taxing unit under IC 6-1.1-17-16.**

27 (c) If the department determines that a shortfall described in
 28 subsection (a) or (b) has occurred, the department of local government
 29 finance may find that the civil taxing unit should be allowed to impose
 30 a property tax levy exceeding the limit imposed by section 3 of this
 31 chapter. However, the maximum amount by which the civil taxing
 32 unit's levy may be increased over the limits imposed by section 3 of this
 33 chapter equals the remainder of the civil taxing unit's property tax levy
 34 for the particular calendar year as finally approved by the department
 35 of local government finance minus the actual property tax levy
 36 collected by the civil taxing unit for that particular calendar year.

37 (d) Any property taxes collected by a civil taxing unit over the limits
 38 imposed by section 3 of this chapter under the authority of this section
 39 may not be treated as a part of the civil taxing unit's maximum
 40 permissible ad valorem property tax levy for purposes of determining
 41 its maximum permissible ad valorem property tax levy for future years.

42 (e) If the department of local government finance authorizes an



1 excess tax levy under this section, it shall take appropriate steps to
 2 insure that the proceeds are first used to repay any loan made to the
 3 civil taxing unit for the purpose of meeting its current expenses.

4 SECTION 45. IC 6-1.1-18.5-23.2, AS ADDED BY P.L.242-2015,
 5 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2019]: Sec. 23.2. (a) This section applies to ~~the following~~
 7 townships **Green Township** in Hancock County.

8 ~~(1) Brown Township.~~

9 ~~(2) Jackson Township.~~

10 ~~(3) Blue River Township.~~

11 (b) The executive of a township ~~listed~~ **described** in subsection (a)
 12 may, after approval by the fiscal body of the township, **and before**
 13 **August 1, 2019**, submit a petition to the department of local
 14 government finance requesting an increase in the maximum
 15 permissible ad valorem property tax levy for the township's general
 16 fund.

17 (c) If the executive of a township submits a petition under
 18 subsection (b), the department of local government finance shall
 19 increase the maximum permissible ad valorem property tax levy for the
 20 township's general fund for property taxes first due and payable after
 21 December 31, ~~2015~~, **2019**, by an amount equal to the lesser of the
 22 following:

23 (1) Twenty-five thousand dollars (\$25,000).

24 (2) The sum of the following:

25 (A) The amount necessary to make the maximum permissible
 26 ad valorem property tax levy for the township's general fund
 27 equal to the maximum permissible ad valorem property tax
 28 levy that would have applied to the township's general fund
 29 under section 3 of this chapter for property taxes first due and
 30 payable after December 31, ~~2015~~, **2019**, if in each year,
 31 beginning in 2003 and ending in ~~2015~~, **2019**, the township had
 32 imposed the maximum permissible ad valorem property tax
 33 levy for the township's general fund in each of those years
 34 (regardless of whether the township did impose the entire
 35 amount of the maximum permissible ad valorem property tax
 36 levy for the township's general fund).

37 (B) The amount necessary to make the maximum permissible
 38 ad valorem property tax levy under section 3 of this chapter for
 39 the township's firefighting fund under IC 36-8-13 equal to the
 40 maximum permissible ad valorem property tax levy under
 41 section 3 of this chapter that would have applied to the
 42 township's firefighting fund for property taxes first due and



1 payable after December 31, ~~2015~~, **2019**, if in each year,
 2 beginning in 2003 and ending in ~~2015~~, **2019**, the township had
 3 imposed the maximum permissible ad valorem property tax
 4 levy for the township's firefighting fund in each of those years
 5 (regardless of whether the township did impose the entire
 6 amount of the maximum permissible ad valorem property tax
 7 levy for the township's firefighting fund).

8 SECTION 46. IC 6-1.1-20.3-17 IS ADDED TO THE INDIANA
 9 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
 10 [EFFECTIVE UPON PASSAGE]: **Sec. 17. If the distressed unit**
 11 **appeal board delays or suspends, for a period determined by the**
 12 **board, any payments on loans or advances from the common**
 13 **school fund under section 6.8 of this chapter, the distressed unit**
 14 **appeal board may recommend to the state board of finance that the**
 15 **term of the loans or advances be extended. If the distressed unit**
 16 **appeal board makes a recommendation to extend the term of the**
 17 **loan or advances, the state board of finance may extend the term**
 18 **of the loans or advances for a period of time that is equal to or less**
 19 **than the number of months for which the payments are delayed or**
 20 **suspended.**

21 SECTION 47. IC 6-1.1-23-1, AS AMENDED BY P.L.84-2016,
 22 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 23 JULY 1, 2019]: Sec. 1. (a) Annually, after November 10th but before
 24 August 1st of the succeeding year, each county treasurer shall serve a
 25 written demand upon each county resident who is delinquent in the
 26 payment of personal property taxes. ~~Annually, after May 10 but before~~
 27 ~~October 31 of the same year, each county treasurer may serve a written~~
 28 ~~demand upon a county resident who is delinquent in the payment of~~
 29 ~~personal property taxes.~~ The written demand may be served upon the
 30 taxpayer:

- 31 (1) by registered or certified mail;
 32 (2) in person by the county treasurer or the county treasurer's
 33 agent; or
 34 (3) by proof of certificate of mailing.
 35 (b) The written demand required by this section shall contain:
 36 (1) a statement that the taxpayer is delinquent in the payment of
 37 personal property taxes;
 38 (2) the amount of the delinquent taxes;
 39 (3) the penalties due on the delinquent taxes;
 40 (4) the collection expenses which the taxpayer owes; and
 41 (5) a statement that if the sum of the delinquent taxes, penalties,
 42 and collection expenses are not paid within thirty (30) days from



- 1 the date the demand is made then:
- 2 (A) sufficient personal property of the taxpayer shall be sold
- 3 to satisfy the total amount due plus the additional collection
- 4 expenses incurred; or
- 5 (B) a judgment may be entered against the taxpayer in the
- 6 circuit court, superior court, or probate court of the county.
- 7 (c) Subsections (d) through (g) apply only to personal property that:
- 8 (1) is subject to a lien of a creditor imposed under an agreement
- 9 entered into between the debtor and the creditor after June 30,
- 10 2005;
- 11 (2) comes into the possession of the creditor or the creditor's agent
- 12 after May 10, 2006, to satisfy all or part of the debt arising from
- 13 the agreement described in subdivision (1); and
- 14 (3) has an assessed value of at least three thousand two hundred
- 15 dollars (\$3,200).
- 16 (d) For the purpose of satisfying a creditor's lien on personal
- 17 property, the creditor of a taxpayer that comes into possession of
- 18 personal property on which the taxpayer is adjudicated delinquent in
- 19 the payment of personal property taxes must pay in full to the county
- 20 treasurer the amount of the delinquent personal property taxes
- 21 determined under STEP SEVEN of the following formula from the
- 22 proceeds of any transfer of the personal property made by the creditor
- 23 or the creditor's agent before applying the proceeds to the creditor's lien
- 24 on the personal property:
- 25 STEP ONE: Determine the amount realized from any transfer of
- 26 the personal property made by the creditor or the creditor's agent
- 27 after the payment of the direct costs of the transfer.
- 28 STEP TWO: Determine the amount of the delinquent taxes,
- 29 including penalties and interest accrued on the delinquent taxes
- 30 as identified on the form described in subsection (f) by the county
- 31 treasurer.
- 32 STEP THREE: Determine the amount of the total of the unpaid
- 33 debt that is a lien on the transferred property that was perfected
- 34 before the assessment date on which the delinquent taxes became
- 35 a lien on the transferred property.
- 36 STEP FOUR: Determine the sum of the STEP TWO amount and
- 37 the STEP THREE amount.
- 38 STEP FIVE: Determine the result of dividing the STEP TWO
- 39 amount by the STEP FOUR amount.
- 40 STEP SIX: Multiply the STEP ONE amount by the STEP FIVE
- 41 amount.
- 42 STEP SEVEN: Determine the lesser of the following:



- 1 (A) The STEP TWO amount.
2 (B) The STEP SIX amount.
3 (e) This subsection applies to transfers made by a creditor after May
4 10, 2006. As soon as practicable after a creditor comes into possession
5 of the personal property described in subsection (c), the creditor shall
6 request the form described in subsection (f) from the county treasurer.
7 Before a creditor transfers personal property described in subsection
8 (d) on which delinquent personal property taxes are owed, the creditor
9 must obtain from the county treasurer a delinquent personal property
10 tax form and file the delinquent personal property tax form with the
11 county treasurer. The creditor shall provide the county treasurer with:
12 (1) the name and address of the debtor; and
13 (2) a specific description of the personal property described in
14 subsection (d);
15 when requesting a delinquent personal property tax form.
16 (f) The delinquent personal property tax form must be in a form
17 prescribed by the state board of accounts under IC 5-11 and must
18 require the following information:
19 (1) The name and address of the debtor as identified by the
20 creditor.
21 (2) A description of the personal property identified by the
22 creditor and now in the creditor's possession.
23 (3) The assessed value of the personal property identified by the
24 creditor and now in the creditor's possession, as determined under
25 subsection (g).
26 (4) The amount of delinquent personal property taxes owed on the
27 personal property identified by the creditor and now in the
28 creditor's possession, as determined under subsection (g).
29 (5) A statement notifying the creditor that this section requires
30 that a creditor, upon the liquidation of personal property for the
31 satisfaction of the creditor's lien, must pay in full the amount of
32 delinquent personal property taxes owed as determined under
33 subsection (d) on the personal property in the amount identified
34 on this form from the proceeds of the liquidation before the
35 proceeds of the liquidation may be applied to the creditor's lien on
36 the personal property.
37 (g) The county treasurer shall provide the delinquent personal
38 property tax form described in subsection (f) to the creditor not later
39 than fourteen (14) days after the date the creditor requests the
40 delinquent personal property tax form. The county assessor and the
41 township assessors (if any) shall assist the county treasurer in
42 determining the appropriate assessed value of the personal property and



1 the amount of delinquent personal property taxes owed on the personal
 2 property. Assistance provided by the county assessor and the township
 3 assessors (if any) must include providing the county treasurer with
 4 relevant personal property forms filed with the assessor or assessors
 5 and providing the county treasurer with any other assistance necessary
 6 to accomplish the purposes of this section.

7 SECTION 48. IC 6-1.1-23.5-9, AS ADDED BY P.L.235-2017,
 8 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2019]: Sec. 9. (a) At least sixty (60) days after the date on
 10 which the written demands are issued by a county treasurer under
 11 section 5 of this chapter, the county treasurer shall prepare a notice in
 12 accordance with this section that declares the county treasurer's
 13 intention to sell the mobile homes on the tentative auction list under
 14 section 4 of this chapter.

15 (b) The notice required by subsection (a) must contain the
 16 following:

- 17 (1) A list of mobile homes eligible for sale under this chapter.
- 18 (2) A statement that the mobile homes included in the list will be
 19 sold at public auction to the highest bidder.
- 20 (3) A statement, for informational purposes only, of the last
 21 known location of each mobile home by street address, if any, and
 22 lot number, if any.
- 23 (4) A statement that the county does not warrant the accuracy of
 24 the street address and lot number at which the mobile home was
 25 last known to be located.
- 26 (5) A statement indicating:
 - 27 (A) the name of the owner of each mobile home with a single
 28 owner; or
 - 29 (B) the name of at least one (1) of the owners of each mobile
 30 home with multiple owners.
- 31 (6) A statement of the procedure to be followed for obtaining or
 32 objecting to a judgment and order of sale, which must include the
 33 following:
 - 34 (A) A statement that the county treasurer will apply on or after
 35 a date designated in the notice for a court judgment against the
 36 mobile homes for an amount that is **not less than the amount**
 37 **of the delinquent personal property taxes, penalties, and set by**
 38 **the county executive and includes** collection expenses
 39 attributable to the mobile homes, and for an order to sell the
 40 mobile homes at public auction to the highest bidder.
 - 41 (B) A statement that any defense to the application for
 42 judgment must be:



1 (i) filed with the court; and
 2 (ii) served on the county treasurer;
 3 before the date designated as the earliest date on which the
 4 application for judgment may be filed.
 5 (C) A statement that the county treasurer is entitled to receive
 6 all pleadings, motions, petitions, and other filings related to
 7 the defense to the application for judgment.
 8 (D) A statement that the court will set a date for a hearing at
 9 least seven (7) days before the advertised public auction date
 10 and that the court will determine any defenses to the
 11 application for judgment at the hearing.
 12 (7) A statement that the sale will be conducted at a place
 13 designated in the notice and that the sale will continue until all
 14 mobile homes have been offered for sale.
 15 (8) A statement that the sale will take place at the times and dates
 16 designated in the notice. Whenever the public auction is to be
 17 conducted as an electronic sale, the notice must include a
 18 statement indicating that the public auction will be conducted as
 19 an electronic sale and a description of the procedures that must be
 20 followed to participate in the electronic sale.
 21 (9) A statement that if the mobile home is sold for an amount that
 22 exceeds the sum of the delinquent personal property taxes,
 23 penalties, and collection expenses attributable to the mobile
 24 home, the owner of record of the mobile home who is divested of
 25 ownership at the time the mobile home is sold may have a right to
 26 the amount of the sales price minus the amount remaining after
 27 the delinquent property taxes, penalties, and collection expenses
 28 are paid.
 29 SECTION 49. IC 6-1.1-23.5-12, AS ADDED BY P.L.235-2017,
 30 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2019]: Sec. 12. (a) At least ~~twenty-one (21)~~ **thirty (30)** days
 32 before the earliest date on which the application for judgment and order
 33 for sale of mobile homes eligible for sale may be made, the county
 34 treasurer shall send a notice of the sale by certified mail, return receipt
 35 requested, and by first class mail to:
 36 (1) the owner of record of the mobile home with a single owner;
 37 or
 38 (2) at least one (1) of the owners, as of the date that the tentative
 39 auction list is initially prepared under section 4 of this chapter, of
 40 a mobile home with multiple owners;
 41 at the last address of the owner for the property as indicated in the
 42 records of the assessor of the township in which the mobile home



1 community is located, or the county assessor if there is no township
 2 assessor for the township, on the date that the tentative auction list is
 3 initially prepared under section 4 of this chapter. If both notices are
 4 returned, the county treasurer shall take an additional reasonable step
 5 to notify the property owner, if the county treasurer determines that an
 6 additional reasonable step to notify the property owner is practical. The
 7 county treasurer shall prepare the notice in the form prescribed by the
 8 department of local government finance. The notice must set forth the
 9 make and model of the mobile home and a street address, if any, or
 10 other common description of the property other than a legal description
 11 where the mobile home was last known to be located. The notice must
 12 include the statement set forth in section 5(b)(6) of this chapter. The
 13 county treasurer must present proof of this mailing to the court along
 14 with the application for judgment and order for sale.

15 (b) Failure by an owner to receive or accept the notice required by
 16 this section does not affect the validity of the judgment and order for
 17 sale.

18 (c) The notice required under this section is considered sufficient if
 19 the notice is mailed to the address or addresses required by this section.

20 SECTION 50. IC 6-1.1-23.5-18, AS ADDED BY P.L.235-2017,
 21 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2019]: Sec. 18. (a) Whenever:

23 (1) a mobile home assessed as personal property is offered for
 24 sale under this chapter; and

25 (2) no bid is received;

26 the county auditor shall prepare a certified statement of the actual
 27 collection costs incurred by the county.

28 (b) The county auditor shall place the amount specified in the
 29 certified statement prepared under subsection (a) on the tax duplicate
 30 of the mobile home assessed as personal property that is offered but not
 31 sold at the sale. The amount shall be collected as personal property
 32 taxes are collected and paid into the county general fund.

33 **(c) Ownership of the mobile home and liability for the**
 34 **delinquent taxes remain with the taxpayer whose delinquent**
 35 **payment of taxes causes the tax sale.**

36 SECTION 51. IC 6-1.1-29 IS REPEALED [EFFECTIVE JULY 1,
 37 2019]. (County Board of Tax Adjustment).

38 SECTION 52. IC 6-1.1-31-1, AS AMENDED BY P.L.146-2008,
 39 SECTION 269, IS AMENDED TO READ AS FOLLOWS
 40 [EFFECTIVE JULY 1, 2019]: Sec. 1. (a) The department of local
 41 government finance shall do the following:

42 (1) Prescribe the property tax forms and returns which taxpayers



1 are to complete and on which the taxpayers' assessments will be
2 based.

3 (2) Prescribe the forms to be used to give taxpayers notice of
4 assessment actions.

5 (3) Adopt rules concerning the assessment of tangible property.

6 (4) Develop specifications that prescribe state requirements for
7 computer software and hardware to be used by counties for
8 assessment purposes. The specifications developed under this
9 subdivision apply only to computer software and hardware
10 systems purchased for assessment purposes after July 1, 1993.
11 The specifications, including specifications in a rule or other
12 standard adopted under IC 6-1.1-31.5, must provide for:

13 (A) maintenance of data in a form that formats the information
14 in the file with the standard data, field, and record coding
15 jointly required and approved by the department of local
16 government finance and the legislative services agency;

17 (B) data export and transmission that is compatible with the
18 data export and transmission requirements in a standard format
19 prescribed by the office of technology established by
20 IC 4-13.1-2-1 and jointly approved by the department of local
21 government finance and **the** legislative services agency; and

22 (C) maintenance of data in a manner that ensures prompt and
23 accurate transfer of data to the department of local government
24 finance and the legislative services agency, as jointly approved
25 by the department of local government **finance** and **the**
26 legislative services agency.

27 (5) Adopt rules establishing criteria for the revocation of a
28 certification under IC 6-1.1-35.5-6.

29 (b) The department of local government finance may adopt rules
30 that are related to property taxation or the duties or the procedures of
31 the department.

32 **(c) The department of local government finance may adopt rules**
33 **for procedures related to local government budgeting.**
34 **Notwithstanding any contrary provision in IC 4-22-2, the adoption,**
35 **amendment, or repeal of a rule by the department of local**
36 **government finance under this subsection may not take effect**
37 **before March 1 or after July 31 of a particular year.**

38 (e) (d) Rules of the state board of tax commissioners are for all
39 purposes rules of the department of local government finance and the
40 Indiana board until the department and the Indiana board adopt rules
41 to repeal or supersede the rules of the state board of tax commissioners.

42 SECTION 53. IC 6-1.1-31-9, AS AMENDED BY P.L.86-2018,



1 SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 JULY 1, 2019]: Sec. 9. (a) ~~Except as provided in subsection (b) or (c);~~
3 **Subject to subsections (b) and (c)**, the department of local
4 government finance may ~~not~~ adopt rules for the appraisal of real
5 property in a reassessment under a county's reassessment plan prepared
6 under IC 6-1.1-4-4.2 ~~after July 1 of the year before the year in which~~
7 ~~the reassessment is scheduled to begin.~~ **at any time after a**
8 **reassessment has begun under a county's reassessment plan.**

9 (b) ~~If rules described in subsection (a) are timely adopted under~~
10 ~~subsection (a) and are then disapproved by the attorney general for any~~
11 ~~reason under IC 4-22-2-32, the department of local government finance~~
12 ~~may modify the rules to cure the defect that resulted in disapproval by~~
13 ~~the attorney general, and may then take all actions necessary under~~
14 ~~IC 4-22-2 to readopt and to obtain approval of the rules. This process~~
15 ~~may be repeated as necessary until the rules are approved.~~ **Any rules**
16 **adopted by the department of local government finance for the**
17 **appraisal of real property may not apply to any appraisal**
18 **contemporaneously being conducted under a county's reassessment**
19 **plan. Rules adopted by the department of local government finance**
20 **may first apply to the reassessment phase beginning in the**
21 **following calendar year under a county's reassessment plan.**

22 (c) The department of local government finance may adopt rules
23 under IC 4-22-2 after June 30, 2016, and before September 1, 2017,
24 that:

25 (1) concern or include market segmentation under section 6 of
26 this chapter; and

27 (2) affect assessments for the January 1, 2018, assessment date.

28 SECTION 54. IC 6-1.1-31.5-2, AS AMENDED BY
29 P.L.182-2009(ss), SECTION 168, IS AMENDED TO READ AS
30 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 2. (a) Subject to section
31 3.5 of this chapter, the department shall adopt rules under IC 4-22-2 to
32 prescribe computer specification standards and for the certification of:

33 (1) computer software;

34 (2) software providers;

35 (3) computer service providers; and

36 (4) computer equipment providers.

37 (b) The rules of the department shall provide for:

38 (1) the effective and efficient administration of assessment laws;

39 (2) the prompt updating of assessment data;

40 (3) the administration of information contained in the sales
41 disclosure form, as required under IC 6-1.1-5.5; and

42 (4) other information necessary to carry out the administration of



1 the property tax assessment laws.

2 (c) After June 30, 2008, subject to section 3.5 of this chapter, a
3 county

4 (†) may contract only for computer software and with software
5 providers, computer service providers, and equipment providers
6 that are certified by the department under the rules described in
7 subsection (a). ~~and~~

8 (2) ~~may enter into a contract referred to in subdivision (1) and any~~
9 ~~addendum to the contract only if the department is a party to the~~
10 ~~contract and the addendum.~~

11 **The department shall prescribe a standard contract or standard**
12 **contract provisions for purposes of this subsection.**

13 (d) **A county that enters into a contract for computer software**
14 **and with a software provider, computer service provider, or**
15 **equipment provider shall upload the contract to the Indiana**
16 **transparency Internet web site in the manner prescribed by the**
17 **department. The county shall upload the contract not later than**
18 **three (3) days after execution of the contract. A contract may not**
19 **take effect until the contract is uploaded to the Indiana**
20 **transparency Internet web site as provided in this subsection. The**
21 **department may review any contract uploaded under this**
22 **subsection to ensure compliance with this section.**

23 SECTION 55. IC 6-1.1-31.5-2.5 IS ADDED TO THE INDIANA
24 CODE AS A NEW SECTION TO READ AS FOLLOWS
25 [EFFECTIVE JULY 1, 2019]: **Sec. 2.5. (a) Except as provided in**
26 **subsection (b), for purposes of attributing the amount of:**

27 (1) **a property tax deduction under IC 6-1.1-12;**

28 (2) **an economic revitalization area deduction under**
29 **IC 6-1.1-12.1;**

30 (3) **an investment deduction under IC 6-1.1-12.4; or**

31 (4) **a property tax exemption under IC 6-1.1-10;**

32 **to the gross assessed value of a property, a deduction or exemption**
33 **described in subdivisions (1) through (4) that is specific to an**
34 **improvement shall be applied only to the assessed value allocation**
35 **pertaining to that improvement.**

36 (b) **To the extent that a deduction or exemption amount is not**
37 **specific to an improvement, the deduction or exemption amount**
38 **shall be applied to the gross assessed value of the property in the**
39 **order that will maximize the benefit of the deduction or exemption**
40 **to the taxpayer.**

41 SECTION 56. IC 6-1.1-36-7, AS AMENDED BY P.L.187-2016,
42 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2019]: Sec. 7. (a) The ~~department of local government finance~~
 2 **county executive** may cancel any property taxes, delinquencies, fees,
 3 special assessments, and penalties assessed against real property owned
 4 by a county, a township, a city, a town, or a body corporate and politic
 5 established under IC 8-10-5-2(a), regardless of whether the county,
 6 township, city, town, or body corporate and politic established under
 7 IC 8-10-5-2(a) owned the property on the assessment date for which the
 8 property taxes, delinquencies, fees, special assessments, or penalties
 9 are imposed and regardless of when the county, township, city, town,
 10 or body corporate and politic established under IC 8-10-5-2(a) acquired
 11 the property, if a petition requesting that the ~~department~~ **county**
 12 **executive** cancel the taxes is submitted by the auditor, assessor, and
 13 treasurer of the county in which the real property is located. However,
 14 the cancellation of any property taxes, delinquencies, fees, special
 15 assessments, or penalties under this subsection does not affect the
 16 liability of any person that is personally liable for the property taxes
 17 before the date the county, township, city, town, or body corporate and
 18 politic established under IC 8-10-5-2(a) acquired the property. **For**
 19 **purposes of this subsection, in a county containing a consolidated**
 20 **city, "county executive" refers to the board of commissioners of**
 21 **the county as provided in IC 36-3-3-10.**

22 (b) The department of local government finance may cancel any
 23 property taxes, delinquencies, fees, special assessments, and penalties
 24 assessed against real property owned by this state, regardless of
 25 whether the state owned the property on the assessment date for which
 26 the property taxes, delinquencies, fees, special assessments, or
 27 penalties are imposed and regardless of when the state acquired the
 28 property, if a petition requesting that the department cancel the taxes
 29 is submitted by:

30 (1) the governor; or

31 (2) the chief administrative officer of the state agency which
 32 supervises the real property.

33 However, if the petition is submitted by the chief administrative officer
 34 of a state agency, the governor must approve the petition. In addition,
 35 the cancellation of any property taxes, delinquencies, fees, special
 36 assessments, or penalties under this subsection does not affect the
 37 liability of any person that is personally liable for the property taxes
 38 before the date the state acquired the property.

39 (c) If property taxes are canceled under subsection (a) or (b), any
 40 lien on the real property shall be released and canceled to the extent the
 41 lien covers any property taxes, delinquencies, fees, special assessments,
 42 or penalties that were assessed against the real property before or after



1 the county, township, city, town, body corporate and politic established
2 under IC 8-10-5-2(a), or state became the owner of the real property.

3 (d) The department of local government finance may compromise
4 the amount of property taxes, together with any interest or penalties on
5 those taxes, assessed against the fixed or distributable property owned
6 by a bankrupt railroad, which is under the jurisdiction of:

7 (1) a federal court under 11 U.S.C. 1163;

8 (2) Chapter X of the Acts of Congress Relating to Bankruptcy (11
9 U.S.C. 701-799); or

10 (3) a comparable bankruptcy law.

11 (e) After making a compromise under subsection (d) and after
12 receiving payment of the compromised amount, the department of local
13 government finance shall distribute to each county treasurer an amount
14 equal to the product of:

15 (1) the compromised amount; multiplied by

16 (2) a fraction, the numerator of which is the total of the particular
17 county's property tax levies against the railroad for the
18 compromised years, and the denominator of which is the total of
19 all property tax levies against the railroad for the compromised
20 years.

21 (f) After making the distribution under subsection (e), the
22 department of local government finance shall direct the auditors of
23 each county to remove from the tax rolls the amount of all property
24 taxes assessed against the bankrupt railroad for the compromised years.

25 (g) The county auditor of each county receiving money under
26 subsection (e) shall allocate that money among the county's taxing
27 districts. The auditor shall allocate to each taxing district an amount
28 equal to the product of:

29 (1) the amount of money received by the county under subsection
30 (e); multiplied by

31 (2) a fraction, the numerator of which is the total of the taxing
32 district's property tax levies against the railroad for the
33 compromised years, and the denominator of which is the total of
34 all property tax levies against the railroad in that county for the
35 compromised years.

36 (h) The money allocated to each taxing district shall be apportioned
37 and distributed among the taxing units of that taxing district in the
38 same manner and at the same time that property taxes are apportioned
39 and distributed.

40 (i) The department of local government finance may, with the
41 approval of the attorney general, compromise the amount of property
42 taxes, together with any interest or penalties on those taxes, assessed



1 against property owned by a person that has a case pending under state
 2 or federal bankruptcy law. Property taxes that are compromised under
 3 this section shall be distributed and allocated at the same time and in
 4 the same manner as regularly collected property taxes. The department
 5 of local government finance may compromise property taxes under this
 6 subsection only if:

7 (1) a petition is filed with the department of local government
 8 finance that requests the compromise and is signed and approved
 9 by the assessor, auditor, and treasurer of each county and the
 10 assessor of each township (if any) that is entitled to receive any
 11 part of the compromised taxes;

12 (2) the compromise significantly advances the time of payment of
 13 the taxes; and

14 (3) the compromise is in the best interest of the state and the
 15 taxing units that are entitled to receive any part of the
 16 compromised taxes.

17 (j) A taxing unit that receives funds under this section is not
 18 required to include the funds in its budget estimate for any budget year
 19 which begins after the budget year in which it receives the funds.

20 (k) A county treasurer, with the consent of the county auditor and
 21 the county assessor, may compromise the amount of property taxes,
 22 interest, or penalties owed in a county by an entity that has a case
 23 pending under Title 11 of the United States Code (Bankruptcy Code)
 24 by accepting a single payment that must be at least seventy-five percent
 25 (75%) of the total amount owed in the county.

26 SECTION 57. IC 6-1.1-37-7, AS AMENDED BY P.L.199-2016,
 27 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JANUARY 1, 2020]: Sec. 7. (a) If a person fails to file a required
 29 personal property return on or before the due date, the county auditor
 30 shall add a penalty of twenty-five dollars (\$25) to the person's next
 31 property tax installment. The county auditor shall also add an
 32 additional penalty to the taxes payable by the person if the person fails
 33 to file the personal property return within thirty (30) days after the due
 34 date. The amount of the additional penalty is twenty percent (20%) of
 35 the taxes finally determined to be due with respect to the personal
 36 property which should have been reported on the return.

37 (b) For purposes of this section, a personal property return is not due
 38 until the expiration of any extension period granted by the township or
 39 county assessor under IC 6-1.1-3-7(b).

40 (c) The penalties prescribed under this section do not apply to an
 41 individual or the individual's dependents if the individual:

42 (1) is in the military or naval forces of the United States on the



1 assessment date; and

2 (2) is covered by the federal Servicemembers Civil Relief Act (50
3 U.S.C. App. 501 et seq.) or IC 10-16-20.

4 (d) If a person subject to IC 6-1.1-3-7(c) fails to include on a
5 personal property return the information, if any, that the department of
6 local government finance requires under IC 6-1.1-3-9 or IC 6-1.1-5-13,
7 the county auditor shall add a penalty to the property tax installment
8 next due for the return. The amount of the penalty is twenty-five dollars
9 (\$25).

10 (e) If the total assessed value that a person reports on a personal
11 property return is less than the total assessed value that the person is
12 required by law to report and if the amount of the undervaluation
13 exceeds five percent (5%) of the value that should have been reported
14 on the return, then the county auditor shall add a penalty of twenty
15 percent (20%) of the additional taxes finally determined to be due as
16 a result of the undervaluation. The penalty shall be added to the
17 property tax installment next due for the return on which the property
18 was undervalued. If a person has complied with all of the requirements
19 for claiming a deduction, an exemption, or an adjustment for abnormal
20 obsolescence, then the increase in assessed value that results from a
21 denial of the deduction, exemption, or adjustment for abnormal
22 obsolescence is not considered to result from an undervaluation for
23 purposes of this subsection.

24 (f) If a person required by IC 6-1.1-3-7.2(e) to indicate on the
25 taxpayer's personal property tax return or, for purposes of the January
26 1, 2016, assessment date, on the taxpayer's certification under
27 IC 6-1.1-3-7.2(f) that the taxpayer's business personal property is
28 exempt fails to timely file either the taxpayer's personal property tax
29 return with the indication or, for purposes of the January 1, 2016,
30 assessment date, the certification, the county auditor shall impose a
31 penalty of twenty-five dollars (\$25) that must be paid by the person
32 with the next property tax installment that is collected. **A county shall
33 include the penalty on a property tax bill associated with the tax
34 district in which the majority value of the taxpayer's business
35 personal property within the county is located, as determined by
36 the county assessor.**

37 (g) A penalty is due with an installment under subsection (a), (d),
38 (e), or (f) whether or not an appeal is filed under IC 6-1.1-15-5 with
39 respect to the tax due on that installment.

40 SECTION 58. IC 6-1.1-39-5, AS AMENDED BY P.L.86-2018,
41 SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
42 JULY 1, 2020]: Sec. 5. (a) A declaratory ordinance adopted under



1 section 2 of this chapter and confirmed under section 3 of this chapter
 2 must include a provision with respect to the allocation and distribution
 3 of property taxes for the purposes and in the manner provided in this
 4 section. The allocation provision must apply to the entire economic
 5 development district. The allocation provisions must require that any
 6 property taxes subsequently levied by or for the benefit of any public
 7 body entitled to a distribution of property taxes on taxable property in
 8 the economic development district be allocated and distributed as
 9 follows:

10 (1) Except as otherwise provided in this section, the proceeds of
 11 the taxes attributable to the lesser of:

12 (A) the assessed value of the property for the assessment date
 13 with respect to which the allocation and distribution is made;
 14 or

15 (B) the base assessed value;

16 shall be allocated to and, when collected, paid into the funds of
 17 the respective taxing units. However, if the effective date of the
 18 allocation provision of a declaratory ordinance is after March 1,
 19 1985, and before January 1, 1986, and if an improvement to
 20 property was partially completed on March 1, 1985, the unit may
 21 provide in the declaratory ordinance that the taxes attributable to
 22 the assessed value of the property as finally determined for March
 23 1, 1984, shall be allocated to and, when collected, paid into the
 24 funds of the respective taxing units.

25 (2) Except as otherwise provided in this section, part or all of the
 26 property tax proceeds in excess of those described in subdivision
 27 (1), as specified in the declaratory ordinance, shall be allocated to
 28 the unit for the economic development district and, when
 29 collected, paid into a special fund established by the unit for that
 30 economic development district that may be used only to pay the
 31 principal of and interest on obligations owed by the unit under
 32 IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing of
 33 industrial development programs in, or serving, that economic
 34 development district. The amount not paid into the special fund
 35 shall be paid to the respective units in the manner prescribed by
 36 subdivision (1).

37 (3) When the money in the fund is sufficient to pay all
 38 outstanding principal of and interest (to the earliest date on which
 39 the obligations can be redeemed) on obligations owed by the unit
 40 under IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing
 41 of industrial development programs in, or serving, that economic
 42 development district, money in the special fund in excess of that



- 1 amount shall be paid to the respective taxing units in the manner
 2 prescribed by subdivision (1).
- 3 (b) Property tax proceeds allocable to the economic development
 4 district under subsection (a)(2) must, subject to subsection (a)(3), be
 5 irrevocably pledged by the unit for payment as set forth in subsection
 6 (a)(2).
- 7 (c) For the purpose of allocating taxes levied by or for any taxing
 8 unit or units, the assessed value of taxable property in a territory in the
 9 economic development district that is annexed by any taxing unit after
 10 the effective date of the allocation provision of the declaratory
 11 ordinance is the lesser of:
 12 (1) the assessed value of the property for the assessment date with
 13 respect to which the allocation and distribution is made; or
 14 (2) the base assessed value.
- 15 (d) Notwithstanding any other law, each assessor shall, upon
 16 petition of the fiscal body, reassess the taxable property situated upon
 17 or in, or added to, the economic development district effective on the
 18 next assessment date after the petition.
- 19 (e) Notwithstanding any other law, the assessed value of all taxable
 20 property in the economic development district, for purposes of tax
 21 limitation, property tax replacement, and formulation of the budget, tax
 22 rate, and tax levy for each political subdivision in which the property
 23 is located, is the lesser of:
 24 (1) the assessed value of the property as valued without regard to
 25 this section; or
 26 (2) the base assessed value.
- 27 (f) The state board of accounts and department of local government
 28 finance shall make the rules and prescribe the forms and procedures
 29 that they consider expedient for the implementation of this chapter.
 30 After each reassessment of a group of parcels under a reassessment
 31 plan prepared under IC 6-1.1-4-4.2 the department of local government
 32 finance shall adjust the base assessed value one (1) time to neutralize
 33 any effect of the reassessment on the property tax proceeds allocated
 34 to the district under this section. After each annual adjustment under
 35 IC 6-1.1-4-4.5, the department of local government finance shall adjust
 36 the base assessed value to neutralize any effect of the annual
 37 adjustment on the property tax proceeds allocated to the district under
 38 this section. However, the adjustments under this subsection may not
 39 include the effect of property tax abatements under IC 6-1.1-12.1.
- 40 (g) As used in this section, "property taxes" means:
 41 (1) taxes imposed under this article on real property; and
 42 (2) any part of the taxes imposed under this article on depreciable



1 personal property that the unit has by ordinance allocated to the
 2 economic development district. However, the ordinance may not
 3 limit the allocation to taxes on depreciable personal property with
 4 any particular useful life or lives.

5 If a unit had, by ordinance adopted before May 8, 1987, allocated to an
 6 economic development district property taxes imposed under IC 6-1.1
 7 on depreciable personal property that has a useful life in excess of eight
 8 (8) years, the ordinance continues in effect until an ordinance is
 9 adopted by the unit under subdivision (2).

10 (h) As used in this section, "base assessed value" means:

11 (1) the net assessed value of all the property as finally determined
 12 for the assessment date immediately preceding the effective date
 13 of the allocation provision of the declaratory resolution, as
 14 adjusted under subsection (f); plus

15 (2) to the extent that it is not included in subdivision (1), the net
 16 assessed value of property that is assessed as residential property
 17 under the rules of the department of local government finance,
 18 **within the economic development district**, as finally determined
 19 for ~~any the current~~ assessment date. ~~after the effective date of the~~
 20 ~~allocation provision.~~

21 Subdivision (2) applies only to economic development districts
 22 established after June 30, 1997, and to additional areas established
 23 after June 30, 1997.

24 SECTION 59. IC 6-3.6-3-2, AS AMENDED BY P.L.247-2017,
 25 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2019]: Sec. 2. (a) An adopting body or, if authorized by this
 27 article, another governmental entity that is not an adopting body, may
 28 take an action under this article only by ordinance, unless this article
 29 permits the action to be taken by resolution.

30 (b) The department of local government finance, in consultation
 31 with the department of state revenue, may make electronically available
 32 uniform notices, ordinances, and resolutions that an adopting body or
 33 other governmental entity may use to take an action under this article.
 34 An adopting body or other governmental entity may submit a proposed
 35 notice, ordinance, or resolution to the department of local government
 36 finance for review **not later than thirty (30) days prior to the date**
 37 **that the adopting body or governing body intends to submit the**
 38 **notice, adopting ordinance or resolution, and vote results on an**
 39 **ordinance or resolution under subsection (d).** The department of
 40 local government finance shall provide to the submitting entity a
 41 determination of the appropriateness of the proposed notice, ordinance,
 42 or resolution, including recommended modifications, within thirty (30)



1 days of receiving the proposed notice, ordinance, or resolution.

2 (c) An ordinance or resolution adopted under this article must
3 comply with the notice and hearing requirements set forth in IC 5-3-1.

4 (d) The department of local government finance shall prescribe the
5 procedures to be used by the adopting body or governmental entity for
6 submitting to the department the notice, the adopting ordinance or
7 resolution, and the vote results on an ordinance or resolution. The
8 department of local government finance shall notify the submitting
9 entity within thirty (30) days after submission whether the department
10 has received the necessary information required by the department. A
11 final action taken by an adopting body or governmental entity under
12 this article to impose a new tax or amend an existing tax is not effective
13 until the department of local government finance notifies the adopting
14 body or governmental entity that it has received the required
15 information from the submitting entity.

16 SECTION 60. IC 6-3.6-6-2.7, AS ADDED BY P.L.184-2018,
17 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
18 JULY 1, 2019]: Sec. 2.7. (a) A county fiscal body may adopt an
19 ordinance to impose a tax rate for correctional facilities and
20 rehabilitation facilities in the county. The tax rate must be in
21 increments of one-hundredth of one percent (0.01%) and may not
22 exceed two-tenths of one percent (0.2%). The tax rate may not be in
23 effect for more than ~~twenty (20)~~ **twenty-two (22)** years. **If an**
24 **ordinance is adopted after June 30, 2019, to impose a tax rate**
25 **under this section, not more than twenty percent (20%) of the**
26 **revenue from the tax rate under this section may be used for**
27 **operating expenses for correctional facilities and rehabilitation**
28 **facilities in the county.**

29 (b) The revenue generated by a tax rate imposed under this section
30 must be distributed directly to the county before the remainder of the
31 expenditure rate revenue is distributed. The revenue shall be
32 maintained in a separate dedicated county fund and used by the county
33 only for paying for correctional facilities and rehabilitation facilities in
34 the county.

35 SECTION 61. IC 6-3.6-9-5, AS AMENDED BY P.L.184-2016,
36 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
37 JANUARY 1, 2019 (RETROACTIVE)]: Sec. 5. (a) Before August 2 of
38 each calendar year, ~~before 2018; and before June 1 of each calendar~~
39 ~~year after 2017~~, the budget agency shall provide to the department of
40 local government finance and the county auditor of each adopting
41 county an estimate of the amount determined under section 4 of this
42 chapter that will be distributed to the county, based on known tax rates.



1 Not later than fifteen (15) days after receiving the estimate of the
 2 certified distribution, ~~for calendar years before 2018, and not later than~~
 3 ~~July 1 of each year, for calendar years after 2017~~, the department of
 4 local government finance shall determine for each taxing unit and
 5 notify the county auditor of the estimated amount of property tax
 6 credits, school distributions, public safety revenue, economic
 7 development revenue, certified shares, and special purpose revenue
 8 that will be distributed to the taxing unit under this chapter during the
 9 ensuing calendar year. Not later than thirty (30) days after receiving the
 10 department's estimate, the county auditor shall notify each taxing unit
 11 of the amounts estimated for the taxing unit.

12 (b) Before October 1 of each calendar year, the budget agency shall
 13 certify to the department of local government finance and the county
 14 auditor of each adopting county:

- 15 (1) the amount determined under section 4 of this chapter; and
 16 (2) the amount of interest in the county's account that has accrued
 17 and has not been included in a certification made in a preceding
 18 year.

19 The amount certified is the county's certified distribution for the
 20 immediately succeeding calendar year. The amount certified shall be
 21 adjusted, as necessary, under sections 6, 7, and 8 of this chapter. Not
 22 later than fifteen (15) days after receiving the amount of the certified
 23 distribution, the department of local government finance shall
 24 determine for each taxing unit and notify the county auditor of the
 25 certified amount of property tax credits, school distributions, public
 26 safety revenue, economic development revenue, certified shares, and
 27 special purpose revenue that will be distributed to the taxing unit under
 28 this chapter during the ensuing calendar year. Not later than thirty (30)
 29 days after receiving the department's estimate, the county auditor shall
 30 notify each taxing unit of the certified amounts for the taxing unit.

31 SECTION 62. IC 6-3.6-9-9, AS AMENDED BY P.L.197-2016,
 32 SECTION 66, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JANUARY 1, 2019 (RETROACTIVE)]: Sec. 9. The budget agency
 34 shall provide the adopting body with an informative summary of the
 35 calculations used to determine the certified distribution. The summary
 36 of calculations must include:

- 37 (1) the amount reported on individual income tax returns
 38 processed by the department during the previous fiscal year;
 39 (2) adjustments for over distributions in prior years;
 40 (3) adjustments for clerical or mathematical errors in prior years;
 41 **and**
 42 (4) adjustments for tax rate changes. ~~and~~



- 1 ~~(5) the amount of excess account balances to be distributed under~~
2 ~~section 15 of this chapter.~~
- 3 SECTION 63. IC 6-3.6-9-15, AS AMENDED BY P.L.126-2016,
4 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JANUARY 1, 2019 (RETROACTIVE)]: Sec. 15. (a) If the budget
6 agency determines that the balance in a county trust account exceeds
7 fifteen percent (15%) of the certified distributions to be made to the
8 county in the determination year, the budget agency shall make a
9 supplemental distribution to the county from the county's trust account.
10 The budget agency shall use the trust account balance as of December
11 31 of the year that precedes the determination year by two (2) years
12 (referred to as the "trust account balance year" in this section).
- 13 (b) A supplemental distribution described in subsection (a) must be:
14 (1) made at the same time as the determinations are provided to
15 the county auditor under subsection ~~(d)(2)~~; **(d)(3)**; and
16 (2) allocated in the same manner as certified distributions for the
17 purposes described in this article.
- 18 (c) The amount of a supplemental distribution described in
19 subsection (a) is equal to the amount by which:
20 (1) the balance in the county trust account; minus
21 (2) the amount of any supplemental or special distribution that has
22 not yet been accounted for in the last known balance of the
23 county's trust account;
24 exceeds fifteen percent (15%) of the certified distributions to be made
25 to the county in the determination year.
- 26 (d) For a county that qualifies for a supplemental distribution under
27 this section in a year, the following apply:
28 **(1) Before February 15, the budget agency shall update the**
29 **information described in section 9 of this chapter to include**
30 **the excess account balances to be distributed under this**
31 **section.**
32 ~~(+)~~ **(2)** Before May 2, the budget agency shall provide the amount
33 of the supplemental distribution for the county to the department
34 of local government finance and to the county auditor.
35 ~~(2)~~ **(3)** The department of local government finance shall
36 determine for the county and each taxing unit within the county:
37 (A) the amount and allocation of the supplemental distribution
38 attributable to the taxes that were imposed as of December 31
39 of the trust account balance year, including any specific
40 distributions for that year; and
41 (B) the amount of the allocation for each of the purposes set
42 forth in this article, using the allocation percentages in effect



- 1 in the trust account balance year.
- 2 The department of local government finance shall provide these
- 3 determinations to the county auditor before May 16 of the
- 4 determination year.
- 5 ~~(3)~~ **(4)** Before June 1, the county auditor shall distribute to each
- 6 taxing unit the amount of the supplemental distribution that is
- 7 allocated to the taxing unit under subdivision ~~(2)~~: **(3)**.
- 8 For determinations before 2019, the tax rates in effect under and the
- 9 allocation methods specified in the former income tax laws shall be
- 10 used for the determinations under subdivision ~~(2)~~: **(3)**.
- 11 (e) For any part of a supplemental distribution attributable to
- 12 property tax credits under a former income tax or IC 6-3.6-5, the
- 13 adopting body for the county may allocate the supplemental
- 14 distribution to property tax credits for not more than the three (3) years
- 15 after the year the supplemental distribution is received.
- 16 (f) Any income earned on money held in a trust account established
- 17 for a county under this chapter shall be deposited in that trust account.
- 18 SECTION 64. IC 6-3.6-9-18, AS ADDED BY P.L.199-2017,
- 19 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 20 JULY 1, 2019]: Sec. 18. (a) This section applies only to Clark County.
- 21 (b) Notwithstanding section 5 of this chapter, when determining ~~the~~
- 22 **any** allocation amount, ~~and except for~~ the economic development
- 23 revenue allocation, for each taxing unit in the county:
- 24 (1) in 2019, one hundred percent (100%) of the increase in the
- 25 county's maximum permissible tax levy permitted under
- 26 IC 6-1.1-18.5-13.8 shall be excluded;
- 27 (2) in 2020, sixty-six and sixty-seven hundredths percent
- 28 (66.67%) of the increase in the county's maximum permissible tax
- 29 levy permitted under IC 6-1.1-18.5-13.8 shall be excluded; and
- 30 (3) in 2021, thirty-three and thirty-three hundredths percent
- 31 (33.33%) of the increase in the county's maximum permissible tax
- 32 levy permitted under IC 6-1.1-18.5-13.8 shall be excluded.
- 33 (c) This section expires June 30, 2022.
- 34 SECTION 65. IC 6-3.6-11-7.5 IS ADDED TO THE INDIANA
- 35 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 36 [EFFECTIVE JULY 1, 2019]: **Sec. 7.5. (a) This section applies to the**
- 37 **allocation of the tax revenue under IC 6-3.6-6 that is dedicated to**
- 38 **certified shares and allocated among the civil taxing units in the**
- 39 **county.**
- 40 **(b) Notwithstanding any other provision of this article, an**
- 41 **adopting body (as defined in IC 6-3.6-3-1(a)(1) and**
- 42 **IC 6-3.6-3-1(a)(2)) may adopt an ordinance to distribute certified**



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shares as set forth under this section.

(c) If an adopting body adopts an ordinance under subsection (b), the certified shares that each municipality and township in the county is entitled to receive equals the total amount of revenues that are to be distributed as certified shares to municipalities and townships as determined under STEP FIVE of the following formula:

STEP ONE: Determine the municipality's or township's percentage of total population compared to other municipalities or townships in the county multiplied by:

- (A) for the first calendar year after the adopting body adopts the ordinance under subsection (c), ten percent (10%);
- (B) for the second calendar year after the adopting body adopts the ordinance under subsection (e), twenty percent (20%);
- (C) for the third calendar year after the adopting body adopts the ordinance under subsection (e), thirty percent (30%); or
- (D) for the fourth calendar year and each subsequent calendar year after the adopting body adopts the ordinance under subsection (e), thirty-three and thirty-three hundredths percent (33.33%).

STEP TWO: Determine the municipality's or township's percentage of total net assessed value compared to other municipalities or townships in the county multiplied by:

- (A) for the first calendar year after the adopting body adopts the ordinance under subsection (e), ten percent (10%);
- (B) for the second calendar year after the adopting body adopts the ordinance under subsection (e), twenty percent (20%);
- (C) for the third calendar year after the adopting body adopts the ordinance under subsection (e), thirty percent (30%); or
- (D) for the fourth calendar year and each subsequent calendar year after the adopting body adopts the ordinance under subsection (e), thirty-three and thirty-three hundredths percent (33.33%).

STEP THREE: Determine the municipality's or township's percentage of attributed allocation amount compared to other municipalities or townships in the county multiplied by:



- 1 **(A) for the first calendar year after the adopting body**
 2 **adopts the ordinance under subsection (e), eighty percent**
 3 **(80%);**
 4 **(B) for the second calendar year after the adopting body**
 5 **adopts the ordinance under subsection (e), sixty percent**
 6 **(60%);**
 7 **(C) for the third calendar year after the adopting body**
 8 **adopts the ordinance under subsection (e), forty percent**
 9 **(40%); or**
 10 **(D) for the fourth calendar year and each subsequent**
 11 **calendar year after the adopting body adopts the**
 12 **ordinance under subsection (e), thirty-three and**
 13 **thirty-four hundredths percent (33.34%).**
- 14 **STEP FOUR: Determine for each municipality or township**
 15 **the sum of the STEP ONE, STEP TWO, and STEP THREE**
 16 **percentages for the applicable calendar year.**
- 17 **STEP FIVE: Determine for each municipality or township the**
 18 **product of:**
- 19 **(A) the STEP FOUR percentage; multiplied by**
 20 **(B) total amount of revenues that are to be distributed as**
 21 **certified shares to all municipalities in the county or all**
 22 **townships in the county, whichever is applicable.**
- 23 SECTION 66. IC 6-8.1-3-11, AS AMENDED BY P.L.73-2017,
 24 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2019]: Sec. 11. (a) As used in this section, "secure electronic
 26 delivery service" means a service that:
- 27 (1) employs security procedures to provide, send, deliver, or
 28 otherwise communicate electronic records to the intended
 29 recipient using:
- 30 (A) security methods such as passwords, encryption, and
 31 matching electronic addresses to United States postal
 32 addresses; or
 33 (B) other security methods that are consistent with applicable
 34 law or industry standards; and
- 35 (2) operates subject to the applicable requirements of the
 36 Electronic Signatures in Global and National Commerce Act (15
 37 U.S.C. 7001 et seq.). ~~or IC 5-24.~~
- 38 (b) When a statute specifies that the department is required to send
 39 a document by mail, and the particular statute is silent as to the class
 40 or type of mailing to be used, the department satisfies the mailing
 41 requirement by mailing the document through any of the following
 42 methods:



- 1 (1) United States first-class mail;
- 2 (2) United States registered mail, return receipt requested;
- 3 (3) United States certified mail;
- 4 (4) a certificate of mailing; or
- 5 (5) a secure electronic delivery service, if the use of the secure
- 6 electronic delivery service is authorized under IC 6-8.1-6-7(b).

7 Subject to IC 6-8.1-6-7(b), the choice of the method is at the
8 department's discretion.

9 (c) The department may use any form of mailing in cases where a
10 mailing is not required by statute.

11 (d) The department shall adopt rules, guidelines, or other
12 instructions that set forth the procedures that department employees are
13 required to follow in sending a document that provides notice to a
14 taxpayer by mail under any of the methods described in subsection (b).

15 The procedures must include at least the following instructions:

- 16 (1) The date contained in the document must not precede the date
17 of the mailing.
- 18 (2) Each mailing of a document must be recorded in department
19 records, noting the date and time of the mailing.

20 SECTION 67. IC 6-8.1-3-26 IS ADDED TO THE INDIANA CODE
21 AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE JULY
22 1, 2019]: **Sec. 26. The department shall, before September 1 of each**
23 **year, submit a report to the interim study committee on fiscal**
24 **policy established by IC 2-5-1.3-4 summarizing the department's**
25 **systems modifications concerning geographic information systems**
26 **mapping of local income tax collection for purposes of allocating**
27 **local income tax based on the residency of a taxpayer.**

28 SECTION 68. IC 8-18-21-13, AS AMENDED BY P.L.146-2008,
29 SECTION 363, IS AMENDED TO READ AS FOLLOWS
30 [EFFECTIVE JULY 1, 2019]: Sec. 13. The annual operating budget of
31 a toll road authority is subject to

- 32 ~~(1) review by the county board of tax adjustment; and~~
- 33 ~~(2) review by the department of local government finance~~

34 as in the case of other political subdivisions.

35 SECTION 69. IC 8-22-3-23, AS AMENDED BY P.L.182-2009(ss),
36 SECTION 269, IS AMENDED TO READ AS FOLLOWS
37 [EFFECTIVE JULY 1, 2019]: Sec. 23. (a) The board shall annually
38 prepare a budget for the purpose of operating and maintenance
39 expenditures of the authority and shall calculate the tax levy necessary
40 to provide funds for the operating expenditures necessary to carry out
41 the powers, duties, and functions of the authority. The budget must be
42 prepared and submitted:



- 1 (1) before or at the same time;
 2 (2) in the same manner; and
 3 (3) with notice;

4 as provided by the statutes relating to the preparation of budgets by
 5 eligible entities. The budget is subject to the same review by ~~the county~~
 6 ~~tax adjustment board~~ and the department of local government finance
 7 as exists under the general statutes relating to budgets of eligible
 8 entities.

9 (b) If the eligible entity that established the authority is a county,
 10 city, or town, the fiscal body of that entity may review and modify the
 11 authority's operating and maintenance budget and the tax levy to meet
 12 it, in the same manner as the budgets and tax levies of executive
 13 departments of that entity are reviewed and modified. This power
 14 includes the power to reduce any item of salary.

15 (c) Whenever a tax levy is required to finance the budget of an
 16 authority that was established by a city or town, the fiscal body of the
 17 county also may review the budget and tax levy of the authority, unless
 18 the district:

- 19 (1) lies wholly within, or coincides with, the boundaries of a city
 20 or town;
 21 (2) is not the recipient of funds from a county-wide tax levy made
 22 specifically for the operating and maintenance budget for that
 23 authority; and
 24 (3) was established by the fiscal body of the city or town, acting
 25 independently.

26 However, the budget and tax levy of the authority are subject to review
 27 or modification by the fiscal body of the city or town with which it
 28 shares territory, in the same manner as the budgets and tax levies of the
 29 executive departments of that city or town are reviewed or modified.

30 (d) If an authority was established by another eligible entity or by
 31 two (2) or more eligible entities acting jointly, its operating and
 32 maintenance budget and the tax levy to meet it is subject to review and
 33 modification by the same body that reviews and modifies the budget of
 34 each of those entities in the same manner as the budgets and tax levies
 35 of those entities, including reduction of any item of salary.

36 (e) This subsection applies only to the airport authority established
 37 by the city of Gary. The following provisions apply if the board enters
 38 into a lease, management agreement, or other contract under an
 39 application approved by the Federal Aviation Administration under
 40 which the lessee or other operator agrees to lease, manage, or operate
 41 all or substantially all of the airport and its landing fields, air
 42 navigation facilities, and other buildings and structures owned by the



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authority:

(1) The board shall, to the extent permitted by federal law or any grant agreement, make distributions to the city of Gary from the payments received under the lease, management agreement, or other contract.

(2) The distributions to the city of Gary shall be made in installments and on the dates determined by the fiscal body of the city, and shall be paid to the fiscal officer of the city for deposit in the city's general fund.

(3) Money distributed to the city of Gary under this subsection may be used for any legal or corporate purpose of the city and may not be used to reduce the city's maximum levy under IC 6-1.1-18.5, but may be used at the discretion of the city fiscal body to reduce the property tax levy of the city for a particular year.

(f) The general assembly finds the following:

(1) The city of Gary faces:

(A) unique and distinct challenges due to high levels of unemployment, the character and occupancy of real estate, and the general economic conditions of the community; and

(B) unique and distinct opportunities related to transportation and economic development;

that are different in scope and type than those faced by other units of local government in Indiana.

(2) A unique approach is required to fully take advantage of the economic development potential of the city of Gary, the Gary/Chicago International Airport, and the Lake Michigan shoreline.

(3) The powers and responsibilities provided to the airport authority established by the city of Gary by subsection (e) and the other provisions of this chapter are appropriate and necessary to carry out the public purposes of encouraging economic development and further facilitating the provision of air transportation services and economic development projects in the city of Gary.

(4) The exercise of the powers and responsibilities granted to the airport authority established by the city of Gary by subsection (e) and the other provisions of this chapter is critical to economic development not only in the city of Gary, but throughout northwest Indiana, and is a public purpose.

(5) Economic development benefits the health and welfare of the people of Indiana, is a public use and purpose for which public



1 money may be spent, and is of public utility and benefit.

2 SECTION 70. IC 8-22-3.5-9, AS AMENDED BY P.L.203-2011,
3 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JANUARY 1, 2020]: Sec. 9. (a) As used in this section, "base assessed
5 value" means:

6 (1) the net assessed value of all the tangible property as finally
7 determined for the assessment date immediately preceding the
8 effective date of the allocation provision of the commission's
9 resolution adopted under section 5 or 9.5 of this chapter,
10 notwithstanding the date of the final action taken under section 6
11 of this chapter; plus

12 (2) to the extent it is not included in subdivision (1), the net
13 assessed value of property that is assessed as residential property
14 under the rules of the department of local government finance,
15 **within the airport development zone**, as finally determined for
16 **any the current** assessment date. ~~after the effective date of the~~
17 ~~allocation provision.~~

18 However, subdivision (2) applies only to an airport development zone
19 established after June 30, 1997, and the portion of an airport
20 development zone established before June 30, 1997, that is added to an
21 existing airport development zone.

22 (b) A resolution adopted under section 5 of this chapter and
23 confirmed under section 6 of this chapter must include a provision with
24 respect to the allocation and distribution of property taxes for the
25 purposes and in the manner provided in this section.

26 (c) The allocation provision must:

27 (1) apply to the entire airport development zone; and

28 (2) require that any property tax on taxable tangible property
29 subsequently levied by or for the benefit of any public body
30 entitled to a distribution of property taxes in the airport
31 development zone be allocated and distributed as provided in
32 subsections (d) and (e).

33 (d) Except as otherwise provided in this section:

34 (1) the proceeds of the taxes attributable to the lesser of:

35 (A) the assessed value of the tangible property for the
36 assessment date with respect to which the allocation and
37 distribution is made; or

38 (B) the base assessed value;

39 shall be allocated and, when collected, paid into the funds of the
40 respective taxing units; and

41 (2) the excess of the proceeds of the property taxes imposed for
42 the assessment date with respect to which the allocation and



1 distribution are made that are attributable to taxes imposed after
 2 being approved by the voters in a referendum or local public
 3 question conducted after April 30, 2010, not otherwise included
 4 in subdivision (1) shall be allocated to and, when collected, paid
 5 into the funds of the taxing unit for which the referendum or local
 6 public question was conducted.

7 (e) All of the property tax proceeds in excess of those described in
 8 subsection (d) shall be allocated to the eligible entity for the airport
 9 development zone and, when collected, paid into special funds as
 10 follows:

11 (1) The commission may determine that a portion of tax proceeds
 12 shall be allocated to a training grant fund to be expended by the
 13 commission without appropriation solely for the purpose of
 14 reimbursing training expenses incurred by public or private
 15 entities in the training of employees for the qualified airport
 16 development project.

17 (2) The commission may determine that a portion of tax proceeds
 18 shall be allocated to a debt service fund and dedicated to the
 19 payment of principal and interest on revenue bonds or a loan
 20 contract of the board of aviation commissioners or airport
 21 authority for a qualified airport development project, to the
 22 payment of leases for a qualified airport development project, or
 23 to the payment of principal and interest on bonds issued by an
 24 eligible entity to pay for qualified airport development projects in
 25 the airport development zone or serving the airport development
 26 zone.

27 (3) The commission may determine that a part of the tax proceeds
 28 shall be allocated to a project fund and used to pay expenses
 29 incurred by the commission for a qualified airport development
 30 project that is in the airport development zone or is serving the
 31 airport development zone.

32 (4) Except as provided in subsection (f), all remaining tax
 33 proceeds after allocations are made under subdivisions (1), (2),
 34 and (3) shall be allocated to a project fund and dedicated to the
 35 reimbursement of expenditures made by the commission for a
 36 qualified airport development project that is in the airport
 37 development zone or is serving the airport development zone.

38 (f) Before July 15 of each year, the commission shall do the
 39 following:

40 (1) Determine the amount, if any, by which tax proceeds allocated
 41 to the project fund in subsection (e)(3) in the following year will
 42 exceed the amount necessary to satisfy amounts required under



- 1 subsection (e).
 2 (2) Provide a written notice to the county auditor and the officers
 3 who are authorized to fix budgets, tax rates, and tax levies under
 4 IC 6-1.1-17-5 for each of the other taxing units that is wholly or
 5 partly located within the allocation area. The notice must:
 6 (A) state the amount, if any, of excess tax proceeds that the
 7 commission has determined may be allocated to the respective
 8 taxing units in the manner prescribed in subsection (d)(1); or
 9 (B) state that the commission has determined that there are no
 10 excess tax proceeds that may be allocated to the respective
 11 taxing units in the manner prescribed in subsection (d)(1).
 12 The county auditor shall allocate to the respective taxing units the
 13 amount, if any, of excess tax proceeds determined by the
 14 commission.
 15 (g) When money in the debt service fund and in the project fund is
 16 sufficient to pay all outstanding principal and interest (to the earliest
 17 date on which the obligations can be redeemed) on revenue bonds
 18 issued by the board of aviation commissioners or airport authority for
 19 the financing of qualified airport development projects, all lease rentals
 20 payable on leases of qualified airport development projects, and all
 21 costs and expenditures associated with all qualified airport
 22 development projects, money in the debt service fund and in the project
 23 fund in excess of those amounts shall be paid to the respective taxing
 24 units in the manner prescribed by subsection (d)(1).
 25 (h) Property tax proceeds allocable to the debt service fund under
 26 subsection (e)(2) must, subject to subsection (g), be irrevocably
 27 pledged by the eligible entity for the purpose set forth in subsection
 28 (e)(2).
 29 (i) Notwithstanding any other law, each assessor shall, upon petition
 30 of the commission, reassess the taxable tangible property situated upon
 31 or in, or added to, the airport development zone effective on the next
 32 assessment date after the petition.
 33 (j) Notwithstanding any other law, the assessed value of all taxable
 34 tangible property in the airport development zone, for purposes of tax
 35 limitation, property tax replacement, and formulation of the budget, tax
 36 rate, and tax levy for each political subdivision in which the property
 37 is located is the lesser of:
 38 (1) the assessed value of the tangible property as valued without
 39 regard to this section; or
 40 (2) the base assessed value.
 41 SECTION 71. IC 12-29-2-2, AS AMENDED BY P.L.76-2018,
 42 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JANUARY 1, 2019 (RETROACTIVE)]; Sec. 2. (a) A county shall
 2 provide funding for the operation of community mental health centers
 3 in the amount determined under subsection (b) or, in the case of
 4 Marion County for calendar year 2019, calendar year 2020, and
 5 calendar year 2021, the amount determined under subsection (c).

6 (b) Except as provided in subsection (c), the amount of funding
 7 under subsection (a) for a calendar year is ~~the result~~ equal to ~~the~~
 8 **following:**

9 **(1) The county's maximum appropriation amount for the**
 10 **operation of community mental health centers determined**
 11 **under this chapter in the previous calendar year, if the STEP**
 12 **THREE result under the following formula is less than or**
 13 **equal to zero (0):**

14 **STEP ONE: Determine the amount of the certified levy for**
 15 **funds subject to the civil maximum levy in the immediately**
 16 **preceding calendar year minus the amount of credits**
 17 **granted under IC 6-1.1-20.6 that were allocated to funds**
 18 **subject to the civil maximum levy in the immediately**
 19 **preceding calendar year, as determined by the department**
 20 **of local government finance under IC 6-1.1-20.6-11.**

21 **STEP TWO: Determine the amount of the certified levy**
 22 **for funds subject to the civil maximum levy in the year**
 23 **prior to the immediately preceding calendar year minus**
 24 **the amount of credits granted under IC 6-1.1-20.6 that**
 25 **were allocated to funds subject to the civil maximum levy**
 26 **in the year prior to the immediately preceding calendar**
 27 **year, as determined by the department of local government**
 28 **finance under IC 6-1.1-20.6-11.**

29 **STEP THREE: Determine the remainder of the STEP**
 30 **ONE amount minus the STEP TWO amount.**

31 **(+) (2) If the STEP THREE result under the formula in**
 32 **subdivision (1) is greater than zero (0), then the county's**
 33 **maximum appropriation amount for the operation of community**
 34 **mental health centers determined under this chapter in the**
 35 **previous calendar year, multiplied by the greater of:**

36 **(2) the greater of:**

37 **(A) one (1); or**

38 **(B) the result of STEP SIX of the following formula:**

39 **(i) the amount of the county's general fund property tax levy**
 40 **that was imposed in the previous calendar year, minus the**
 41 **amount of credits granted under IC 6-1.1-20.6 that were**
 42 **allocated to the county general fund in the previous calendar**



1 year; divided by

2 (ii) the amount of the county's general fund property tax levy
3 that was imposed in the year preceding the previous
4 calendar year, minus the amount of credits granted under
5 IC 6-1.1-20.6 that were allocated to the county general fund
6 in the year preceding the previous calendar year.

7 **STEP ONE: Determine the assessed value growth**
8 **quotient for the year under IC 6-1.1-18.5 minus one (1).**

9 **STEP TWO: Determine the amount of the certified levy**
10 **for funds subject to the civil maximum levy in the**
11 **immediately preceding calendar year minus the amount**
12 **of credits granted under IC 6-1.1-20.6 that were**
13 **allocated to funds subject to the civil maximum levy in**
14 **the immediately preceding calendar year, as determined**
15 **by the department of local government finance under**
16 **IC 6-1.1-20.6-11.**

17 **STEP THREE: Determine the amount of the certified**
18 **levy for funds subject to the civil maximum levy in the**
19 **immediately preceding calendar year.**

20 **STEP FOUR: Determine the result of the STEP TWO**
21 **amount divided by the STEP THREE amount.**

22 **STEP FIVE: Determine the product of the STEP ONE**
23 **amount multiplied by the STEP FOUR result.**

24 **STEP SIX: Determine the STEP FIVE amount plus one**
25 **(1).**

26 The department of local government finance shall verify the maximum
27 appropriation calculation under this subsection as part of the
28 certification of the county's budget under IC 6-1.1-17. **For taxes due**
29 **and payable in 2020, the department of local government finance**
30 **shall calculate the maximum appropriation under this subsection**
31 **as if the taxes were due and payable in 2019.**

32 (c) This subsection applies only in calendar year 2019, calendar year
33 2020, and calendar year 2021. In the case of Marion County, the
34 amount of funding under subsection (a) for a calendar year is
35 determined under this subsection and is equal to the following:

36 (1) For calendar year 2019, the sum of:

37 (A) the actual amount of the appropriations by the county for
38 community mental health centers under this chapter in 2018;
39 plus

40 (B) the result of thirty-three percent (33%) multiplied by the
41 result of:

42 (i) the amount that would have, except for the application of



- 1 this subsection, applied to the county under subsection (b)
 2 for calendar year 2019; minus
 3 (ii) the actual amount of the appropriations by the county for
 4 community mental health centers under this chapter in 2018.
- 5 (2) For calendar year 2020, the sum of:
 6 (A) the actual amount of the appropriations by the county for
 7 community mental health centers under this chapter in 2019;
 8 plus
 9 (B) the result of sixty-six percent (66%) multiplied by the
 10 result of:
 11 (i) the amount that would have, except for the application of
 12 this subsection, applied to the county under subsection (b)
 13 for calendar year 2020; minus
 14 (ii) the actual amount of the appropriations by the county for
 15 community mental health centers under this chapter in 2019.
- 16 (3) For calendar year 2021, the amount that would have, except
 17 for the application of this subsection, applied to the county under
 18 subsection (b) for calendar year 2021.
- 19 The department of local government finance shall verify the maximum
 20 appropriation calculation under this subsection as part of the
 21 certification of the county's budget under IC 6-1.1-17. This subsection
 22 expires January 1, 2022.
- 23 (d) The funding provided by a county under this section shall be
 24 used solely for:
 25 (1) the operations of community mental health centers serving the
 26 county; or
 27 (2) contributing to the nonfederal share of medical assistance
 28 payments to community mental health centers serving the county.
- 29 SECTION 72. IC 13-18-15-2, AS AMENDED BY P.L.228-2015,
 30 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2019]: Sec. 2. (a) The persons involved shall negotiate the
 32 terms for connection and service under this chapter.
- 33 (b) If service is ordered under this chapter, a receiver of that service
 34 that is located in an unincorporated area may grant a waiver to a
 35 municipality providing the service. A waiver under this section:
 36 (1) must waive the receiver's right of remonstrance against
 37 annexation of the areas in which the service is to be provided; and
 38 (2) may be one (1) of the terms for connection and service
 39 described in subsection (a).
- 40 (c) The waiver, if granted:
 41 (1) shall be noted on the deed of each property affected and
 42 recorded as provided by law; and



- 1 (2) is considered a covenant running with the land.
- 2 ~~(d) Notwithstanding any other law, a waiver of the right of~~
3 ~~remonstrance executed after June 30, 2015, expires not later than~~
4 ~~fifteen (15) years after the date the waiver was executed.~~
- 5 ~~(e)~~ **(d)** This subsection applies to any deed recorded after June 30,
6 2015. This subsection applies only to property that is subject to a
7 remonstrance waiver. A municipality shall, within a reasonable time
8 after the recording of a deed to property located within the
9 municipality, provide written notice to the property owner that a waiver
10 of the right of remonstrance exists with respect to the property.
- 11 **(e) A remonstrance waiver executed before July 1, 2003, is void.**
12 **This subsection does not invalidate an annexation that was effective**
13 **on or before July 1, 2019.**
- 14 **(f) A remonstrance waiver executed after June 30, 2003, and**
15 **before July 1, 2019, is subject to the following:**
- 16 **(1) The waiver is void unless the waiver was recorded:**
17 **(A) before January 1, 2020; and**
18 **(B) with the county recorder of the county where the**
19 **property subject to the waiver is located.**
- 20 **(2) A waiver that is not void under subdivision (1) expires not**
21 **later than fifteen (15) years after the date the waiver is**
22 **executed.**
- 23 **This subsection does not invalidate an annexation that was effective**
24 **on or before July 1, 2019.**
- 25 **(g) A remonstrance waiver executed after June 30, 2019, is**
26 **subject to the following:**
- 27 **(1) The waiver is void unless the waiver is recorded:**
28 **(A) not later than thirty (30) business days after the date**
29 **the waiver was executed; and**
30 **(B) with the county recorder of the county where the**
31 **property subject to the waiver is located.**
- 32 **(2) A waiver that is not void under subdivision (1) expires not**
33 **later than fifteen (15) years after the date the waiver is**
34 **executed.**
- 35 **This subsection does not invalidate an annexation that was effective**
36 **on or before July 1, 2019.**
- 37 SECTION 73. IC 14-27-6-46 IS AMENDED TO READ AS
38 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 46. (a) The board shall
39 do the following:
- 40 (1) Annually prepare a budget for the operation and capital
41 expenditures of the authority.
- 42 (2) Calculate the tax levy necessary to provide money for the



1 operating expenditures necessary to carry out the powers, duties,
 2 and functions of the authority together with any capital
 3 expenditures that are included in the annual budget.

4 (b) The budget shall be prepared and submitted at the same time and
 5 in the same manner as provided by the statutes relating to the
 6 preparation of budgets by cities. The budget is subject to the same
 7 review by ~~the county tax adjustment board~~ and the department of local
 8 government finance as under the statutes relating to budgets of cities.

9 (c) The budgets and the tax levies are subject to review and
 10 modification by the fiscal body of a city and county within the district
 11 in the same manner as the budgets and tax levies of the executive
 12 departments of the city.

13 SECTION 74. IC 14-30-2-19, AS AMENDED BY P.L.146-2008,
 14 SECTION 426, IS AMENDED TO READ AS FOLLOWS
 15 [EFFECTIVE JULY 1, 2019]: Sec. 19. The commission shall prepare
 16 an annual budget for the commission's operation and other
 17 expenditures under IC 6-1.1-17. ~~However, the annual budget is not~~
 18 ~~subject to review and modification by the county board of tax~~
 19 ~~adjustment of any county. Notwithstanding any other law, the budget~~
 20 ~~of the commission shall be treated for all other purposes as if the~~
 21 ~~appropriate county board of tax adjustment had approved the budget.~~

22 SECTION 75. IC 14-30-4-16, AS AMENDED BY P.L.146-2008,
 23 SECTION 427, IS AMENDED TO READ AS FOLLOWS
 24 [EFFECTIVE JULY 1, 2019]: Sec. 16. (a) The commission shall
 25 prepare an annual budget for the commission's operation and other
 26 expenditures under IC 6-1.1-17. ~~The annual budget is subject to review~~
 27 ~~and modification by the county board of tax adjustment of any~~
 28 ~~participating county.~~

29 (b) The commission is not eligible for funding through the Wabash
 30 River heritage corridor commission established by IC 14-13-6-6.

31 SECTION 76. IC 14-33-9-1, AS AMENDED BY P.L.255-2017,
 32 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2019]: Sec. 1. (a) Except as provided in IC 6-1.1-17-20, the
 34 budget of a district:

35 (1) must be prepared and submitted:

36 (A) at the same time;

37 (B) in the same manner; and

38 (C) with notice;

39 as is required by statute for the preparation of budgets by
 40 municipalities; and

41 (2) if the district imposes a levy, is subject to the same review by

42 (A) ~~the county board of tax adjustment; and~~



- 1 ~~(B)~~ the department of local government finance
 2 as is required by statute for the budgets of municipalities.
 3 (b) If a district is established in more than one (1) county:
 4 (1) except as provided in subsection (c), the budget shall be
 5 certified to the auditor of the county in which is located the court
 6 that had exclusive jurisdiction over the establishment of the
 7 district; and
 8 (2) notice must be published in each county having land in the
 9 district. Any taxpayer in the district is entitled to be heard before
 10 ~~the county board of tax adjustment and, after December 31, 2008,~~
 11 the fiscal body of each county having jurisdiction.
 12 (c) If one (1) of the counties in a district contains either a first or
 13 second class city located in whole or in part in the district, the budget:
 14 (1) shall be certified to the auditor of that county; and
 15 (2) is subject to review at the county level only by ~~the county~~
 16 ~~board of tax adjustment and, after December 31, 2008,~~ the fiscal
 17 body of that county.

18 SECTION 77. IC 16-22-3-19 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 19. (a) This section
 20 applies to a medical care trust board appointed by a county executive
 21 to govern a nonexpendable trust fund established under section 17(j)
 22 or 18(e) of this chapter.

23 (b) The county executive may adopt an ordinance providing that the
 24 medical care trust board is subject to this section.

25 (c) After the effective date of an ordinance adopted under
 26 subsection (b), the medical care trust board may do the following:

27 (1) Approve and the treasurer may disburse payment of a claim
 28 against the trust for payment of hospital and medical services
 29 provided to an indigent person and reasonable administrative
 30 expenses, without the necessity of filing a claim with the county
 31 auditor for approval by the county executive.

32 (2) **Except as provided in section 19.5 of this chapter,** invest
 33 the funds of the trust:

34 (A) in accordance with IC 5-13-9 and guidelines adopted by
 35 the board under IC 5-13-9-1; and

36 (B) without being subject to guidelines adopted by the county
 37 executive under IC 5-13-9-1.

38 SECTION 78. IC 16-22-3-19.5 IS ADDED TO THE INDIANA
 39 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 40 [EFFECTIVE JULY 1, 2019]: **Sec. 19.5. (a) This section applies to a**
 41 **county that before 1990 sold its hospital property and established**
 42 **a medical care trust board to hold the proceeds from the sale.**



1 (b) As used in this section, "trust board" refers to a medical
2 care trust board established to hold the proceeds from the sale of
3 a county hospital.

4 (c) The trust board shall contract with investment managers,
5 investment advisors, investment counsel, trust companies, banks,
6 or other finance professionals to assist the trust board in an
7 investment program. Money held by the trust board must be
8 invested in accordance with the terms of an investment policy
9 statement developed by the board of directors of the trust board
10 with an investment advisor that:

11 (1) is approved by the board of directors; and

12 (2) complies with the diversification, risk management, and
13 other fiduciary requirements common to the management of
14 charitable trusts, including that the funds of the trust board
15 must be invested according to the prudent investor rule. The
16 investment policy statement must include the limitation on the
17 investment in equities specified in subsection (e).

18 (d) Money held by the trust board:

19 (1) may be invested in any legal, marketable securities; and

20 (2) is not subject to any other investment limitations in the
21 law, other than the limitations under this section and the
22 limitations in the investment policy statement.

23 (e) The total amount of the funds invested by the trust board in
24 equity securities under this section may not exceed fifty-five
25 percent (55%) of the total value of the portfolio of funds invested
26 by the trust board under this section. However:

27 (1) an investment that complies with this subsection when the
28 investment is made remains legal even if a subsequent change
29 in the value of the investment or a change in the value of the
30 total portfolio of funds invested by the trust board causes the
31 percentage of investments in equity securities to exceed the
32 fifty-five percent (55%) limit on equity securities; and

33 (2) if the total amount of the funds invested by a trust board
34 in equity securities exceeds the fifty-five percent (55%) limit
35 on equity securities because of a change described in
36 subdivision (1), the investments by the trust board must be
37 rebalanced to comply with the fifty-five percent (55%) limit
38 on equity investments not later than one hundred twenty (120)
39 days after the equity investments first exceed that limit.

40 (f) The following apply to the trust board:

41 (1) The trust board must be audited annually by an
42 independent third party auditor.



1 **(2) The board of directors of the trust board must meet at**
 2 **least quarterly to receive a quarterly compliance and**
 3 **performance update from the investment advisor.**

4 **(3) Three (3) nonvoting advisors who are officers of different**
 5 **county designated depositories shall attend the quarterly**
 6 **meetings in an advisory capacity to assist the board of**
 7 **directors of the trust board:**

8 **(A) in reviewing the compliance and performance report**
 9 **from the investment advisor; and**

10 **(B) in reviewing the annual audit required by subdivision**
 11 **(1).**

12 **The three (3) nonvoting advisors may not vote on any action**
 13 **of the board of directors. The board of directors of the trust**
 14 **board shall by majority vote select the three (3) depositories**
 15 **from which the three (3) nonvoting advisors will be chosen.**
 16 **Each of the three (3) depositories selected under this**
 17 **subdivision shall select an officer of the depository to serve as**
 18 **one (1) of the three (3) nonvoting advisors. Each nonvoting**
 19 **advisor shall serve a term of three (3) years, and the**
 20 **nonvoting advisor shall continue to serve until a successor is**
 21 **selected. However, to provide for staggered terms, the board**
 22 **of directors of the trust board shall provide that the initial**
 23 **term of one (1) nonvoting advisor is one (1) year, the initial**
 24 **term of one (1) nonvoting advisor is two (2) years, and the**
 25 **initial term of one (1) nonvoting advisor is three (3) years. For**
 26 **purposes of avoiding a conflict of interest, a financial**
 27 **institution for which a nonvoting advisor is an officer (and**
 28 **any affiliate of such a financial institution) may not receive a**
 29 **commission or other compensation for investments made by**
 30 **the trust board under this section.**

31 SECTION 79. IC 16-23-1-40 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 40. (a) The governing
 33 board may request a cumulative hospital building fund and a tax rate
 34 upon all taxable property in the county in which the hospital is located
 35 to finance the fund. If a resolution is approved by majority vote of all
 36 members at a regular or special board meeting, the resolution shall be
 37 certified to the county auditor, who shall submit the resolution to the
 38 county executive for preliminary approval and recommendation. Upon
 39 the approval of the county executive, the county auditor shall publish
 40 notice of a public hearing before the county council on the
 41 establishment of a cumulative hospital building fund and tax rate in
 42 each year.



1 (b) The cumulative building tax rate begins in any calendar year
 2 when all proceedings to establish the tax rate have been completed
 3 before August 2 in that year. The rate is levied on each one hundred
 4 dollars (\$100) of taxable property for that year, payable in the next
 5 year, and continues each year for a term not exceeding twelve (12)
 6 years. The resolution of the board must specify the following:

7 (1) The number of years.

8 (2) The effective date when the tax levy begins.

9 (3) The amount of ~~the~~ rate on each one hundred dollars (\$100) of
 10 taxable property.

11 (4) Any other pertinent facts considered advisable by the board.

12 (c) Except as provided in subsections (f) through (h), the rate on
 13 each one hundred dollars (\$100) may be reduced but not increased by
 14 the department of local government finance in approving a cumulative
 15 building tax rate. The rate as finally fixed by the department of local
 16 government finance is final. However, the county fiscal body, by
 17 three-fourths (3/4) affirmative vote of the county fiscal body's
 18 members, may reduce the rate in any given year or years to meet an
 19 emergency existing in the county, but the temporary reduction affects
 20 the rate only in the year when the action is taken. The rate is
 21 automatically restored to the rate's original amount in each succeeding
 22 year of the established period except in any other year when another
 23 emergency reduction is made. The rate is subject to review each year
 24 by the county fiscal body, but the ~~county tax adjustment board and~~
 25 department of local government finance may not reduce the rate below
 26 the original rate established and approved by vote of the county fiscal
 27 body unless the county fiscal body reduces the rate.

28 (d) The county fiscal body, city fiscal body, ~~county tax adjustment~~
 29 ~~board~~, or department of local government finance does not have power
 30 or jurisdiction over the annual budget and appropriations, additional
 31 appropriations, or transfer of money unless the action involves the
 32 expenditure or raising of money derived from property taxes. If the
 33 cumulative building fund is the only hospital fund raised by taxation,
 34 section 31 of this chapter controls.

35 (e) The cumulative building fund raised may be properly and safely
 36 invested or reinvested by the board to produce an income until there is
 37 an immediate need for the fund's use. The fund and any income derived
 38 from investment or reinvestment of the fund may be used as follows:

39 (1) To purchase real property and grounds for hospital purposes.

40 (2) To remodel or make major repairs on any hospital building.

41 (3) To erect and construct hospital buildings or additions or
 42 extensions to the buildings.



1 (4) For any other major capital improvements, but not for current
2 operating expenses or to meet a deficiency in operating funds.

3 (f) Not later than August 1 of any year, ten (10) or more taxpayers
4 in the county may file with the county auditor of the county in which
5 the hospital is located a petition for reduction or rescission of the
6 cumulative building tax rate. The petition must set forth the taxpayers'
7 objections to the tax rate. The petition shall be certified to the
8 department of local government finance.

9 (g) Upon receipt of a petition under subsection (f), the department
10 of local government finance shall, within a reasonable time, fix a date
11 for a hearing on the petition. The hearing must be held in the county in
12 which the hospital is located. Notice of the hearing shall be given to the
13 county fiscal body and to the first ten (10) taxpayers whose names
14 appear on the petition. The notice must be in the form of a letter signed
15 by the secretary or any member of the department of local government
16 finance, sent by mail with full prepaid postage to the county fiscal body
17 and to the taxpayers at their usual places of residence at least five (5)
18 days before the date fixed for the hearing.

19 (h) After the hearing under subsection (g), the department of local
20 government finance shall approve, disapprove, or modify the request
21 for reduction or rescission of the tax rate and shall certify that decision
22 to the county auditor of the county in which the hospital is located.

23 SECTION 80. IC 20-45-7-20, AS AMENDED BY P.L.146-2008,
24 SECTION 492, IS AMENDED TO READ AS FOLLOWS
25 [EFFECTIVE JULY 1, 2019]: Sec. 20. (a) The county auditor shall
26 compute the amount of the tax to be levied each year. Before August
27 2, the county auditor shall certify the amount to the county council.

28 (b) The tax rate shall be advertised and fixed by the county council
29 in the same manner as other property tax rates. The tax rate shall be
30 subject to all applicable law relating to review by ~~the county board of~~
31 ~~tax adjustment~~ and the department of local government finance.

32 (c) The department of local government finance shall certify the tax
33 rate at the time it certifies the other county tax rates.

34 (d) The department of local government finance shall raise or lower
35 the tax rate to the tax rate provided in this chapter, regardless of
36 whether the certified tax rate is below or above the tax rate advertised
37 by the county.

38 SECTION 81. IC 20-45-8-20, AS AMENDED BY P.L.146-2008,
39 SECTION 493, IS AMENDED TO READ AS FOLLOWS
40 [EFFECTIVE JULY 1, 2019]: Sec. 20. The tax levy is subject to all
41 laws concerning review by ~~the county board of tax adjustment~~ and the
42 department of local government finance.



1 SECTION 82. IC 33-26-7-1, AS AMENDED BY P.L.154-2006,
 2 SECTION 70, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2019]: Sec. 1. **(a) Subject to Notwithstanding IC 4-6-2-11 or**
 4 **IC 4-6-5-3, and the written approval of the attorney general,** a township
 5 assessor, a county assessor, a county auditor, a member of a county
 6 property tax assessment board of appeals, or a county property tax
 7 assessment board of appeals that:

8 (1) made an original determination that is the subject of a judicial
 9 proceeding in the tax court; and

10 (2) is a defendant in a judicial proceeding in the tax court;
 11 may elect to be represented in the judicial proceeding by an attorney
 12 selected and paid by the defendant, the township, or the county.

13 **(b) For purposes of this section, a party identified in subsection**
 14 **(a) may elect to be represented by the office of the attorney general**
 15 **under a written agreement between the party and the office of the**
 16 **attorney general.**

17 SECTION 83. IC 33-32-2-9, AS AMENDED BY P.L.279-2013,
 18 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2019]: Sec. 9. (a) As used in this section, "training courses"
 20 refers to training courses related to the office of circuit court clerk that
 21 are compiled or developed by the Association of Indiana Counties and
 22 approved by the state board of accounts.

23 (b) An individual elected to the office of circuit court clerk ~~after~~
 24 ~~November 2, 2010;~~ shall complete at least:

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

26 (2) forty (40) hours of training courses within three (3) years;
 27 after the individual is elected to the office of circuit court clerk.

28 (c) **An individual first elected to the office of circuit court clerk**
 29 **shall complete five (5) hours of newly elected official training**
 30 **courses before the individual first takes the office of circuit court**
 31 **clerk.** A training course that an individual completes

32 ~~(1) after being elected to the office of circuit court clerk; and~~

33 ~~(2) before the individual begins serving in the office of circuit~~
 34 ~~court clerk;~~

35 **under this subsection** shall be counted toward the **individual's**
 36 **requirements under subsection (b).**

37 (d) An individual shall fulfill the training requirements established
 38 by subsection (b) for each term to which the individual is elected as
 39 circuit court clerk.

40 **(e) The failure of an individual to complete the training required**
 41 **by this section does not prevent the individual from taking an office**
 42 **to which the individual was elected.**



1 (e) (f) This subsection applies only to an individual appointed to fill
 2 a vacancy in the office of circuit court clerk. An individual described
 3 in this subsection may, but is not required to, take training courses
 4 required by subsection (b). If an individual described in this subsection
 5 takes a training course required by subsection (b) for an elected circuit
 6 court clerk, the county shall pay for the training course as if the
 7 individual had been an elected circuit court clerk.

8 SECTION 84. IC 36-1-8.5-2, AS AMENDED BY P.L.191-2015,
 9 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 UPON PASSAGE]: Sec. 2. As used in this chapter, "covered person"
 11 means:

- 12 (1) a judge;
 13 (2) a law enforcement officer;
 14 (3) a victim of domestic violence; or
 15 (4) a public official; or
 16 **(5) the surviving spouse of a person described in subdivisions**
 17 **(1) through (4), if the person was killed in the line of duty.**

18 SECTION 85. IC 36-1-10-7, AS AMENDED BY P.L.233-2015,
 19 SECTION 329, IS AMENDED TO READ AS FOLLOWS
 20 [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]: Sec. 7. (a)
 21 Except as provided in subsection (b); As used in this section,
 22 "threshold amount" means two hundred fifty thousand dollars
 23 (\$250,000).

24 **(b) This section does not apply if the total annual cost of the**
 25 **lease is less than the threshold amount.**

26 (c) A leasing agent **for a political subdivision, other than a school**
 27 **corporation**, may not lease a structure, transportation project, or
 28 system unless:

- 29 (1) the leasing agent receives a petition signed by fifty (50) or
 30 more taxpayers of the political subdivision or agency; and
 31 (2) the fiscal body of the political subdivision determines, after
 32 investigation, that the structure, transportation project, or system
 33 is needed.

34 **(b) This subsection applies only to a school corporation. A leasing**
 35 **agent may not lease a structure, transportation project, or system unless**
 36 **the governing body of the school corporation determines, after**
 37 **investigation, that the structure, transportation project, or system is**
 38 **needed.**

39 SECTION 86. IC 36-1-10-7.5 IS ADDED TO THE INDIANA
 40 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 41 [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]: **Sec. 7.5. (a)**
 42 **This section applies only to a school corporation.**



1 **(b) A leasing agent may not lease a structure, transportation**
 2 **project, or system unless the governing body of the school**
 3 **corporation determines, after investigation, that the structure,**
 4 **transportation project, or system is needed.**

5 SECTION 87. IC 36-1-10-14 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]:
 7 Sec. 14. **(a) As used in this section, "threshold amount" has the**
 8 **meaning set forth in section 7 of this chapter.**

9 **(b) This section does not apply if the total annual cost of the**
 10 **lease is less than the threshold amount.**

11 ~~(a)~~ **(c)** If lease rentals are payable, in whole or in part, from property
 12 taxes, ten (10) or more taxpayers in the political subdivision who
 13 disagree with the execution of a lease under this chapter may file a
 14 petition in the office of the county auditor of the county in which the
 15 leasing agent is located, within thirty (30) days after publication of
 16 notice of the execution of the lease. The petition must state the
 17 taxpayer's objections and the reasons why the lease is unnecessary or
 18 unwise.

19 ~~(b)~~ **(d)** The county auditor shall immediately certify a copy of the
 20 petition, together with other data necessary to present the questions
 21 involved, to the department of local government finance. Upon receipt
 22 of the certified petition and other data, the department of local
 23 government finance shall fix a time and place for the hearing of the
 24 matter. The hearing shall be held not less than five (5) nor more than
 25 thirty (30) days after the receipt of the certified documents.

26 ~~(c)~~ **(e)** The hearing shall be held in the political subdivision where
 27 the petition arose.

28 ~~(d)~~ **(f)** Notice of the hearing shall be given by the department of
 29 local government finance to the leasing agent and to the first ten (10)
 30 taxpayer petitioners listed on the petition by a letter signed by the
 31 commissioner or deputy commissioner of the department. The letter
 32 shall be sent to the first ten (10) taxpayer petitioners at their usual place
 33 of residence at least five (5) days before the date of the hearing. The
 34 decision by the department of local government finance on the
 35 objections presented in the petition is final.

36 SECTION 88. IC 36-1-10-22 IS ADDED TO THE INDIANA
 37 CODE AS A NEW SECTION TO READ AS FOLLOWS
 38 [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]: **Sec. 22. (a)**
 39 **This section applies only to a lease that meets all of the following:**

40 **(1) The lease was entered into before January 1, 2019.**

41 **(2) The total annual cost of the lease is less than two hundred**
 42 **fifty thousand dollars (\$250,000).**



1 **(3) Any one (1) of the following applies:**

2 **(A) The leasing agent did not comply with section 7(a) of**
 3 **this chapter (as in effect before January 1, 2019) before the**
 4 **lease was entered into.**

5 **(B) The leasing agent did not comply with section 14 of this**
 6 **chapter (as in effect before January 1, 2019) before the**
 7 **lease was entered into.**

8 **(C) The leasing agent did not comply with both section 7(a)**
 9 **of this chapter (as in effect before January 1, 2019) and**
 10 **section 14 of this chapter (as in effect before January 1,**
 11 **2019) before the lease was entered into.**

12 **(b) A lease described in subsection (a) is valid, notwithstanding**
 13 **the failure of the leasing agent to comply with section 7(a) of this**
 14 **chapter (as in effect before January 1, 2019), section 14 of this**
 15 **chapter (as in effect before January 1, 2019), or both section 7(a)**
 16 **of this chapter (as in effect before January 1, 2019) and section 14**
 17 **of this chapter (as in effect before January 1, 2019) before the lease**
 18 **was entered into.**

19 **(c) This section does not validate a lease described in subsection**
 20 **(a) for failures to comply with statutory requirements other than**
 21 **those set forth in section 7(a) of this chapter (as in effect before**
 22 **January 1, 2019) and section 14 of this chapter (as in effect before**
 23 **January 1, 2019).**

24 SECTION 89. IC 36-1-14-4 IS REPEALED [EFFECTIVE JULY 1,
 25 2019]. Sec. 4. (a) This section applies to a county that before 1990 sold
 26 its hospital property and established a trust to hold the proceeds from
 27 the sale.

28 (b) As used in this section, "trust" refers to a charitable trust
 29 established to hold the proceeds from the sale of a county hospital.

30 (c) The trustees of a trust shall contract with investment managers;
 31 investment advisors; investment counsel; trust companies; banks; or
 32 other finance professionals to assist the trustees in an investment
 33 program. Money held by the trust must be invested in accordance with
 34 the terms of an investment policy statement developed by the trustees
 35 with an investment advisor that:

36 (1) is approved by the trustees; and

37 (2) complies with the diversification, risk management, and other
 38 fiduciary requirements common to the management of charitable
 39 trusts; including that the funds of the trust must be invested
 40 according to the prudent investor rule. However, the investment
 41 policy statement may not allow the trust to invest in any
 42 investments in which the political subdivision that established the



- 1 trust is not permitted to invest under the Constitution of the State
 2 of Indiana. The investment policy statement must include the
 3 limitation on the investment in equities specified in subsection
 4 (c).
- 5 (d) Money held by the trust:
- 6 (1) may be invested in any legal, marketable securities; and
 7 (2) is not subject to any other investment limitations in the law,
 8 other than the limitations under this section and the limitations in
 9 the investment policy statement.
- 10 (e) The total amount of the funds invested by a trust in equity
 11 securities under this section may not exceed fifty-five percent (55%) of
 12 the total value of the portfolio of funds invested by the trust under this
 13 section. However:
- 14 (1) an investment that complies with this subsection when the
 15 investment is made remains legal even if a subsequent change in
 16 the value of the investment or a change in the value of the total
 17 portfolio of funds invested by the trust causes the percentage of
 18 investments in equity securities to exceed the fifty-five percent
 19 (55%) limit on equity securities; and
 20 (2) if the total amount of the funds invested by a trust in equity
 21 securities exceeds the fifty-five percent (55%) limit on equity
 22 securities because of a change described in subdivision (1); the
 23 investments by the trust must be rebalanced to comply with the
 24 fifty-five percent (55%) limit on equity investments not later than
 25 one hundred twenty (120) days after the equity investments first
 26 exceed that limit.
- 27 (f) The following apply if a trust is established under this section:
- 28 (1) To the extent that investment income earned on the principal
 29 amount of the trust during a calendar year exceeds five percent
 30 (5%) of the amount of the principal at the beginning of the
 31 calendar year, that excess investment income shall, for purposes
 32 of this section, be added to and be considered a part of the
 33 principal amount of the trust.
- 34 (2) An expenditure or transfer of any money that is part of the
 35 principal amount of the trust may be made only upon unanimous
 36 approval of the trustees.
- 37 (3) The trust must be audited annually by an independent third
 38 party auditor.
- 39 (4) The trustees must meet at least quarterly to receive a quarterly
 40 compliance and performance update from the investment advisor.
- 41 (5) Three (3) nonvoting advisors who are officers of different
 42 county designated depositories shall attend the quarterly meetings



1 in an advisory capacity to assist the trustees:

2 (A) in reviewing the compliance and performance report from
3 the investment advisor; and

4 (B) in reviewing the annual audit required by subdivision (3):

5 The three (3) nonvoting advisors may not vote on any action of
6 the board of trustees. The trustees shall by majority vote select the
7 three (3) depositories from which the three (3) nonvoting advisors
8 will be chosen. Each of the three (3) depositories selected under
9 this subdivision shall select an officer of the depository to serve
10 as one (1) of the three (3) nonvoting advisors. Each nonvoting
11 advisor shall serve a term of three (3) years; and the nonvoting
12 advisor shall continue to serve until a successor is selected.
13 However, to provide for staggered terms, the trustees shall
14 provide that the initial term of one (1) nonvoting advisor is one
15 (1) year; the initial term of one (1) nonvoting advisor is two (2)
16 years; and the initial term of one (1) nonvoting advisor is three (3)
17 years. For purposes of avoiding a conflict of interest, a financial
18 institution for which a nonvoting advisor is an officer (and any
19 affiliate of such a financial institution) may not receive a
20 commission or other compensation for investments made by the
21 trust under this section:

22 SECTION 90. IC 36-1-23-2, AS ADDED BY P.L.184-2015,
23 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JULY 1, 2019]: Sec. 2. A member of the fiscal body of a unit may not
25 participate in a vote on the adoption of the unit's budget and tax levies
26 if the member is: a volunteer firefighter in:

27 (1) an employee of a volunteer fire department; or

28 (2) a volunteer firefighter in a fire department;

29 that provides fire protection services to the unit under a contract
30 (excluding a mutual aid agreement) or as the unit's fire department.

31 SECTION 91. IC 36-2-5-3.7 IS ADDED TO THE INDIANA CODE
32 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
33 JANUARY 1, 2019 (RETROACTIVE)]: Sec. 3.7. (a) As used in this
34 section, "body" refers to either of the following:

35 (1) The county fiscal body.

36 (2) The county executive.

37 (b) The county fiscal body may establish a salary schedule that
38 includes compensation for a presiding officer or secretary of a
39 body that is greater than the compensation for other members of
40 the body, if all of the following are satisfied:

41 (1) All applicable requirements in this chapter are satisfied
42 with respect to the salary schedule that includes the additional



- 1 **compensation.**
- 2 **(2) The additional compensation is being provided because the**
- 3 **individual holding the position of presiding officer or**
- 4 **secretary:**
- 5 **(A) has additional duties; or**
- 6 **(B) attends additional meetings on behalf of the body;**
- 7 **as compared to other members of the body.**
- 8 **(3) The additional compensation amount applies only for time**
- 9 **periods during which the individual serves in the capacity as**
- 10 **presiding officer or secretary and:**
- 11 **(A) handles additional duties; or**
- 12 **(B) attends additional meetings on behalf of the body;**
- 13 **as compared to other members of the body.**
- 14 SECTION 92. IC 36-2-6-8, AS AMENDED BY P.L.146-2008,
- 15 SECTION 689, IS AMENDED TO READ AS FOLLOWS
- 16 [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]: Sec. 8. (a)
- 17 **Except as permitted by IC 36-2-5-3.7**, the county executive or a court
- 18 may not make an allowance to a county officer for:
- 19 (1) services rendered in a criminal action;
- 20 (2) services rendered in a civil action; or
- 21 (3) extra services rendered in the county officer's capacity as a
- 22 county officer.
- 23 (b) The county executive may make an allowance to the clerk of the
- 24 circuit court, county auditor, county treasurer, county sheriff, township
- 25 assessor (if any), or county assessor, or to any of those officers'
- 26 employees, only if:
- 27 (1) the allowance is specifically required by law; or
- 28 (2) the county executive finds, on the record, that the allowance
- 29 is necessary in the public interest.
- 30 (c) A member of the county executive who recklessly violates
- 31 subsection (b) commits a Class C misdemeanor and forfeits the
- 32 member's office.
- 33 SECTION 93. IC 36-2-7-19, AS AMENDED BY P.L.127-2017,
- 34 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 35 JULY 1, 2019]: Sec. 19. (a) As used in this section, "fund" refers to a
- 36 county elected officials training fund established under subsection (b).
- 37 (b) Each county legislative body shall ~~before July 1, 2011,~~ establish
- 38 a county elected officials training fund to supplement appropriations
- 39 that may come from the county general fund to provide training of
- 40 elected officials. The county fiscal body shall appropriate money from
- 41 the fund.
- 42 (c) The fund consists of money deposited under IC 36-2-7.5-6(b)(2)



1 and any other sources required or permitted by law. Money in the fund
2 does not revert to the county general fund.

3 (d) Money in the fund shall be used solely to provide training of:

4 **(1) county elected officials; and**

5 **(2) individuals first elected to a county office;**

6 required by IC 33-32-2-9, IC 36-2-9-2.5, IC 36-2-9.5-2.5,
7 IC 36-2-10-2.5, IC 36-2-11-2.5, and IC 36-2-12-2.5.

8 **(e) Except as provided in IC 5-11-14-1, money in the fund may**
9 **be used to provide any of the following:**

10 **(1) Travel, lodging, and related expenses associated with any**
11 **training paid for from the fund.**

12 **(2) Training of one (1) or more designees of a county elected**
13 **official if sufficient funds are appropriated by the county**
14 **fiscal body.**

15 SECTION 94. IC 36-2-9-2.5, AS AMENDED BY P.L.279-2013,
16 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 JULY 1, 2019]: Sec. 2.5. (a) As used in this section, "training courses"
18 refers to training courses related to the office of county auditor that are
19 compiled or developed by the Association of Indiana Counties and
20 approved by the state board of accounts.

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

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

24 (2) forty (40) hours of training courses within three (3) years;

25 after the individual is elected to the office of county auditor.

26 **(c) An individual first elected to the office of county auditor**
27 **shall complete five (5) hours of newly elected official training**
28 **courses before the individual first takes the office of county**
29 **auditor.** A training course that an individual completes

30 **(1) after being elected to the office of county auditor; and**

31 **(2) before the individual begins serving in the office of county**
32 **auditor;**

33 **under this subsection** shall be counted toward the requirements under
34 subsection (b).

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

38 **(e) The failure of an individual to complete the training required**
39 **by this section does not prevent the individual from taking an office**
40 **to which the individual was elected.**

41 ~~(e)~~ **(f)** This subsection applies only to an individual appointed to fill
42 a vacancy in the office of county auditor. An individual described in



1 this subsection may, but is not required to, take training courses
 2 required by subsection (b). If an individual described in this subsection
 3 takes a training course required by subsection (b) for an elected county
 4 auditor, the county shall pay for the training course as if the individual
 5 had been an elected county auditor.

6 SECTION 95. IC 36-2-9-18 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 18. (a) Before the
 8 auditor makes the endorsement required by IC 36-2-11-14, the auditor
 9 may require that a tax identification number identifying the affected
 10 real property be placed on an instrument that conveys, creates,
 11 encumbers, assigns, or otherwise disposes of an interest in or a lien on
 12 real property. The tax identification number may be established by the
 13 auditor with the approval of the state board of accounts. If the tax
 14 identification number is affixed to the instrument or if a tax
 15 identification number is not required, the auditor shall make the proper
 16 endorsement on demand.

17 (b) On request, a county auditor shall provide assistance in
 18 obtaining the proper tax identification number for instruments subject
 19 to this section.

20 (c) The tax administration number established by this section is for
 21 use in administering statutes concerning taxation of real property and
 22 is not competent evidence of the location or size of the real property
 23 affected by the instrument.

24 (d) The legislative body of a county ~~may~~ **shall** adopt an ordinance
 25 ~~authorizing~~ **requiring** the auditor to collect a fee in ~~an~~ **the** amount ~~that~~
 26 ~~does not exceed five of ten~~ **dollars (\$5) (\$10)** for each:

27 (1) deed; or

28 (2) legal description of each parcel contained in the deed;

29 for which the auditor makes a real property endorsement. This fee is in
 30 addition to any other fee provided by law. The auditor shall place **the**
 31 revenue received under this subsection in a dedicated fund for use in
 32 maintaining plat books, **in traditional or electronic format.**

33 SECTION 96. IC 36-2-9.5-2.5, AS AMENDED BY P.L.279-2013,
 34 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2019]: Sec. 2.5. (a) As used in this section, "training courses"
 36 refers to training courses related to the office of county auditor that are
 37 compiled or developed by the Association of Indiana Counties and
 38 approved by the state board of accounts.

39 (b) An individual elected to the office of county auditor ~~on or after~~
 40 ~~November 6, 2012;~~ shall complete at least:

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

42 (2) forty (40) hours of training courses within three (3) years;



1 after the individual is elected to the office of county auditor.

2 (c) **An individual first elected to the office of county auditor**
 3 **shall complete five (5) hours of newly elected official training**
 4 **courses before the individual first takes the office of county**
 5 **auditor.** A training course that an individual completes

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

7 (2) before the individual begins serving in the office of county
 8 auditor;

9 **under this subsection** shall be counted toward the requirements under
 10 subsection (b).

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

14 (e) **The failure of an individual to complete the training required**
 15 **by this section does not prevent the individual from taking an office**
 16 **to which the individual was elected.**

17 (f) This subsection applies only to an individual appointed to fill
 18 a vacancy in the office of county auditor. An individual described in
 19 this subsection may, but is not required to, take training courses
 20 required by subsection (b). If an individual described in this subsection
 21 takes a training course required by subsection (b) for an elected county
 22 auditor, the county shall pay for the training course as if the individual
 23 had been an elected county auditor.

24 SECTION 97. IC 36-2-10-2.5, AS AMENDED BY P.L.279-2013,
 25 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2019]: Sec. 2.5. (a) As used in this section, "training courses"
 27 refers to training courses related to the office of county treasurer that
 28 are compiled or developed by the Association of Indiana Counties and
 29 approved by the state board of accounts.

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

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

33 (2) forty (40) hours of training courses within three (3) years;

34 after the individual is elected to the office of county treasurer.

35 (c) **An individual first elected to the office of county treasurer**
 36 **shall complete five (5) hours of newly elected official training**
 37 **courses before the individual first takes the office of county**
 38 **treasurer.** A training course that the individual completes

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

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

42 **under this subsection** shall be counted toward the requirements under



1 subsection (b).

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

5 **(e) The failure of an individual to complete the training required**
6 **by this section does not prevent the individual from taking an office**
7 **to which the individual was elected.**

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

15 SECTION 98. IC 36-2-11-2.5, AS AMENDED BY P.L.279-2013,
16 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 JULY 1, 2019]: Sec. 2.5. (a) As used in this section, "training courses"
18 refers to training courses related to the office of county recorder that
19 are compiled or developed by the Association of Indiana Counties and
20 approved by the state board of accounts.

21 (b) An individual elected to the office of county recorder ~~after~~
22 ~~November 4, 2008~~, shall complete at least:

- 23 (1) fifteen (15) hours of training courses within one (1) year; and
24 (2) forty (40) hours of training courses within three (3) years;
25 after the individual is elected to the office of county recorder.

26 **(c) An individual first elected to the office of county recorder**
27 **shall complete five (5) hours of newly elected official training**
28 **courses before the individual first takes the office of county**
29 **recorder.** A training course that the individual completes

- 30 ~~(1) after being elected to the office of county recorder; and~~
31 ~~(2) before the individual begins serving in the office of county~~
32 ~~recorder;~~

33 **under this subsection** shall be counted toward the requirements under
34 subsection (b).

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

38 **(e) The failure of an individual to complete the training required**
39 **by this section does not prevent the individual from taking an office**
40 **to which the individual was elected.**

41 ~~(e)~~ (f) This subsection applies only to an individual appointed to fill
42 a vacancy in the office of county recorder. An individual described in



1 this subsection may, but is not required to, take any training courses
 2 required by subsection (b). If an individual described in this subsection
 3 takes a training course required by subsection (b) for an elected county
 4 recorder, the county shall pay for the training course as if the individual
 5 had been an elected county recorder.

6 SECTION 99. IC 36-2-12-2.5, AS AMENDED BY P.L.279-2013,
 7 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 JULY 1, 2019]: Sec. 2.5. (a) As used in this section, "training course"
 9 refers to:

10 (1) a training course related to the office of county surveyor that
 11 is compiled or developed by the Association of Indiana Counties
 12 and approved by the state board of accounts; or

13 (2) an educational course regarding land surveying that is taken
 14 by an individual who is:

15 (A) serving in the office of county surveyor; and

16 (B) an actively registered professional surveyor.

17 ~~(b) An individual elected to the office of county surveyor after June~~
 18 ~~30, 2009; but before July 1, 2013, shall, within two (2) years after~~
 19 ~~beginning the county surveyor's term, complete at least twenty-four~~
 20 ~~(24) hours of training courses.~~

21 ~~(c) (b) An individual elected to the office of county surveyor after~~
 22 ~~June 30, 2013, shall complete at least:~~

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

24 (2) forty (40) hours of training courses within three (3) years;

25 after the individual is elected to the office of county surveyor.

26 ~~(d) (c) An individual first elected to the office of county surveyor~~
 27 ~~shall complete five (5) hours of newly elected official training~~
 28 ~~courses before the individual first takes the office of county~~
 29 ~~surveyor. A training course that an individual completes~~

30 ~~(1) after being elected to the office of county surveyor; and~~

31 ~~(2) before that individual begins serving in the office of county~~
 32 ~~surveyor;~~

33 **under this subsection shall be counted toward the requirements under**
 34 **subsection (e): (b).**

35 ~~(e) (d) An individual shall fulfill the training requirement~~
 36 ~~established by subsection (c) (b) for each term the individual serves.~~

37 **(e) The failure of an individual to complete the training required**
 38 **by this section does not prevent the individual from taking an office**
 39 **to which the individual was elected.**

40 (f) This subsection applies only to an individual appointed to fill a
 41 vacancy in the office of county surveyor. An individual described in
 42 this subsection may, but is not required to, take any training courses



1 required by subsection ~~(e)~~: **(b)**. If an individual described in this
 2 subsection takes a training course required by subsection ~~(e)~~ **(b)** for an
 3 elected county surveyor, the county shall pay for the training course as
 4 if the individual had been an elected county surveyor.

5 SECTION 100. IC 36-4-3-7.1, AS AMENDED BY P.L.228-2015,
 6 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2019]: Sec. 7.1. Notwithstanding section 7(b) of this chapter,
 8 an ordinance adopted under section 4 **or 5.1** of this chapter takes effect
 9 immediately upon the expiration of the remonstrance and appeal period
 10 under section 11, 11.1, or 15.5 of this chapter and after the publication,
 11 filing, and recording required by section 22(a) of this chapter if all of
 12 the following conditions are met:

- 13 (1) The annexed territory has no population.
- 14 (2) Ninety percent (90%) of the total assessed value of the land
 15 for property tax purposes has one (1) owner.
- 16 (3) The annexation is required to fulfill an economic development
 17 incentive package and to retain an industry through various local
 18 incentives, including urban enterprise zone benefits.

19 SECTION 101. IC 36-4-3-11.7, AS ADDED BY P.L.228-2015,
 20 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 JULY 1, 2019]: Sec. 11.7. ~~(a) Notwithstanding any other law, a waiver
 22 of the right of remonstrance executed after June 30, 2015, expires not
 23 later than fifteen (15) years after the date the waiver was executed:~~

24 ~~(b) (a)~~ This subsection applies to any deed recorded after June 30,
 25 2015. This subsection applies only to property that is subject to a
 26 remonstrance waiver. A municipality shall, within a reasonable time
 27 after the recording of a deed to property located within the
 28 municipality, provide written notice to the property owner that a waiver
 29 of the right of remonstrance exists with respect to the property.

30 **(b) A remonstrance waiver executed before July 1, 2003, is void.
 31 This subsection does not invalidate an annexation that was effective
 32 on or before July 1, 2019.**

33 **(c) A remonstrance waiver executed after June 30, 2003, and
 34 before July 1, 2019, is subject to the following:**

- 35 **(1) The waiver is void unless the waiver was recorded:**
 - 36 **(A) before January 1, 2020; and**
 - 37 **(B) with the county recorder of the county where the
 38 property subject to the waiver is located.**
- 39 **(2) A waiver that is not void under subdivision (1) expires not
 40 later than fifteen (15) years after the date the waiver is
 41 executed.**

42 **This subsection does not invalidate an annexation that was effective**



- 1 on or before July 1, 2019.
- 2 (d) A remonstrance waiver executed after June 30, 2019, is
- 3 subject to the following:
- 4 (1) The waiver is void unless the waiver is recorded:
- 5 (A) not later than thirty (30) business days after the date
- 6 the waiver was executed; and
- 7 (B) with the county recorder of the county where the
- 8 property subject to the waiver is located.
- 9 (2) A waiver that is not void under subdivision (1) expires not
- 10 later than fifteen (15) years after the date the waiver is
- 11 executed.
- 12 This subsection does not invalidate an annexation that was effective
- 13 on or before July 1, 2019.
- 14 SECTION 102. IC 36-7-14-22.8, AS ADDED BY P.L.183-2016,
- 15 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 16 JULY 1, 2019]: Sec. 22.8. (a) This section applies only in Lake County
- 17 as a ~~three (3) year~~ pilot program to obtain experience with the method
- 18 of disposing of real property set forth in this section.
- 19 (b) A redevelopment commission may establish a new opportunity
- 20 area in accordance with the criteria and procedures set forth in this
- 21 section. A redevelopment commission may dispose of property to
- 22 which section 22.5 of this chapter applies as provided in this section if
- 23 the property is located in a new opportunity area.
- 24 (c) A redevelopment commission may determine that the following
- 25 findings apply to an area within the jurisdiction of the redevelopment
- 26 commission:
- 27 (1) At least one-third (1/3) of the parcels in the area are vacant or
- 28 abandoned, as determined under IC 36-7-37 or another statute.
- 29 (2) At least one-third (1/3) of the parcels in the area have at least
- 30 one (1) of the following characteristics:
- 31 (A) The dwelling on the parcel is not permanently occupied.
- 32 (B) Two (2) or more property tax payments owed on the parcel
- 33 are delinquent.
- 34 (3) None of the properties in the area have been annexed within
- 35 the immediately preceding five (5) years over a remonstrance of
- 36 a majority of the land owners within the annexed area.
- 37 (4) The area cannot be improved by the ordinary operation of
- 38 private enterprise because of:
- 39 (A) the existence of conditions that lower the value of the land
- 40 below that of nearby land; or
- 41 (B) other conditions similar to the conditions described in
- 42 clause (A).



- 1 (5) Each of the parcels in the area are residential parcels that are
 2 less than one (1) acre in size.
- 3 (6) The property tax collection rate over the immediately
 4 preceding two (2) years has been less than sixty percent (60%).
- 5 (7) The sale of parcels that are held by the redevelopment
 6 commission and are located in the new opportunity area to
 7 individuals and other private entities will benefit the public health
 8 and welfare of the residents of the surrounding area and the area
 9 governed by the commission.
- 10 (d) Whenever a redevelopment commission makes the findings
 11 described in subsection (c), a redevelopment commission may adopt a
 12 resolution declaring the area to be a new opportunity area.
- 13 (e) After a redevelopment commission adopts a resolution declaring
 14 an area to be a new opportunity area, the redevelopment commission
 15 may dispose of properties to which section 22.5 of this chapter applies
 16 that are located in the new opportunity area by using the following
 17 procedure:
- 18 (1) The redevelopment commission shall give notice in
 19 accordance with IC 5-3-1 twice by publication, one (1) week
 20 apart, with the last publication occurring at least ten (10) days
 21 before the date on which the redevelopment commission intends
 22 to convene the meeting described in subdivision (2). The notice
 23 must include the following:
- 24 (A) The date, time, and place of the meeting described in
 25 subdivision (2).
- 26 (B) A description of each parcel to be offered for sale by
 27 parcel number and common address.
- 28 (C) A statement that the redevelopment commission:
- 29 (i) is accepting bids on the properties described under clause
 30 (B); and
- 31 (ii) intends to sell each property described under clause (B)
 32 to the highest responsible and responsive bidder.
- 33 (2) The redevelopment commission shall hold a meeting on the
 34 date and at the time and place specified in the notice described in
 35 subdivision (1) at which bids for the properties described in the
 36 notice shall be opened and read aloud. The redevelopment
 37 commission may thereafter sell each property to the highest
 38 responsible and responsive bidder.
- 39 (f) This section expires ~~July 1, 2019~~ **July 1, 2022**.
- 40 SECTION 103. IC 36-7-14-25.1, AS AMENDED BY P.L. 149-2014,
 41 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 42 JULY 1, 2019]: Sec. 25.1. (a) In addition to other methods of raising



1 money for property acquisition or redevelopment in a redevelopment
 2 project area, and in anticipation of the special tax to be levied under
 3 section 27 of this chapter, the taxes allocated under section 39 of this
 4 chapter, or other revenues of the district, or any combination of these
 5 sources, the redevelopment commission may, by bond resolution and
 6 subject to subsections (c) and (p), issue the bonds of the special taxing
 7 district in the name of the unit. The amount of the bonds may not
 8 exceed the total, as estimated by the commission, of all expenses
 9 reasonably incurred in connection with the acquisition and
 10 redevelopment of the property, including:

11 (1) the total cost of all land, rights-of-way, and other property to
 12 be acquired and redeveloped;

13 (2) all reasonable and necessary architectural, engineering, legal,
 14 financing, accounting, advertising, bond discount, and
 15 supervisory expenses related to the acquisition and redevelopment
 16 of the property or the issuance of bonds;

17 (3) capitalized interest permitted by this chapter and a debt
 18 service reserve for the bonds to the extent the redevelopment
 19 commission determines that a reserve is reasonably required; and

20 (4) expenses that the redevelopment commission is required or
 21 permitted to pay under IC 8-23-17.

22 (b) If the redevelopment commission plans to acquire different
 23 parcels of land or let different contracts for redevelopment work at
 24 approximately the same time, whether under one (1) or more
 25 resolutions, the commission may provide for the total cost in one (1)
 26 issue of bonds.

27 (c) The legislative body of the unit must adopt a resolution that
 28 specifies the public purpose of the bond, the use of the bond proceeds,
 29 the maximum principal amount of the bond, the term of the bond, and
 30 the maximum interest rate or rates of the bond, any provision for
 31 redemption before maturity, and any provision for the payment of
 32 capitalized interest. The bonds must be dated as set forth in the bond
 33 resolution and negotiable, subject to the requirements of the bond
 34 resolution for registering the bonds. The resolution authorizing the
 35 bonds must state:

36 (1) the denominations of the bonds;

37 (2) the place or places at which the bonds are payable; and

38 (3) the term of the bonds, which may not exceed:

39 (A) fifty (50) years, for bonds issued before July 1, 2008;

40 (B) thirty (30) years, for bonds issued after June 30, 2008, to
 41 finance:

42 (i) an integrated coal gasification powerplant (as defined in



1 IC 6-3.1-29-6);
 2 (ii) a part of an integrated coal gasification powerplant (as
 3 defined in IC 6-3.1-29-6); or
 4 (iii) property used in the operation or maintenance of an
 5 integrated coal gasification powerplant (as defined in
 6 IC 6-3.1-29-6);
 7 that received a certificate of public convenience and necessity
 8 from the Indiana utility regulatory commission under
 9 IC 8-1-8.5 et seq. before July 1, 2008;
 10 **(C) thirty-five (35) years, for bonds issued after June 30,**
 11 **2019, to finance a project that is located in a**
 12 **redevelopment project area, an economic development**
 13 **area, or an urban renewal project area and that includes,**
 14 **as part of the project, the use and repurposing of two (2) or**
 15 **more buildings and structures that are:**
 16 **(i) at least seventy-five (75) years old; and**
 17 **(ii) located at a site at which manufacturing previously**
 18 **occurred over a period of at least seventy-five (75) years;**
 19 or
 20 ~~(C)~~ **(D) twenty-five (25) years, for bonds issued after June 30,**
 21 **2008, that are not described in clause (B) or (C).**
 22 The bond resolution may also state that the bonds are redeemable
 23 before maturity with or without a premium, as determined by the
 24 redevelopment commission.
 25 (d) The redevelopment commission shall certify a copy of the
 26 resolution authorizing the bonds to the municipal or county fiscal
 27 officer, who shall then prepare the bonds, subject to subsections (c) and
 28 (p). The seal of the unit must be impressed on the bonds, or a facsimile
 29 of the seal must be printed on the bonds.
 30 (e) The bonds must be executed by the appropriate officer of the
 31 unit and attested by the municipal or county fiscal officer.
 32 (f) The bonds are exempt from taxation for all purposes.
 33 (g) The municipal or county fiscal officer shall give notice of the
 34 sale of the bonds by publication in accordance with IC 5-3-1. The
 35 municipal fiscal officer, or county fiscal officer or executive, shall sell
 36 the bonds to the highest bidder, but may not sell them for less than
 37 ninety-seven percent (97%) of their par value. However, bonds payable
 38 solely or in part from tax proceeds allocated under section 39(b)(3) of
 39 this chapter, or other revenues of the district may be sold at a private
 40 negotiated sale.
 41 (h) Except as provided in subsection (i), a redevelopment
 42 commission may not issue the bonds when the total issue, including



1 bonds already issued and to be issued, exceeds two percent (2%) of the
 2 adjusted value of the taxable property in the special taxing district, as
 3 determined under IC 36-1-15.

4 (i) The bonds are not a corporate obligation of the unit but are an
 5 indebtedness of the taxing district. The bonds and interest are payable,
 6 as set forth in the bond resolution of the redevelopment commission:

7 (1) from a special tax levied upon all of the property in the taxing
 8 district, as provided by section 27 of this chapter;

9 (2) from the tax proceeds allocated under section 39(b)(3) of this
 10 chapter;

11 (3) from other revenues available to the redevelopment
 12 commission; or

13 (4) from a combination of the methods stated in subdivisions (1)
 14 through (3).

15 If the bonds are payable solely from the tax proceeds allocated under
 16 section 39(b)(3) of this chapter, other revenues of the redevelopment
 17 commission, or any combination of these sources, they may be issued
 18 in any amount not to exceed the maximum amount approved by the
 19 legislative body in the resolution described in subsection (c).

20 (j) Proceeds from the sale of bonds may be used to pay the cost of
 21 interest on the bonds for a period not to exceed five (5) years from the
 22 date of issuance.

23 (k) All laws relating to the giving of notice of the issuance of bonds,
 24 the giving of notice of a hearing on the appropriation of the proceeds
 25 of the bonds, the right of taxpayers to appear and be heard on the
 26 proposed appropriation, and the approval of the appropriation by the
 27 department of local government finance apply to all bonds issued under
 28 this chapter that are payable from the special benefits tax levied
 29 pursuant to section 27 of this chapter or from taxes allocated under
 30 section 39 of this chapter.

31 (l) All laws relating to:

32 (1) the filing of petitions requesting the issuance of bonds; and

33 (2) the right of:

34 (A) taxpayers and voters to remonstrate against the issuance of
 35 bonds in the case of a proposed bond issue described by
 36 IC 6-1.1-20-3.1(a); or

37 (B) voters to vote on the issuance of bonds in the case of a
 38 proposed bond issue described by IC 6-1.1-20-3.5(a);

39 apply to bonds issued under this chapter except for bonds payable
 40 solely from tax proceeds allocated under section 39(b)(3) of this
 41 chapter, other revenues of the redevelopment commission, or any
 42 combination of these sources.



1 (m) If a debt service reserve is created from the proceeds of bonds,
 2 the debt service reserve may be used to pay principal and interest on
 3 the bonds as provided in the bond resolution.

4 (n) Any amount remaining in the debt service reserve after all of the
 5 bonds of the issue for which the debt service reserve was established
 6 have matured shall be:

7 (1) deposited in the allocation fund established under section
 8 39(b)(3) of this chapter; and

9 (2) to the extent permitted by law, transferred to the county or
 10 municipality that established the department of redevelopment for
 11 use in reducing the county's or municipality's property tax levies
 12 for debt service.

13 (o) If bonds are issued under this chapter that are payable solely or
 14 in part from revenues to the redevelopment commission from a project
 15 or projects, the redevelopment commission may adopt a resolution or
 16 trust indenture or enter into covenants as is customary in the issuance
 17 of revenue bonds. The resolution or trust indenture may pledge or
 18 assign the revenues from the project or projects, but may not convey or
 19 mortgage any project or parts of a project. The resolution or trust
 20 indenture may also contain any provisions for protecting and enforcing
 21 the rights and remedies of the bond owners as may be reasonable and
 22 proper and not in violation of law, including covenants setting forth the
 23 duties of the redevelopment commission. The redevelopment
 24 commission may establish fees and charges for the use of any project
 25 and covenant with the owners of any bonds to set those fees and
 26 charges at a rate sufficient to protect the interest of the owners of the
 27 bonds. Any revenue bonds issued by the redevelopment commission
 28 that are payable solely from revenues of the commission shall contain
 29 a statement to that effect in the form of bond.

30 (p) If the total principal amount of bonds authorized by a resolution
 31 of the redevelopment commission adopted before July 1, 2008, is equal
 32 to or greater than three million dollars (\$3,000,000), the bonds may not
 33 be issued without the approval, by resolution, of the legislative body of
 34 the unit. Bonds authorized in any principal amount by a resolution of
 35 the redevelopment commission adopted after June 30, 2008, may not
 36 be issued without the approval of the legislative body of the unit.

37 SECTION 104. IC 36-7-14-25.2, AS AMENDED BY P.L. 149-2014,
 38 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JULY 1, 2019]: Sec. 25.2. (a) Subject to the prior approval of the fiscal
 40 body of the unit under subsection (c), a redevelopment commission
 41 may enter into a lease of any property that could be financed with the
 42 proceeds of bonds issued under this chapter with a lessor for a term not



1 to exceed:

2 (1) fifty (50) years, for a lease entered into before July 1, 2008;
 3 **(2) thirty-five (35) years, for leases entered into after June 30,**
 4 **2019, to finance a project that is located in a redevelopment**
 5 **project area, an economic development area, or an urban**
 6 **renewal project area and that includes, as part of the project,**
 7 **the use and repurposing of two (2) or more buildings and**
 8 **structures that are:**

9 **(A) at least seventy-five (75) years old; and**

10 **(B) located at a site at which manufacturing previously**
 11 **occurred over a period of at least seventy-five (75) years;**

12 or

13 ~~(2) (3) twenty-five (25) years, for a lease entered into after June~~
 14 ~~30, 2008. that is not described in subdivision (1) or (2).~~

15 The lease may provide for payments to be made by the redevelopment
 16 commission from special benefits taxes levied under section 27 of this
 17 chapter, taxes allocated under section 39 of this chapter, any other
 18 revenues available to the redevelopment commission, or any
 19 combination of these sources.

20 (b) A lease may provide that payments by the redevelopment
 21 commission to the lessor are required only to the extent and only for the
 22 period that the lessor is able to provide the leased facilities in
 23 accordance with the lease. The terms of each lease must be based upon
 24 the value of the facilities leased and may not create a debt of the unit
 25 or the district for purposes of the Constitution of the State of Indiana.

26 (c) A lease may be entered into by the redevelopment commission
 27 only after a public hearing by the redevelopment commission at which
 28 all interested parties are provided the opportunity to be heard. After the
 29 public hearing, the redevelopment commission may adopt a resolution
 30 authorizing the execution of the lease on behalf of the unit if it finds
 31 that the service to be provided throughout the term of the lease will
 32 serve the public purpose of the unit and is in the best interests of its
 33 residents. Any lease approved by a resolution of the redevelopment
 34 commission must also be approved by an ordinance or resolution of the
 35 fiscal body of the unit. The approving ordinance or resolution of the
 36 fiscal body must include the following:

37 (1) The maximum annual lease rental for the lease.

38 (2) The maximum interest rate or rates, any provisions for
 39 redemption before maturity, and any provisions for the payment
 40 of capitalized interest associated with the lease.

41 (3) The maximum term of the lease.

42 (d) Upon execution of a lease providing for payments by the



1 redevelopment commission in whole or in part from the levy of special
 2 benefits taxes under section 27 of this chapter and upon approval of the
 3 lease by the unit's fiscal body, the redevelopment commission shall
 4 publish notice of the execution of the lease and its approval in
 5 accordance with IC 5-3-1. Fifty (50) or more taxpayers residing in the
 6 redevelopment district who will be affected by the lease and who may
 7 be of the opinion that no necessity exists for the execution of the lease
 8 or that the payments provided for in the lease are not fair and
 9 reasonable may file a petition in the office of the county auditor within
 10 thirty (30) days after the publication of the notice of execution and
 11 approval. The petition must set forth the petitioners' names, addresses,
 12 and objections to the lease and the facts showing that the execution of
 13 the lease is unnecessary or unwise or that the payments provided for in
 14 the lease are not fair and reasonable, as the case may be.

15 (e) Upon the filing of the petition, the county auditor shall
 16 immediately certify a copy of it, together with such other data as may
 17 be necessary in order to present the questions involved, to the
 18 department of local government finance. Upon receipt of the certified
 19 petition and information, the department of local government finance
 20 shall fix a time and place for a hearing in the redevelopment district,
 21 which must be not less than five (5) or more than thirty (30) days after
 22 the time is fixed. Notice of the hearing shall be given by the department
 23 of local government finance to the members of the fiscal body, to the
 24 redevelopment commission, and to the first fifty (50) petitioners on the
 25 petition by a letter signed by the commissioner or deputy commissioner
 26 of the department and enclosed with fully prepaid postage sent to those
 27 persons at their usual place of residence, at least five (5) days before
 28 the date of the hearing. The decision of the department of local
 29 government finance on the appeal, upon the necessity for the execution
 30 of the lease, and as to whether the payments under it are fair and
 31 reasonable, is final.

32 (f) A redevelopment commission entering into a lease payable from
 33 allocated taxes under section 39 of this chapter or other available funds
 34 of the redevelopment commission may:

- 35 (1) pledge the revenue to make payments under the lease pursuant
- 36 to IC 5-1-14-4; and
- 37 (2) establish a special fund to make the payments.

38 (g) Lease rentals may be limited to money in the special fund so that
 39 the obligations of the redevelopment commission to make the lease
 40 rental payments are not considered debt of the unit or the district for
 41 purposes of the Constitution of the State of Indiana.

42 (h) Except as provided in this section, no approvals of any



1 governmental body or agency are required before the redevelopment
2 commission enters into a lease under this section.

3 (i) An action to contest the validity of the lease or to enjoin the
4 performance of any of its terms and conditions must be brought within
5 thirty (30) days after the publication of the notice of the execution and
6 approval of the lease. However, if the lease is payable in whole or in
7 part from tax levies and an appeal has been taken to the department of
8 local government finance, an action to contest the validity or enjoin the
9 performance must be brought within thirty (30) days after the decision
10 of the department.

11 (j) If a redevelopment commission exercises an option to buy a
12 leased facility from a lessor, the redevelopment commission may
13 subsequently sell the leased facility, without regard to any other statute,
14 to the lessor at the end of the lease term at a price set forth in the lease
15 or at fair market value established at the time of the sale by the
16 redevelopment commission through auction, appraisal, or arms length
17 negotiation. If the facility is sold at auction, after appraisal, or through
18 negotiation, the redevelopment commission shall conduct a hearing
19 after public notice in accordance with IC 5-3-1 before the sale. Any
20 action to contest the sale must be brought within fifteen (15) days of
21 the hearing.

22 SECTION 105. IC 36-7-14-27.5, AS AMENDED BY P.L.149-2014,
23 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JULY 1, 2019]: Sec. 27.5. (a) Subject to the prior approval by the
25 legislative body of the unit, the redevelopment commission may borrow
26 money in anticipation of receipt of the proceeds of taxes levied for the
27 redevelopment district bond fund and not yet collected, and may
28 evidence this borrowing by issuing warrants of the redevelopment
29 district. However, the aggregate principal amount of warrants issued in
30 anticipation of and payable from the same tax levy or levies may not
31 exceed an amount equal to eighty percent (80%) of that tax levy or
32 levies, as certified by the department of local government finance, or
33 as determined by multiplying the rate of tax as finally approved by the
34 total assessed valuation (after deducting all mortgage deductions)
35 within the redevelopment district, as most recently certified by the
36 county auditor.

37 (b) The warrants may be authorized and issued at any time after the
38 tax or taxes in anticipation of which they are issued have been levied
39 by the redevelopment commission. For purposes of this section, taxes
40 for any year are considered to be levied upon adoption by the
41 commission of a resolution prescribing the tax levies for the year.
42 However, the warrants may not be delivered and paid for before final



1 approval of the tax levy or levies ~~by the county board of tax adjustment~~
 2 ~~or, if appealed,~~ by the department of local government finance, unless
 3 the issuance of the warrants has been approved by the department.

4 (c) All action that this section requires or authorizes the
 5 redevelopment commission to take may be taken by resolution, which
 6 need not be published or posted. The resolution takes effect
 7 immediately upon its adoption by the redevelopment commission. An
 8 action to contest the validity of tax anticipation warrants may not be
 9 brought later than ten (10) days after the sale date.

10 (d) In their resolution authorizing the warrants, the redevelopment
 11 commission must provide that the warrants mature at a time or times
 12 not later than December 31 after the year in which the taxes in
 13 anticipation of which the warrants are issued are due and payable.

14 (e) In their resolution authorizing the warrants, the redevelopment
 15 commission may provide:

- 16 (1) the date of the warrants;
- 17 (2) the interest rate of the warrants;
- 18 (3) the time of interest payments on the warrants;
- 19 (4) the denomination of the warrants;
- 20 (5) the form either registered or payable to bearer, of the warrants;
- 21 (6) the place or places of payment of the warrants, either inside or
 22 outside the state;
- 23 (7) the medium of payment of the warrants;
- 24 (8) the terms of redemption, if any, of the warrants, at a price not
 25 exceeding par value and accrued interest;
- 26 (9) the manner of execution of the warrants; and
- 27 (10) that all costs incurred in connection with the issuance of the
 28 warrants may be paid from the proceeds of the warrants.

29 (f) The warrants shall be sold for not less than par value, after notice
 30 inviting bids has been published under IC 5-3-1. The redevelopment
 31 commission may also publish the notice in other newspapers or
 32 financial journals.

33 (g) Warrants and the interest on them are not subject to any
 34 limitation contained in section 25.1 of this chapter, and are payable
 35 solely from the proceeds of the tax levy or levies in anticipation of
 36 which the warrants were issued. The authorizing resolution must
 37 pledge a sufficient amount of the proceeds of the tax levy or levies to
 38 the payment of the warrants and the interest.

39 SECTION 106. IC 36-7-14-39, AS AMENDED BY P.L.86-2018,
 40 SECTION 344, IS AMENDED TO READ AS FOLLOWS
 41 [EFFECTIVE JULY 1, 2019]: Sec. 39. (a) As used in this section:

42 "Allocation area" means that part of a redevelopment project area



1 to which an allocation provision of a declaratory resolution adopted
 2 under section 15 of this chapter refers for purposes of distribution and
 3 allocation of property taxes.

4 "Base assessed value" means the following:

5 (1) If an allocation provision is adopted after June 30, 1995, in a
 6 declaratory resolution or an amendment to a declaratory
 7 resolution establishing an economic development area:

8 (A) the net assessed value of all the property as finally
 9 determined for the assessment date immediately preceding the
 10 effective date of the allocation provision of the declaratory
 11 resolution, as adjusted under subsection (h); plus

12 (B) to the extent that it is not included in clause (A), the net
 13 assessed value of property that is assessed as residential
 14 property under the rules of the department of local government
 15 finance, **within the allocation area**, as finally determined for
 16 **any the current** assessment date. ~~after the effective date of the~~
 17 ~~allocation provision.~~

18 (2) If an allocation provision is adopted after June 30, 1997, in a
 19 declaratory resolution or an amendment to a declaratory
 20 resolution establishing a redevelopment project area:

21 (A) the net assessed value of all the property as finally
 22 determined for the assessment date immediately preceding the
 23 effective date of the allocation provision of the declaratory
 24 resolution, as adjusted under subsection (h); plus

25 (B) to the extent that it is not included in clause (A), the net
 26 assessed value of property that is assessed as residential
 27 property under the rules of the department of local government
 28 finance, as finally determined for **any the current** assessment
 29 date. ~~after the effective date of the allocation provision.~~

30 (3) If:

31 (A) an allocation provision adopted before June 30, 1995, in
 32 a declaratory resolution or an amendment to a declaratory
 33 resolution establishing a redevelopment project area expires
 34 after June 30, 1997; and

35 (B) after June 30, 1997, a new allocation provision is included
 36 in an amendment to the declaratory resolution;

37 the net assessed value of all the property as finally determined for
 38 the assessment date immediately preceding the effective date of
 39 the allocation provision adopted after June 30, 1997, as adjusted
 40 under subsection (h).

41 (4) Except as provided in subdivision (5), for all other allocation
 42 areas, the net assessed value of all the property as finally



1 determined for the assessment date immediately preceding the
 2 effective date of the allocation provision of the declaratory
 3 resolution, as adjusted under subsection (h).

4 (5) If an allocation area established in an economic development
 5 area before July 1, 1995, is expanded after June 30, 1995, the
 6 definition in subdivision (1) applies to the expanded part of the
 7 area added after June 30, 1995.

8 (6) If an allocation area established in a redevelopment project
 9 area before July 1, 1997, is expanded after June 30, 1997, the
 10 definition in subdivision (2) applies to the expanded part of the
 11 area added after June 30, 1997.

12 Except as provided in section 39.3 of this chapter, "property taxes"
 13 means taxes imposed under IC 6-1.1 on real property. However, upon
 14 approval by a resolution of the redevelopment commission adopted
 15 before June 1, 1987, "property taxes" also includes taxes imposed
 16 under IC 6-1.1 on depreciable personal property. If a redevelopment
 17 commission adopted before June 1, 1987, a resolution to include within
 18 the definition of property taxes, taxes imposed under IC 6-1.1 on
 19 depreciable personal property that has a useful life in excess of eight
 20 (8) years, the commission may by resolution determine the percentage
 21 of taxes imposed under IC 6-1.1 on all depreciable personal property
 22 that will be included within the definition of property taxes. However,
 23 the percentage included must not exceed twenty-five percent (25%) of
 24 the taxes imposed under IC 6-1.1 on all depreciable personal property.

25 (b) A declaratory resolution adopted under section 15 of this chapter
 26 on or before the allocation deadline determined under subsection (i)
 27 may include a provision with respect to the allocation and distribution
 28 of property taxes for the purposes and in the manner provided in this
 29 section. A declaratory resolution previously adopted may include an
 30 allocation provision by the amendment of that declaratory resolution on
 31 or before the allocation deadline determined under subsection (i) in
 32 accordance with the procedures required for its original adoption. A
 33 declaratory resolution or amendment that establishes an allocation
 34 provision must include a specific finding of fact, supported by
 35 evidence, that the adoption of the allocation provision will result in
 36 new property taxes in the area that would not have been generated but
 37 for the adoption of the allocation provision. For an allocation area
 38 established before July 1, 1995, the expiration date of any allocation
 39 provisions for the allocation area is June 30, 2025, or the last date of
 40 any obligations that are outstanding on July 1, 2015, whichever is later.
 41 A declaratory resolution or an amendment that establishes an allocation
 42 provision after June 30, 1995, must specify an expiration date for the



1 allocation provision. For an allocation area established before July 1,
 2 2008, the expiration date may not be more than thirty (30) years after
 3 the date on which the allocation provision is established. For an
 4 allocation area established after June 30, 2008, the expiration date may
 5 not be more than twenty-five (25) years after the date on which the first
 6 obligation was incurred to pay principal and interest on bonds or lease
 7 rentals on leases payable from tax increment revenues. However, with
 8 respect to bonds or other obligations that were issued before July 1,
 9 2008, if any of the bonds or other obligations that were scheduled when
 10 issued to mature before the specified expiration date and that are
 11 payable only from allocated tax proceeds with respect to the allocation
 12 area remain outstanding as of the expiration date, the allocation
 13 provision does not expire until all of the bonds or other obligations are
 14 no longer outstanding. **Notwithstanding any other law, in the case of**
 15 **an allocation area that is established after June 30, 2019, and that**
 16 **is located in a redevelopment project area described in section**
 17 **25.1(c)(3)(C) of this chapter, an economic development area**
 18 **described in section 25.1(c)(3)(C) of this chapter, or an urban**
 19 **renewal project area described in section 25.1(c)(3)(C) of this**
 20 **chapter, the expiration date of the allocation provision may not be**
 21 **more than thirty-five (35) years after the date on which the**
 22 **allocation provision is established.** The allocation provision may
 23 apply to all or part of the redevelopment project area. The allocation
 24 provision must require that any property taxes subsequently levied by
 25 or for the benefit of any public body entitled to a distribution of
 26 property taxes on taxable property in the allocation area be allocated
 27 and distributed as follows:

28 (1) Except as otherwise provided in this section, the proceeds of
 29 the taxes attributable to the lesser of:

30 (A) the assessed value of the property for the assessment date
 31 with respect to which the allocation and distribution is made;

32 or

33 (B) the base assessed value;

34 shall be allocated to and, when collected, paid into the funds of
 35 the respective taxing units.

36 (2) The excess of the proceeds of the property taxes imposed for
 37 the assessment date with respect to which the allocation and
 38 distribution is made that are attributable to taxes imposed after
 39 being approved by the voters in a referendum or local public
 40 question conducted after April 30, 2010, not otherwise included
 41 in subdivision (1) shall be allocated to and, when collected, paid
 42 into the funds of the taxing unit for which the referendum or local



1 public question was conducted.

2 (3) Except as otherwise provided in this section, property tax
3 proceeds in excess of those described in subdivisions (1) and (2)
4 shall be allocated to the redevelopment district and, when
5 collected, paid into an allocation fund for that allocation area that
6 may be used by the redevelopment district only to do one (1) or
7 more of the following:

8 (A) Pay the principal of and interest on any obligations
9 payable solely from allocated tax proceeds which are incurred
10 by the redevelopment district for the purpose of financing or
11 refinancing the redevelopment of that allocation area.

12 (B) Establish, augment, or restore the debt service reserve for
13 bonds payable solely or in part from allocated tax proceeds in
14 that allocation area.

15 (C) Pay the principal of and interest on bonds payable from
16 allocated tax proceeds in that allocation area and from the
17 special tax levied under section 27 of this chapter.

18 (D) Pay the principal of and interest on bonds issued by the
19 unit to pay for local public improvements that are physically
20 located in or physically connected to that allocation area.

21 (E) Pay premiums on the redemption before maturity of bonds
22 payable solely or in part from allocated tax proceeds in that
23 allocation area.

24 (F) Make payments on leases payable from allocated tax
25 proceeds in that allocation area under section 25.2 of this
26 chapter.

27 (G) Reimburse the unit for expenditures made by it for local
28 public improvements (which include buildings, parking
29 facilities, and other items described in section 25.1(a) of this
30 chapter) that are physically located in or physically connected
31 to that allocation area.

32 (H) Reimburse the unit for rentals paid by it for a building or
33 parking facility that is physically located in or physically
34 connected to that allocation area under any lease entered into
35 under IC 36-1-10.

36 (I) For property taxes first due and payable before January 1,
37 2009, pay all or a part of a property tax replacement credit to
38 taxpayers in an allocation area as determined by the
39 redevelopment commission. This credit equals the amount
40 determined under the following STEPS for each taxpayer in a
41 taxing district (as defined in IC 6-1.1-1-20) that contains all or
42 part of the allocation area:



1 STEP ONE: Determine that part of the sum of the amounts
 2 under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2),
 3 IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and
 4 IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to
 5 the taxing district.

6 STEP TWO: Divide:

7 (i) that part of each county's eligible property tax
 8 replacement amount (as defined in IC 6-1.1-21-2 (before its
 9 repeal)) for that year as determined under IC 6-1.1-21-4
 10 (before its repeal) that is attributable to the taxing district;

11 by

12 (ii) the STEP ONE sum.

13 STEP THREE: Multiply:

14 (i) the STEP TWO quotient; times

15 (ii) the total amount of the taxpayer's taxes (as defined in
 16 IC 6-1.1-21-2 (before its repeal)) levied in the taxing district
 17 that have been allocated during that year to an allocation
 18 fund under this section.

19 If not all the taxpayers in an allocation area receive the credit
 20 in full, each taxpayer in the allocation area is entitled to
 21 receive the same proportion of the credit. A taxpayer may not
 22 receive a credit under this section and a credit under section
 23 39.5 of this chapter (before its repeal) in the same year.

24 (J) Pay expenses incurred by the redevelopment commission
 25 for local public improvements that are in the allocation area or
 26 serving the allocation area. Public improvements include
 27 buildings, parking facilities, and other items described in
 28 section 25.1(a) of this chapter.

29 (K) Reimburse public and private entities for expenses
 30 incurred in training employees of industrial facilities that are
 31 located:

32 (i) in the allocation area; and

33 (ii) on a parcel of real property that has been classified as
 34 industrial property under the rules of the department of local
 35 government finance.

36 However, the total amount of money spent for this purpose in
 37 any year may not exceed the total amount of money in the
 38 allocation fund that is attributable to property taxes paid by the
 39 industrial facilities described in this clause. The
 40 reimbursements under this clause must be made within three
 41 (3) years after the date on which the investments that are the
 42 basis for the increment financing are made.



- 1 (L) Pay the costs of carrying out an eligible efficiency project
- 2 (as defined in IC 36-9-41-1.5) within the unit that established
- 3 the redevelopment commission. However, property tax
- 4 proceeds may be used under this clause to pay the costs of
- 5 carrying out an eligible efficiency project only if those
- 6 property tax proceeds exceed the amount necessary to do the
- 7 following:
- 8 (i) Make, when due, any payments required under clauses
- 9 (A) through (K), including any payments of principal and
- 10 interest on bonds and other obligations payable under this
- 11 subdivision, any payments of premiums under this
- 12 subdivision on the redemption before maturity of bonds, and
- 13 any payments on leases payable under this subdivision.
- 14 (ii) Make any reimbursements required under this
- 15 subdivision.
- 16 (iii) Pay any expenses required under this subdivision.
- 17 (iv) Establish, augment, or restore any debt service reserve
- 18 under this subdivision.
- 19 (M) Expend money and provide financial assistance as
- 20 authorized in section 12.2(a)(27) of this chapter.
- 21 The allocation fund may not be used for operating expenses of the
- 22 commission.
- 23 (4) Except as provided in subsection (g), before June 15 of each
- 24 year, the commission shall do the following:
- 25 (A) Determine the amount, if any, by which the assessed value
- 26 of the taxable property in the allocation area for the most
- 27 recent assessment date minus the base assessed value, when
- 28 multiplied by the estimated tax rate of the allocation area, will
- 29 exceed the amount of assessed value needed to produce the
- 30 property taxes necessary to make, when due, principal and
- 31 interest payments on bonds described in subdivision (3), plus
- 32 the amount necessary for other purposes described in
- 33 subdivision (3).
- 34 (B) Provide a written notice to the county auditor, the fiscal
- 35 body of the county or municipality that established the
- 36 department of redevelopment, the officers who are authorized
- 37 to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for
- 38 each of the other taxing units that is wholly or partly located
- 39 within the allocation area, and (in an electronic format) the
- 40 department of local government finance. The notice must:
- 41 (i) state the amount, if any, of excess assessed value that the
- 42 commission has determined may be allocated to the



- 1 respective taxing units in the manner prescribed in
 2 subdivision (1); or
 3 (ii) state that the commission has determined that there is no
 4 excess assessed value that may be allocated to the respective
 5 taxing units in the manner prescribed in subdivision (1).
 6 The county auditor shall allocate to the respective taxing units
 7 the amount, if any, of excess assessed value determined by the
 8 commission. The commission may not authorize an allocation
 9 of assessed value to the respective taxing units under this
 10 subdivision if to do so would endanger the interests of the
 11 holders of bonds described in subdivision (3) or lessors under
 12 section 25.3 of this chapter.
- 13 (C) If:
- 14 (i) the amount of excess assessed value determined by the
 15 commission is expected to generate more than two hundred
 16 percent (200%) of the amount of allocated tax proceeds
 17 necessary to make, when due, principal and interest
 18 payments on bonds described in subdivision (3); plus
 19 (ii) the amount necessary for other purposes described in
 20 subdivision (3);
- 21 the commission shall submit to the legislative body of the unit
 22 its determination of the excess assessed value that the
 23 commission proposes to allocate to the respective taxing units
 24 in the manner prescribed in subdivision (1). The legislative
 25 body of the unit may approve the commission's determination
 26 or modify the amount of the excess assessed value that will be
 27 allocated to the respective taxing units in the manner
 28 prescribed in subdivision (1).
- 29 **(5) Notwithstanding subdivision (4), in the case of an**
 30 **allocation area that is established after June 30, 2019, and**
 31 **that is located in a redevelopment project area described in**
 32 **section 25.1(c)(3)(C) of this chapter, an economic development**
 33 **area described in section 25.1(c)(3)(C) of this chapter, or an**
 34 **urban renewal project area described in section 25.1(c)(3)(C)**
 35 **of this chapter, for each year the allocation provision is in**
 36 **effect, if the amount of excess assessed value determined by**
 37 **the commission under subdivision (4)(A) is expected to**
 38 **generate more than two hundred percent (200%) of:**
- 39 (A) the amount of allocated tax proceeds necessary to
 40 make, when due, principal and interest payments on bonds
 41 described in subdivision (3) for the project; plus
 42 (B) the amount necessary for other purposes described in



1 **subdivision (3) for the project;**
 2 **the amount of the excess assessed value that generates more**
 3 **than two hundred percent (200%) of the amounts described**
 4 **in clauses (A) and (B) shall be allocated to the respective**
 5 **taxing units in the manner prescribed by subdivision (1).**

6 (c) For the purpose of allocating taxes levied by or for any taxing
 7 unit or units, the assessed value of taxable property in a territory in the
 8 allocation area that is annexed by any taxing unit after the effective
 9 date of the allocation provision of the declaratory resolution is the
 10 lesser of:

- 11 (1) the assessed value of the property for the assessment date with
 12 respect to which the allocation and distribution is made; or
 13 (2) the base assessed value.

14 (d) Property tax proceeds allocable to the redevelopment district
 15 under subsection (b)(3) may, subject to subsection (b)(4), be
 16 irrevocably pledged by the redevelopment district for payment as set
 17 forth in subsection (b)(3).

18 (e) Notwithstanding any other law, each assessor shall, upon
 19 petition of the redevelopment commission, reassess the taxable
 20 property situated upon or in, or added to, the allocation area, effective
 21 on the next assessment date after the petition.

22 (f) Notwithstanding any other law, the assessed value of all taxable
 23 property in the allocation area, for purposes of tax limitation, property
 24 tax replacement, and formulation of the budget, tax rate, and tax levy
 25 for each political subdivision in which the property is located is the
 26 lesser of:

- 27 (1) the assessed value of the property as valued without regard to
 28 this section; or
 29 (2) the base assessed value.

30 (g) If any part of the allocation area is located in an enterprise zone
 31 created under IC 5-28-15, the unit that designated the allocation area
 32 shall create funds as specified in this subsection. A unit that has
 33 obligations, bonds, or leases payable from allocated tax proceeds under
 34 subsection (b)(3) shall establish an allocation fund for the purposes
 35 specified in subsection (b)(3) and a special zone fund. Such a unit
 36 shall, until the end of the enterprise zone phase out period, deposit each
 37 year in the special zone fund any amount in the allocation fund derived
 38 from property tax proceeds in excess of those described in subsection
 39 (b)(1) and (b)(2) from property located in the enterprise zone that
 40 exceeds the amount sufficient for the purposes specified in subsection
 41 (b)(3) for the year. The amount sufficient for purposes specified in
 42 subsection (b)(3) for the year shall be determined based on the pro rata



1 portion of such current property tax proceeds from the part of the
 2 enterprise zone that is within the allocation area as compared to all
 3 such current property tax proceeds derived from the allocation area. A
 4 unit that has no obligations, bonds, or leases payable from allocated tax
 5 proceeds under subsection (b)(3) shall establish a special zone fund
 6 and deposit all the property tax proceeds in excess of those described
 7 in subsection (b)(1) and (b)(2) in the fund derived from property tax
 8 proceeds in excess of those described in subsection (b)(1) and (b)(2)
 9 from property located in the enterprise zone. The unit that creates the
 10 special zone fund shall use the fund (based on the recommendations of
 11 the urban enterprise association) for programs in job training, job
 12 enrichment, and basic skill development that are designed to benefit
 13 residents and employers in the enterprise zone or other purposes
 14 specified in subsection (b)(3), except that where reference is made in
 15 subsection (b)(3) to allocation area it shall refer for purposes of
 16 payments from the special zone fund only to that part of the allocation
 17 area that is also located in the enterprise zone. Those programs shall
 18 reserve at least one-half (1/2) of their enrollment in any session for
 19 residents of the enterprise zone.

20 (h) The state board of accounts and department of local government
 21 finance shall make the rules and prescribe the forms and procedures
 22 that they consider expedient for the implementation of this chapter.
 23 After each reassessment in an area under a reassessment plan prepared
 24 under IC 6-1.1-4-4.2, the department of local government finance shall
 25 adjust the base assessed value one (1) time to neutralize any effect of
 26 the reassessment of the real property in the area on the property tax
 27 proceeds allocated to the redevelopment district under this section.
 28 After each annual adjustment under IC 6-1.1-4-4.5, the department of
 29 local government finance shall adjust the base assessed value one (1)
 30 time to neutralize any effect of the annual adjustment on the property
 31 tax proceeds allocated to the redevelopment district under this section.
 32 However, the adjustments under this subsection:

- 33 (1) may not include the effect of phasing in assessed value due to
- 34 property tax abatements under IC 6-1.1-12.1;
- 35 (2) may not produce less property tax proceeds allocable to the
- 36 redevelopment district under subsection (b)(3) than would
- 37 otherwise have been received if the reassessment under the
- 38 reassessment plan or the annual adjustment had not occurred; and
- 39 (3) may decrease base assessed value only to the extent that
- 40 assessed values in the allocation area have been decreased due to
- 41 annual adjustments or the reassessment under the reassessment
- 42 plan.



1 Assessed value increases attributable to the application of an abatement
 2 schedule under IC 6-1.1-12.1 may not be included in the base assessed
 3 value of an allocation area. The department of local government
 4 finance may prescribe procedures for county and township officials to
 5 follow to assist the department in making the adjustments.

6 (i) The allocation deadline referred to in subsection (b) is
 7 determined in the following manner:

8 (1) The initial allocation deadline is December 31, 2011.

9 (2) Subject to subdivision (3), the initial allocation deadline and
 10 subsequent allocation deadlines are automatically extended in
 11 increments of five (5) years, so that allocation deadlines
 12 subsequent to the initial allocation deadline fall on December 31,
 13 2016, and December 31 of each fifth year thereafter.

14 (3) At least one (1) year before the date of an allocation deadline
 15 determined under subdivision (2), the general assembly may enact
 16 a law that:

17 (A) terminates the automatic extension of allocation deadlines
 18 under subdivision (2); and

19 (B) specifically designates a particular date as the final
 20 allocation deadline.

21 SECTION 107. IC 36-7-15.1-26, AS AMENDED BY P.L.86-2018,
 22 SECTION 345, IS AMENDED TO READ AS FOLLOWS
 23 [EFFECTIVE JULY 1, 2019]: Sec. 26. (a) As used in this section:

24 "Allocation area" means that part of a redevelopment project area
 25 to which an allocation provision of a resolution adopted under section
 26 8 of this chapter refers for purposes of distribution and allocation of
 27 property taxes.

28 "Base assessed value" means the following:

29 (1) If an allocation provision is adopted after June 30, 1995, in a
 30 declaratory resolution or an amendment to a declaratory
 31 resolution establishing an economic development area:

32 (A) the net assessed value of all the property as finally
 33 determined for the assessment date immediately preceding the
 34 effective date of the allocation provision of the declaratory
 35 resolution, as adjusted under subsection (h); plus

36 (B) to the extent that it is not included in clause (A), the net
 37 assessed value of property that is assessed as residential
 38 property under the rules of the department of local government
 39 finance, **within the allocation area**, as finally determined for
 40 **any the current** assessment date. ~~after the effective date of the~~
 41 ~~allocation provision.~~

42 (2) If an allocation provision is adopted after June 30, 1997, in a



1 declaratory resolution or an amendment to a declaratory
2 resolution establishing a redevelopment project area:

3 (A) the net assessed value of all the property as finally
4 determined for the assessment date immediately preceding the
5 effective date of the allocation provision of the declaratory
6 resolution, as adjusted under subsection (h); plus

7 (B) to the extent that it is not included in clause (A), the net
8 assessed value of property that is assessed as residential
9 property under the rules of the department of local government
10 finance, **within the allocation area**, as finally determined for
11 ~~any the current~~ assessment date. ~~after the effective date of the~~
12 ~~allocation provision.~~

13 (3) If:

14 (A) an allocation provision adopted before June 30, 1995, in
15 a declaratory resolution or an amendment to a declaratory
16 resolution establishing a redevelopment project area expires
17 after June 30, 1997; and

18 (B) after June 30, 1997, a new allocation provision is included
19 in an amendment to the declaratory resolution;

20 the net assessed value of all the property as finally determined for
21 the assessment date immediately preceding the effective date of
22 the allocation provision adopted after June 30, 1997, as adjusted
23 under subsection (h).

24 (4) Except as provided in subdivision (5), for all other allocation
25 areas, the net assessed value of all the property as finally
26 determined for the assessment date immediately preceding the
27 effective date of the allocation provision of the declaratory
28 resolution, as adjusted under subsection (h).

29 (5) If an allocation area established in an economic development
30 area before July 1, 1995, is expanded after June 30, 1995, the
31 definition in subdivision (1) applies to the expanded part of the
32 area added after June 30, 1995.

33 (6) If an allocation area established in a redevelopment project
34 area before July 1, 1997, is expanded after June 30, 1997, the
35 definition in subdivision (2) applies to the expanded part of the
36 area added after June 30, 1997.

37 Except as provided in section 26.2 of this chapter, "property taxes"
38 means taxes imposed under IC 6-1.1 on real property. However, upon
39 approval by a resolution of the redevelopment commission adopted
40 before June 1, 1987, "property taxes" also includes taxes imposed
41 under IC 6-1.1 on depreciable personal property. If a redevelopment
42 commission adopted before June 1, 1987, a resolution to include within



1 the definition of property taxes, taxes imposed under IC 6-1.1 on
2 depreciable personal property that has a useful life in excess of eight
3 (8) years, the commission may by resolution determine the percentage
4 of taxes imposed under IC 6-1.1 on all depreciable personal property
5 that will be included within the definition of property taxes. However,
6 the percentage included must not exceed twenty-five percent (25%) of
7 the taxes imposed under IC 6-1.1 on all depreciable personal property.

8 (b) A resolution adopted under section 8 of this chapter on or before
9 the allocation deadline determined under subsection (i) may include a
10 provision with respect to the allocation and distribution of property
11 taxes for the purposes and in the manner provided in this section. A
12 resolution previously adopted may include an allocation provision by
13 the amendment of that resolution on or before the allocation deadline
14 determined under subsection (i) in accordance with the procedures
15 required for its original adoption. A declaratory resolution or
16 amendment that establishes an allocation provision must include a
17 specific finding of fact, supported by evidence, that the adoption of the
18 allocation provision will result in new property taxes in the area that
19 would not have been generated but for the adoption of the allocation
20 provision. For an allocation area established before July 1, 1995, the
21 expiration date of any allocation provisions for the allocation area is
22 June 30, 2025, or the last date of any obligations that are outstanding
23 on July 1, 2015, whichever is later. However, for an allocation area
24 identified as the Consolidated Allocation Area in the report submitted
25 in 2013 to the fiscal body under section 36.3 of this chapter, the
26 expiration date of any allocation provisions for the allocation area is
27 January 1, 2051. A declaratory resolution or an amendment that
28 establishes an allocation provision after June 30, 1995, must specify an
29 expiration date for the allocation provision. For an allocation area
30 established before July 1, 2008, the expiration date may not be more
31 than thirty (30) years after the date on which the allocation provision
32 is established. For an allocation area established after June 30, 2008,
33 the expiration date may not be more than twenty-five (25) years after
34 the date on which the first obligation was incurred to pay principal and
35 interest on bonds or lease rentals on leases payable from tax increment
36 revenues. However, with respect to bonds or other obligations that were
37 issued before July 1, 2008, if any of the bonds or other obligations that
38 were scheduled when issued to mature before the specified expiration
39 date and that are payable only from allocated tax proceeds with respect
40 to the allocation area remain outstanding as of the expiration date, the
41 allocation provision does not expire until all of the bonds or other
42 obligations are no longer outstanding. The allocation provision may



1 apply to all or part of the redevelopment project area. The allocation
 2 provision must require that any property taxes subsequently levied by
 3 or for the benefit of any public body entitled to a distribution of
 4 property taxes on taxable property in the allocation area be allocated
 5 and distributed as follows:

6 (1) Except as otherwise provided in this section, the proceeds of
 7 the taxes attributable to the lesser of:

8 (A) the assessed value of the property for the assessment date
 9 with respect to which the allocation and distribution is made;

10 or

11 (B) the base assessed value;

12 shall be allocated to and, when collected, paid into the funds of
 13 the respective taxing units.

14 (2) The excess of the proceeds of the property taxes imposed for
 15 the assessment date with respect to which the allocation and
 16 distribution is made that are attributable to taxes imposed after
 17 being approved by the voters in a referendum or local public
 18 question conducted after April 30, 2010, not otherwise included
 19 in subdivision (1) shall be allocated to and, when collected, paid
 20 into the funds of the taxing unit for which the referendum or local
 21 public question was conducted.

22 (3) Except as otherwise provided in this section, property tax
 23 proceeds in excess of those described in subdivisions (1) and (2)
 24 shall be allocated to the redevelopment district and, when
 25 collected, paid into a special fund for that allocation area that may
 26 be used by the redevelopment district only to do one (1) or more
 27 of the following:

28 (A) Pay the principal of and interest on any obligations
 29 payable solely from allocated tax proceeds that are incurred by
 30 the redevelopment district for the purpose of financing or
 31 refinancing the redevelopment of that allocation area.

32 (B) Establish, augment, or restore the debt service reserve for
 33 bonds payable solely or in part from allocated tax proceeds in
 34 that allocation area.

35 (C) Pay the principal of and interest on bonds payable from
 36 allocated tax proceeds in that allocation area and from the
 37 special tax levied under section 19 of this chapter.

38 (D) Pay the principal of and interest on bonds issued by the
 39 consolidated city to pay for local public improvements that are
 40 physically located in or physically connected to that allocation
 41 area.

42 (E) Pay premiums on the redemption before maturity of bonds



- 1 payable solely or in part from allocated tax proceeds in that
2 allocation area.
- 3 (F) Make payments on leases payable from allocated tax
4 proceeds in that allocation area under section 17.1 of this
5 chapter.
- 6 (G) Reimburse the consolidated city for expenditures for local
7 public improvements (which include buildings, parking
8 facilities, and other items set forth in section 17 of this
9 chapter) that are physically located in or physically connected
10 to that allocation area.
- 11 (H) Reimburse the unit for rentals paid by it for a building or
12 parking facility that is physically located in or physically
13 connected to that allocation area under any lease entered into
14 under IC 36-1-10.
- 15 (I) Reimburse public and private entities for expenses incurred
16 in training employees of industrial facilities that are located:
17 (i) in the allocation area; and
18 (ii) on a parcel of real property that has been classified as
19 industrial property under the rules of the department of local
20 government finance.
- 21 However, the total amount of money spent for this purpose in
22 any year may not exceed the total amount of money in the
23 allocation fund that is attributable to property taxes paid by the
24 industrial facilities described in this clause. The
25 reimbursements under this clause must be made within three
26 (3) years after the date on which the investments that are the
27 basis for the increment financing are made.
- 28 (J) Pay the costs of carrying out an eligible efficiency project
29 (as defined in IC 36-9-41-1.5) within the unit that established
30 the redevelopment commission. However, property tax
31 proceeds may be used under this clause to pay the costs of
32 carrying out an eligible efficiency project only if those
33 property tax proceeds exceed the amount necessary to do the
34 following:
- 35 (i) Make, when due, any payments required under clauses
36 (A) through (I), including any payments of principal and
37 interest on bonds and other obligations payable under this
38 subdivision, any payments of premiums under this
39 subdivision on the redemption before maturity of bonds, and
40 any payments on leases payable under this subdivision.
- 41 (ii) Make any reimbursements required under this
42 subdivision.



- 1 (iii) Pay any expenses required under this subdivision.
- 2 (iv) Establish, augment, or restore any debt service reserve
- 3 under this subdivision.
- 4 (K) Expend money and provide financial assistance as
- 5 authorized in section 7(a)(21) of this chapter.
- 6 The special fund may not be used for operating expenses of the
- 7 commission.
- 8 (4) Before June 15 of each year, the commission shall do the
- 9 following:
- 10 (A) Determine the amount, if any, by which the assessed value
- 11 of the taxable property in the allocation area for the most
- 12 recent assessment date minus the base assessed value, when
- 13 multiplied by the estimated tax rate of the allocation area will
- 14 exceed the amount of assessed value needed to provide the
- 15 property taxes necessary to make, when due, principal and
- 16 interest payments on bonds described in subdivision (3) plus
- 17 the amount necessary for other purposes described in
- 18 subdivision (3) and subsection (g).
- 19 (B) Provide a written notice to the county auditor, the
- 20 legislative body of the consolidated city, the officers who are
- 21 authorized to fix budgets, tax rates, and tax levies under
- 22 IC 6-1.1-17-5 for each of the other taxing units that is wholly
- 23 or partly located within the allocation area, and (in an
- 24 electronic format) the department of local government finance.
- 25 The notice must:
- 26 (i) state the amount, if any, of excess assessed value that the
- 27 commission has determined may be allocated to the
- 28 respective taxing units in the manner prescribed in
- 29 subdivision (1); or
- 30 (ii) state that the commission has determined that there is no
- 31 excess assessed value that may be allocated to the respective
- 32 taxing units in the manner prescribed in subdivision (1).
- 33 The county auditor shall allocate to the respective taxing units
- 34 the amount, if any, of excess assessed value determined by the
- 35 commission. The commission may not authorize an allocation
- 36 to the respective taxing units under this subdivision if to do so
- 37 would endanger the interests of the holders of bonds described
- 38 in subdivision (3).
- 39 (C) If:
- 40 (i) the amount of excess assessed value determined by the
- 41 commission is expected to generate more than two hundred
- 42 percent (200%) of the amount of allocated tax proceeds



- 1 necessary to make, when due, principal and interest
 2 payments on bonds described in subdivision (3); plus
 3 (ii) the amount necessary for other purposes described in
 4 subdivision (3) and subsection (g);
 5 the commission shall submit to the legislative body of the unit
 6 the commission's determination of the excess assessed value
 7 that the commission proposes to allocate to the respective
 8 taxing units in the manner prescribed in subdivision (1). The
 9 legislative body of the unit may approve the commission's
 10 determination or modify the amount of the excess assessed
 11 value that will be allocated to the respective taxing units in the
 12 manner prescribed in subdivision (1).
- 13 (c) For the purpose of allocating taxes levied by or for any taxing
 14 unit or units, the assessed value of taxable property in a territory in the
 15 allocation area that is annexed by any taxing unit after the effective
 16 date of the allocation provision of the resolution is the lesser of:
 17 (1) the assessed value of the property for the assessment date with
 18 respect to which the allocation and distribution is made; or
 19 (2) the base assessed value.
- 20 (d) Property tax proceeds allocable to the redevelopment district
 21 under subsection (b)(3) may, subject to subsection (b)(4), be
 22 irrevocably pledged by the redevelopment district for payment as set
 23 forth in subsection (b)(3).
- 24 (e) Notwithstanding any other law, each assessor shall, upon
 25 petition of the commission, reassess the taxable property situated upon
 26 or in, or added to, the allocation area, effective on the next assessment
 27 date after the petition.
- 28 (f) Notwithstanding any other law, the assessed value of all taxable
 29 property in the allocation area, for purposes of tax limitation, property
 30 tax replacement, and formulation of the budget, tax rate, and tax levy
 31 for each political subdivision in which the property is located is the
 32 lesser of:
 33 (1) the assessed value of the property as valued without regard to
 34 this section; or
 35 (2) the base assessed value.
- 36 (g) If any part of the allocation area is located in an enterprise zone
 37 created under IC 5-28-15, the unit that designated the allocation area
 38 shall create funds as specified in this subsection. A unit that has
 39 obligations, bonds, or leases payable from allocated tax proceeds under
 40 subsection (b)(3) shall establish an allocation fund for the purposes
 41 specified in subsection (b)(3) and a special zone fund. Such a unit
 42 shall, until the end of the enterprise zone phase out period, deposit each



1 year in the special zone fund the amount in the allocation fund derived
 2 from property tax proceeds in excess of those described in subsection
 3 (b)(1) and (b)(2) from property located in the enterprise zone that
 4 exceeds the amount sufficient for the purposes specified in subsection
 5 (b)(3) for the year. A unit that has no obligations, bonds, or leases
 6 payable from allocated tax proceeds under subsection (b)(3) shall
 7 establish a special zone fund and deposit all the property tax proceeds
 8 in excess of those described in subsection (b)(1) and (b)(2) in the fund
 9 derived from property tax proceeds in excess of those described in
 10 subsection (b)(1) and (b)(2) from property located in the enterprise
 11 zone. The unit that creates the special zone fund shall use the fund,
 12 based on the recommendations of the urban enterprise association, for
 13 one (1) or more of the following purposes:

14 (1) To pay for programs in job training, job enrichment, and basic
 15 skill development designed to benefit residents and employers in
 16 the enterprise zone. The programs must reserve at least one-half
 17 (1/2) of the enrollment in any session for residents of the
 18 enterprise zone.

19 (2) To make loans and grants for the purpose of stimulating
 20 business activity in the enterprise zone or providing employment
 21 for enterprise zone residents in the enterprise zone. These loans
 22 and grants may be made to the following:

23 (A) Businesses operating in the enterprise zone.

24 (B) Businesses that will move their operations to the enterprise
 25 zone if such a loan or grant is made.

26 (3) To provide funds to carry out other purposes specified in
 27 subsection (b)(3). However, where reference is made in
 28 subsection (b)(3) to the allocation area, the reference refers for
 29 purposes of payments from the special zone fund only to that part
 30 of the allocation area that is also located in the enterprise zone.

31 (h) The state board of accounts and department of local government
 32 finance shall make the rules and prescribe the forms and procedures
 33 that they consider expedient for the implementation of this chapter.
 34 After each reassessment under a reassessment plan prepared under
 35 IC 6-1.1-4-4.2, the department of local government finance shall adjust
 36 the base assessed value one (1) time to neutralize any effect of the
 37 reassessment of the real property in the area on the property tax
 38 proceeds allocated to the redevelopment district under this section.
 39 After each annual adjustment under IC 6-1.1-4-4.5, the department of
 40 local government finance shall adjust the base assessed value to
 41 neutralize any effect of the annual adjustment on the property tax
 42 proceeds allocated to the redevelopment district under this section.



1 However, the adjustments under this subsection may not include the
 2 effect of property tax abatements under IC 6-1.1-12.1, and these
 3 adjustments may not produce less property tax proceeds allocable to
 4 the redevelopment district under subsection (b)(3) than would
 5 otherwise have been received if the reassessment under the
 6 reassessment plan or annual adjustment had not occurred. The
 7 department of local government finance may prescribe procedures for
 8 county and township officials to follow to assist the department in
 9 making the adjustments.

10 (i) The allocation deadline referred to in subsection (b) is
 11 determined in the following manner:

12 (1) The initial allocation deadline is December 31, 2011.

13 (2) Subject to subdivision (3), the initial allocation deadline and
 14 subsequent allocation deadlines are automatically extended in
 15 increments of five (5) years, so that allocation deadlines
 16 subsequent to the initial allocation deadline fall on December 31,
 17 2016, and December 31 of each fifth year thereafter.

18 (3) At least one (1) year before the date of an allocation deadline
 19 determined under subdivision (2), the general assembly may enact
 20 a law that:

21 (A) terminates the automatic extension of allocation deadlines
 22 under subdivision (2); and

23 (B) specifically designates a particular date as the final
 24 allocation deadline.

25 SECTION 108. IC 36-7-15.1-53, AS AMENDED BY P.L.86-2018,
 26 SECTION 346, IS AMENDED TO READ AS FOLLOWS
 27 [EFFECTIVE JULY 1, 2019]: Sec. 53. (a) As used in this section:

28 "Allocation area" means that part of a redevelopment project area
 29 to which an allocation provision of a resolution adopted under section
 30 40 of this chapter refers for purposes of distribution and allocation of
 31 property taxes.

32 "Base assessed value" means:

33 (1) the net assessed value of all the property as finally determined
 34 for the assessment date immediately preceding the effective date
 35 of the allocation provision of the declaratory resolution, as
 36 adjusted under subsection (h); plus

37 (2) to the extent that it is not included in subdivision (1), the net
 38 assessed value of property that is assessed as residential property
 39 under the rules of the department of local government finance, as
 40 finally determined for ~~any the current~~ assessment date. ~~after the~~
 41 ~~effective date of the allocation provision.~~

42 Except as provided in section 55 of this chapter, "property taxes"



1 means taxes imposed under IC 6-1.1 on real property.

2 (b) A resolution adopted under section 40 of this chapter on or
3 before the allocation deadline determined under subsection (i) may
4 include a provision with respect to the allocation and distribution of
5 property taxes for the purposes and in the manner provided in this
6 section. A resolution previously adopted may include an allocation
7 provision by the amendment of that resolution on or before the
8 allocation deadline determined under subsection (i) in accordance with
9 the procedures required for its original adoption. A declaratory
10 resolution or an amendment that establishes an allocation provision
11 must be approved by resolution of the legislative body of the excluded
12 city and must specify an expiration date for the allocation provision.
13 For an allocation area established before July 1, 2008, the expiration
14 date may not be more than thirty (30) years after the date on which the
15 allocation provision is established. For an allocation area established
16 after June 30, 2008, the expiration date may not be more than
17 twenty-five (25) years after the date on which the first obligation was
18 incurred to pay principal and interest on bonds or lease rentals on
19 leases payable from tax increment revenues. However, with respect to
20 bonds or other obligations that were issued before July 1, 2008, if any
21 of the bonds or other obligations that were scheduled when issued to
22 mature before the specified expiration date and that are payable only
23 from allocated tax proceeds with respect to the allocation area remain
24 outstanding as of the expiration date, the allocation provision does not
25 expire until all of the bonds or other obligations are no longer
26 outstanding. The allocation provision may apply to all or part of the
27 redevelopment project area. The allocation provision must require that
28 any property taxes subsequently levied by or for the benefit of any
29 public body entitled to a distribution of property taxes on taxable
30 property in the allocation area be allocated and distributed as follows:

31 (1) Except as otherwise provided in this section, the proceeds of
32 the taxes attributable to the lesser of:

33 (A) the assessed value of the property for the assessment date
34 with respect to which the allocation and distribution is made;

35 or

36 (B) the base assessed value;

37 shall be allocated to and, when collected, paid into the funds of
38 the respective taxing units.

39 (2) The excess of the proceeds of the property taxes imposed for
40 the assessment date with respect to which the allocation and
41 distribution is made that are attributable to taxes imposed after
42 being approved by the voters in a referendum or local public



1 question conducted after April 30, 2010, not otherwise included
 2 in subdivision (1) shall be allocated to and, when collected, paid
 3 into the funds of the taxing unit for which the referendum or local
 4 public question was conducted.

5 (3) Except as otherwise provided in this section, property tax
 6 proceeds in excess of those described in subdivisions (1) and (2)
 7 shall be allocated to the redevelopment district and, when
 8 collected, paid into a special fund for that allocation area that may
 9 be used by the redevelopment district only to do one (1) or more
 10 of the following:

11 (A) Pay the principal of and interest on any obligations
 12 payable solely from allocated tax proceeds that are incurred by
 13 the redevelopment district for the purpose of financing or
 14 refinancing the redevelopment of that allocation area.

15 (B) Establish, augment, or restore the debt service reserve for
 16 bonds payable solely or in part from allocated tax proceeds in
 17 that allocation area.

18 (C) Pay the principal of and interest on bonds payable from
 19 allocated tax proceeds in that allocation area and from the
 20 special tax levied under section 50 of this chapter.

21 (D) Pay the principal of and interest on bonds issued by the
 22 excluded city to pay for local public improvements that are
 23 physically located in or physically connected to that allocation
 24 area.

25 (E) Pay premiums on the redemption before maturity of bonds
 26 payable solely or in part from allocated tax proceeds in that
 27 allocation area.

28 (F) Make payments on leases payable from allocated tax
 29 proceeds in that allocation area under section 46 of this
 30 chapter.

31 (G) Reimburse the excluded city for expenditures for local
 32 public improvements (which include buildings, park facilities,
 33 and other items set forth in section 45 of this chapter) that are
 34 physically located in or physically connected to that allocation
 35 area.

36 (H) Reimburse the unit for rentals paid by it for a building or
 37 parking facility that is physically located in or physically
 38 connected to that allocation area under any lease entered into
 39 under IC 36-1-10.

40 (I) Reimburse public and private entities for expenses incurred
 41 in training employees of industrial facilities that are located:

42 (i) in the allocation area; and



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(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made.

The special fund may not be used for operating expenses of the commission.

(4) Before June 15 of each year, the commission shall do the following:

(A) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed value needed to provide the property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivision (3) and subsection (g).

(B) Provide a written notice to the county auditor, the fiscal body of the county or municipality that established the department of redevelopment, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:

(i) state the amount, if any, of excess assessed value that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission. The commission may not authorize an allocation to the respective taxing units under this subdivision if to do so would endanger the interests of the holders of bonds described



- 1 in subdivision (3).
- 2 (c) For the purpose of allocating taxes levied by or for any taxing
3 unit or units, the assessed value of taxable property in a territory in the
4 allocation area that is annexed by any taxing unit after the effective
5 date of the allocation provision of the resolution is the lesser of:
6 (1) the assessed value of the property for the assessment date with
7 respect to which the allocation and distribution is made; or
8 (2) the base assessed value.
- 9 (d) Property tax proceeds allocable to the redevelopment district
10 under subsection (b)(3) may, subject to subsection (b)(4), be
11 irrevocably pledged by the redevelopment district for payment as set
12 forth in subsection (b)(3).
- 13 (e) Notwithstanding any other law, each assessor shall, upon
14 petition of the commission, reassess the taxable property situated upon
15 or in, or added to, the allocation area, effective on the next assessment
16 date after the petition.
- 17 (f) Notwithstanding any other law, the assessed value of all taxable
18 property in the allocation area, for purposes of tax limitation, property
19 tax replacement, and formulation of the budget, tax rate, and tax levy
20 for each political subdivision in which the property is located, is the
21 lesser of:
22 (1) the assessed value of the property as valued without regard to
23 this section; or
24 (2) the base assessed value.
- 25 (g) If any part of the allocation area is located in an enterprise zone
26 created under IC 5-28-15, the unit that designated the allocation area
27 shall create funds as specified in this subsection. A unit that has
28 obligations, bonds, or leases payable from allocated tax proceeds under
29 subsection (b)(3) shall establish an allocation fund for the purposes
30 specified in subsection (b)(3) and a special zone fund. Such a unit
31 shall, until the end of the enterprise zone phase out period, deposit each
32 year in the special zone fund the amount in the allocation fund derived
33 from property tax proceeds in excess of those described in subsection
34 (b)(1) and (b)(2) from property located in the enterprise zone that
35 exceeds the amount sufficient for the purposes specified in subsection
36 (b)(3) for the year. A unit that has no obligations, bonds, or leases
37 payable from allocated tax proceeds under subsection (b)(3) shall
38 establish a special zone fund and deposit all the property tax proceeds
39 in excess of those described in subsection (b)(1) and (b)(2) in the fund
40 derived from property tax proceeds in excess of those described in
41 subsection (b)(1) and (b)(2) from property located in the enterprise
42 zone. The unit that creates the special zone fund shall use the fund,



1 based on the recommendations of the urban enterprise association, for
 2 one (1) or more of the following purposes:

3 (1) To pay for programs in job training, job enrichment, and basic
 4 skill development designed to benefit residents and employers in
 5 the enterprise zone. The programs must reserve at least one-half
 6 (1/2) of the enrollment in any session for residents of the
 7 enterprise zone.

8 (2) To make loans and grants for the purpose of stimulating
 9 business activity in the enterprise zone or providing employment
 10 for enterprise zone residents in an enterprise zone. These loans
 11 and grants may be made to the following:

12 (A) Businesses operating in the enterprise zone.

13 (B) Businesses that will move their operations to the enterprise
 14 zone if such a loan or grant is made.

15 (3) To provide funds to carry out other purposes specified in
 16 subsection (b)(3). However, where reference is made in
 17 subsection (b)(3) to the allocation area, the reference refers, for
 18 purposes of payments from the special zone fund, only to that part
 19 of the allocation area that is also located in the enterprise zone.

20 (h) The state board of accounts and department of local government
 21 finance shall make the rules and prescribe the forms and procedures
 22 that they consider expedient for the implementation of this chapter.
 23 After each reassessment of real property in an area under a county's
 24 reassessment plan prepared under IC 6-1.1-4-4.2, the department of
 25 local government finance shall adjust the base assessed value one (1)
 26 time to neutralize any effect of the reassessment of the real property in
 27 the area on the property tax proceeds allocated to the redevelopment
 28 district under this section. After each annual adjustment under
 29 IC 6-1.1-4-4.5, the department of local government finance shall adjust
 30 the base assessed value to neutralize any effect of the annual
 31 adjustment on the property tax proceeds allocated to the redevelopment
 32 district under this section. However, the adjustments under this
 33 subsection may not include the effect of property tax abatements under
 34 IC 6-1.1-12.1, and these adjustments may not produce less property tax
 35 proceeds allocable to the redevelopment district under subsection
 36 (b)(3) than would otherwise have been received if the reassessment
 37 under the county's reassessment plan or annual adjustment had not
 38 occurred. The department of local government finance may prescribe
 39 procedures for county and township officials to follow to assist the
 40 department in making the adjustments.

41 (i) The allocation deadline referred to in subsection (b) is
 42 determined in the following manner:

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- 1 (1) The initial allocation deadline is December 31, 2011.
- 2 (2) Subject to subdivision (3), the initial allocation deadline and
- 3 subsequent allocation deadlines are automatically extended in
- 4 increments of five (5) years, so that allocation deadlines
- 5 subsequent to the initial allocation deadline fall on December 31,
- 6 2016, and December 31 of each fifth year thereafter.
- 7 (3) At least one (1) year before the date of an allocation deadline
- 8 determined under subdivision (2), the general assembly may enact
- 9 a law that:
- 10 (A) terminates the automatic extension of allocation deadlines
- 11 under subdivision (2); and
- 12 (B) specifically designates a particular date as the final
- 13 allocation deadline.
- 14 SECTION 109. IC 36-7-15.6-21, AS ADDED BY P.L.61-2018,
- 15 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 16 JULY 1, 2019]: Sec. 21. (a) Not later than April 15 of each year, a
- 17 commission that administers a flood control improvement fund
- 18 established under section 16 of this chapter shall file with the mayor
- 19 and the fiscal body of the unit that established the commission a report
- 20 setting out the commission's activities with regard to the flood control
- 21 improvement fund during the preceding calendar year.
- 22 (b) The report required by subsection (a) must include the
- 23 following:
- 24 (1) ~~The amount of revenue~~ **Revenues** received. ~~from the assessed~~
- 25 ~~value allocated and paid into the fund under section 16 of this~~
- 26 ~~chapter.~~
- 27 (2) ~~A detailed statement of payments made from the fund for~~
- 28 ~~purposes of providing flood control works within boundaries of~~
- 29 ~~the district for which the fund was established, including debt~~
- 30 ~~service on bonds or other obligations.~~ **Expenses paid.**
- 31 (3) ~~Any other expenses paid from the fund not included under~~
- 32 ~~subdivision (2).~~ **Fund balances.**
- 33 (4) ~~The amount and maturity date of all bonds or other obligations~~
- 34 ~~outstanding and payable from the fund at the end of the calendar~~
- 35 ~~year.~~ **outstanding obligations.**
- 36 (5) ~~The fund balance at the end of the calendar year.~~ **amount paid**
- 37 **on outstanding obligations.**
- 38 (6) A list of all the parcels included in the allocation area and the
- 39 base assessed value and incremental assessed value for each
- 40 parcel.
- 41 (c) The report filed under subsection (a) is a public record and must
- 42 be made available for inspection to an owner of special flood hazard



1 property that is located within the district for which the report is made.
 2 (d) A copy of the report filed under subsection (a) must be
 3 submitted to the department of local government finance in an
 4 electronic format.
 5 (e) The commission shall also provide a copy of the report filed
 6 under subsection (a) to the following:
 7 (1) The board of public works that recommended the
 8 establishment of the district.
 9 (2) A certified neighborhood association located within the
 10 boundaries of the district.
 11 (f) The fiscal body of a unit, the department of local government
 12 finance, or the board of public works may post a copy of the
 13 commission's report on an Internet web site maintained by the fiscal
 14 body of the unit, the department of local government finance, or the
 15 board of public works.
 16 SECTION 110. IC 36-7-30-3 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 3. (a) **Except as**
 18 **provided in subsection (e)**, a unit may establish a board of five (5)
 19 members to be known as the "_____ Reuse Authority",
 20 designating the name of the military base. Once a unit has established
 21 a reuse authority for a military base, no other unit may create a reuse
 22 authority for that portion of the military base that lies within the
 23 boundaries of that unit.
 24 (b) All of the territory within the corporate boundaries of a
 25 municipality constitutes a taxing district for the purpose of levying and
 26 collecting special benefit taxes for reuse purposes as provided in this
 27 chapter. All of the territory in a county constitutes a taxing district for
 28 a county.
 29 (c) All of the taxable property within a taxing district is considered
 30 to be benefited by reuse projects carried out under this chapter to the
 31 extent of the special taxes levied under this chapter.
 32 (d) A county having a consolidated city may not establish a reuse
 33 authority for a military base located in an excluded city without the
 34 approval of the legislative body of the excluded city.
 35 **(e) The board of a municipal military base reuse authority in an**
 36 **excluded city that is located in a county with a consolidated city**
 37 **consists of seven (7) members.**
 38 SECTION 111. IC 36-7-30-4, AS AMENDED BY P.L.42-2011,
 39 SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JULY 1, 2019]: Sec. 4. (a) Except as provided in subsection (c), the
 41 five (5) members of a municipal military base reuse authority shall be
 42 appointed as follows:



- 1 (1) Three (3) members shall be appointed by the municipal
- 2 executive.
- 3 (2) Two (2) members shall be appointed by the municipal
- 4 legislative body.
- 5 (b) The five (5) members of a county military base reuse authority
- 6 shall be appointed by the county executive.
- 7 (c) The ~~five (5)~~ **seven (7)** members of a municipal military base
- 8 reuse authority in an excluded city that is located in a county with a
- 9 consolidated city shall be appointed as follows:
- 10 (1) ~~One (1) member~~ **Two (2) members** shall be appointed by the
- 11 executive of the excluded city.
- 12 (2) ~~One (1) member~~ **Two (2) members** shall be appointed by the
- 13 legislative body of the excluded city.
- 14 (3) One (1) member shall be appointed by the consolidated city
- 15 executive.
- 16 (4) One (1) member shall be appointed by the consolidated city
- 17 legislative body.
- 18 (5) One (1) member shall be appointed by the board of county
- 19 commissioners.

20 However, at least three (3) of the members must be residents of the
21 excluded city.

22 SECTION 112. IC 36-7-30-5 IS AMENDED TO READ AS
23 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) Except as
24 provided in subsection (b), each member of a military base reuse
25 authority shall serve the longer of three (3) years beginning with the
26 first day of January after the member's appointment or until the
27 member's successor has been appointed and qualified. If a vacancy
28 occurs, a successor shall be appointed in the same manner as the
29 original member, and the successor shall serve for the remainder of the
30 vacated term.

31 (b) In the case of a municipal military base reuse authority in an
32 excluded city located in a county with a consolidated city, the original
33 members shall serve for the following terms:

- 34 (1) A member appointed by the executive of the excluded city or
- 35 the consolidated city executive shall serve for the longer of three
- 36 (3) years beginning with the first day of January after the
- 37 member's appointment or until the member's successor is
- 38 appointed and qualified.
- 39 (2) A member appointed by the legislative body of the excluded
- 40 city or the consolidated city legislative body shall serve for the
- 41 longer of one (1) year beginning with the first day of January after
- 42 the member's appointment or until the member's successor is



1 appointed and qualified.
2 (3) A member appointed by the board of county commissioners
3 shall serve for the longer of two (2) years beginning with the first
4 day of January after the member's appointment or until the
5 member's successor is appointed and qualified.
6 (c) Each member of a reuse authority, before beginning the
7 member's duties, shall take and subscribe an oath of office in the usual
8 form, to be endorsed on the certificate of the member's appointment.
9 The endorsed certificate must be promptly filed with the clerk for the
10 unit that the member serves.
11 (d) Each member of a reuse authority, before beginning the
12 member's duties, shall execute a bond payable to the state, with surety
13 to be approved by the executive of the unit. The bond must be in the
14 penal sum of fifteen thousand dollars (\$15,000) and must be
15 conditioned on the faithful performance of the duties of the member's
16 office and the accounting for all money and property that may come
17 into the member's hands or under the member's control. The cost of the
18 bond shall be paid by the special taxing district.
19 (e) A member of a reuse authority must be at least eighteen (18)
20 years of age and ~~except as provided in section 4(c) of this chapter,~~ must
21 be a resident of the unit responsible for the member's appointment.
22 (f) If a member ceases to be qualified under this section, the
23 member forfeits the member's office.
24 (g) Members of a reuse authority are not entitled to salaries but are
25 entitled to reimbursement for expenses necessarily incurred in the
26 performance of their duties.
27 SECTION 113. IC 36-7.5-2-9, AS ADDED BY P.L.214-2005,
28 SECTION 73, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
29 JULY 1, 2019]: Sec. 9. **(a) The office of management and budget state
30 board of accounts shall, pursuant to IC 5-11-1-7 and IC 5-11-1-24,
31 allow the development authority to contract with a certified public
32 accountant for an annual financial audit of the development authority.
33 The certified public accountant may not have a significant financial
34 interest as determined by the office of management and budget, in a
35 project, facility, or service funded by or leased by or to the
36 development authority. **The certified public accountant selected by
37 the development authority must be approved by the state examiner
38 and is subject to the direction of the state examiner while
39 performing an annual financial audit under this article.**
40 **(b) The certified public accountant shall present an audit report not
41 later than four (4) months after the end of the development authority's
42 fiscal year and shall make recommendations to improve the efficiency****



1 of development authority operations. The certified public accountant
 2 shall also perform a study and evaluation of internal accounting
 3 controls and shall express an opinion on the controls that were in effect
 4 during the audit period.

5 (c) The development authority shall pay the cost of the annual
 6 financial audit. In addition, the state board of accounts may at any time
 7 conduct an audit of any phase of the operations of the development
 8 authority. The development authority shall pay the cost of any audit by
 9 the state board of accounts.

10 SECTION 114. IC 36-7.6-2-14, AS AMENDED BY P.L.237-2017,
 11 SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JULY 1, 2019]: Sec. 14. (a) The ~~office of management and budget~~
 13 **state board of accounts** shall, **pursuant to IC 5-11-1-7 and**
 14 **IC 5-11-1-24, allow each development authority to** contract with a
 15 certified public accountant for an annual financial audit of ~~each the~~
 16 development authority. The certified public accountant may not have
 17 a significant financial interest ~~as determined by the office of~~
 18 ~~management and budget~~, in a project, facility, or service funded by or
 19 leased by or to any development authority. **The certified public**
 20 **accountant selected by a development authority must be approved**
 21 **by the state examiner and is subject to the direction of the state**
 22 **examiner while performing an annual financial audit under this**
 23 **article.**

24 (b) The certified public accountant shall present an audit report not
 25 later than four (4) months after the end of each calendar year and shall
 26 make recommendations to improve the efficiency of development
 27 authority operations. The certified public accountant shall also perform
 28 a study and evaluation of internal accounting controls and shall express
 29 an opinion on the controls that were in effect during the audit period.

30 (c) A development authority shall pay the cost of the annual
 31 financial audit under subsection (a). In addition, the state board of
 32 accounts may at any time conduct an audit of any phase of the
 33 operations of a development authority. A development authority shall
 34 pay the cost of any audit by the state board of accounts.

35 (d) The ~~office of management and budget~~ **state board of accounts**
 36 may waive the requirement that a certified public accountant perform
 37 an annual financial audit of a development authority for a particular
 38 year if the development authority certifies to the ~~office of management~~
 39 ~~and budget~~ **state board of accounts** that the development authority had
 40 no financial activity during that year.

41 SECTION 115. IC 36-8-3-3.6 IS ADDED TO THE INDIANA
 42 CODE AS A NEW SECTION TO READ AS FOLLOWS

EH 1427—LS 7097/DI 120



1 [EFFECTIVE UPON PASSAGE]: **Sec. 3.6. (a) As used in this section,**
 2 **"provider" means:**
 3 **(1) a city, town, or township; or**
 4 **(2) a volunteer fire department;**
 5 **that provides fire protection services under an agreement**
 6 **described in subsection (b).**
 7 **(b) A city or town may enter into an agreement with a provider**
 8 **to provide fire protection services to the city or town.**
 9 **(c) If a city or town enters into an agreement under subsection**
 10 **(b), the agreement must be:**
 11 **(1) in writing; and**
 12 **(2) for a fixed term.**
 13 SECTION 116. IC 36-8-6-5, AS AMENDED BY P.L. 182-2009(ss),
 14 SECTION 427, IS AMENDED TO READ AS FOLLOWS
 15 [EFFECTIVE JULY 1, 2019]: Sec. 5. (a) If the local board determines
 16 that the total amount of money available for a year will be insufficient
 17 to pay the benefits, pensions, and retirement allowances the local board
 18 is obligated to pay under this chapter, the local board shall, before the
 19 date on which the budget of the municipality is adopted, prepare an
 20 itemized estimate in the form prescribed by the state board of accounts
 21 of the amount of money that will be receipted into and disbursed from
 22 the 1925 fund during the next fiscal year. The estimated receipts
 23 consist of the items enumerated in section 4(a) of this chapter. The
 24 estimated disbursements consist of an estimate of the amount of money
 25 that will be needed by the local board during the next fiscal year to
 26 defray the expenses and obligations incurred and that will be incurred
 27 by the local board in making the payments prescribed by this chapter
 28 to retired members, to members who are eligible to and expect to retire
 29 during the ensuing fiscal year, and to the dependents of deceased
 30 members.
 31 (b) The local board may provide in its annual budget and pay all
 32 necessary expenses of operating the 1925 fund, including the payment
 33 of all costs of litigation and attorney fees arising in connection with the
 34 fund, as well as the payment of benefits and pensions, including the
 35 payments described in section 5.5 of this chapter. Notwithstanding any
 36 other law, neither the municipal legislative body ~~the county board of~~
 37 ~~tax adjustment~~, nor the department of local government finance may
 38 reduce an item of expenditure.
 39 (c) At the time when the estimates are prepared and submitted, the
 40 local board shall also prepare and submit a certified statement showing:
 41 (1) the name, age, and date of retirement of each retired member
 42 and the monthly and yearly amount of the payment to which the



1 retired member is entitled;

2 (2) the name and age of each member who is eligible to and
3 expects to retire during the next fiscal year, the date on which the
4 member expects to retire, and the monthly and yearly amount of
5 the payment that the member will be entitled to receive; and

6 (3) the name and age of each dependent, the date on which the
7 dependent became a dependent, the date on which the dependent
8 will cease to be a dependent by reason of attaining the age at
9 which dependents cease to be dependents, and the monthly and
10 yearly amount of the payment to which the dependent is entitled.

11 (d) The total receipts shall be deducted from the total expenditures
12 stated in the itemized estimate and the amount of the excess of the
13 estimated expenditures over the estimated receipts shall be paid by the
14 municipality in the same manner as other expenses of the municipality
15 are paid. A tax levy shall be made annually for this purpose, as
16 provided in subsection (e). The estimates submitted shall be prepared
17 and filed in the same manner and form and at the same time that
18 estimates of other municipal offices and departments are prepared and
19 filed.

20 (e) The municipal legislative body shall levy an annual tax in the
21 amount and at the rate that are necessary to produce the revenue to pay
22 that part of the police pensions that the municipality is obligated to pay.
23 All money derived from the levy is for the exclusive use of the police
24 pensions and benefits, including the payments described in section 5.5
25 of this chapter. The amounts in the estimated disbursements, if found
26 to be correct and in conformity with the data submitted in the certified
27 statement, are a binding obligation upon the municipality. The
28 legislative body shall make a levy for them that will yield an amount
29 equal to the estimated disbursements, less the amount of the estimated
30 receipts. Notwithstanding any other law, ~~neither the county board of tax~~
31 ~~adjustment nor~~ the department of local government finance may **not**
32 reduce the levy.

33 SECTION 117. IC 36-8-7-14, AS AMENDED BY
34 P.L.182-2009(ss), SECTION 431, IS AMENDED TO READ AS
35 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 14. (a) The local board
36 shall meet annually and prepare an itemized estimate, in the form
37 prescribed by the state board of accounts, of the amount of money that
38 will be receipted into and disbursed from the 1937 fund during the next
39 fiscal year. The estimated receipts consist of the items enumerated in
40 section 8 of this chapter. The estimated disbursements must be divided
41 into two (2) parts, designated as part 1 and part 2.

42 (b) Part 1 of the estimated disbursements consists of an estimate of



1 the amount of money that will be needed by the local board during the
2 next fiscal year to defray the expenses and obligations incurred and that
3 will be incurred by the local board in making the payments prescribed
4 by this chapter to retired members, to members who are eligible to and
5 expect to retire during the next fiscal year, and to the dependents of
6 deceased members. Part 2 of the estimated disbursements consists of
7 an estimate of the amount of money that will be needed to pay death
8 benefits and other expenditures that are authorized or required by this
9 chapter.

10 (c) At the time when the estimates are prepared and submitted, the
11 local board shall also prepare and submit a certified statement showing
12 the following:

13 (1) The name, age, and date of retirement of each retired member
14 and the monthly and yearly amount of the payment to which the
15 retired member is entitled.

16 (2) The name and age of each member who is eligible to and
17 expects to retire during the next fiscal year, the date on which the
18 member expects to retire, and the monthly and yearly amount of
19 the payment that the member will be entitled to receive.

20 (3) The name and the age of each dependent, the date on which
21 the dependent became a dependent, the date on which the
22 dependent will cease to be a dependent by reason of attaining the
23 age at which dependents cease to be dependents, and the monthly
24 and yearly amount of the payment to which the dependent is
25 entitled.

26 (4) The amount that would be required for the next fiscal year to
27 maintain level cost funding during the active fund members'
28 employment on an actuarial basis.

29 (5) The amount that would be required for the next fiscal year to
30 amortize accrued liability for active members, retired members,
31 and dependents over a period determined by the local board, but
32 not to exceed forty (40) years.

33 (d) The total receipts shall be deducted from the total expenditures
34 as listed in the itemized estimate. The amount of the excess of the
35 estimated expenditures over the estimated receipts shall be paid by the
36 unit in the same manner as other expenses of the unit are paid, and an
37 appropriation shall be made annually for that purpose. The estimates
38 submitted shall be prepared and filed in the same manner and form and
39 at the same time that estimates of other offices and departments of the
40 unit are prepared and filed.

41 (e) The estimates shall be made a part of the annual budget of the
42 unit. When revising the estimates, the executive, the fiscal officer, and



1 other fiduciary officers may not reduce the items in part 1 of the
2 estimated disbursements.

3 (f) The unit's fiscal body shall make the appropriations necessary to
4 pay that proportion of the budget of the 1937 fund that the unit is
5 obligated to pay under subsection (d). In addition, the fiscal body may
6 make appropriations for purposes of subsection (c)(4), (c)(5), or both.
7 All appropriations shall be made to the local board for the exclusive
8 use of the 1937 fund, including the payments described in section 9.5
9 of this chapter. The amounts listed in part 1 of the estimated
10 disbursements, if found to be correct and in conformity with the data
11 submitted in the certified statement, are a binding obligation upon the
12 unit. Notwithstanding any other law, ~~neither the county board of tax~~
13 ~~adjustment nor~~ the department of local government finance may **not**
14 reduce the appropriations made to pay the amount equal to estimated
15 disbursements minus estimated receipts.

16 SECTION 118. IC 36-8-7-22, AS AMENDED BY P.L.146-2008,
17 SECTION 778, IS AMENDED TO READ AS FOLLOWS
18 [EFFECTIVE JULY 1, 2019]: Sec. 22. The 1937 fund may not be,
19 either before or after an order for distribution to members of the fire
20 department or to the surviving spouses or guardians of a child or
21 children of a deceased, disabled, or retired member, held, seized, taken,
22 subjected to, detained, or levied on by virtue of an attachment,
23 execution, judgment, writ, interlocutory or other order, decree, or
24 process, or proceedings of any nature issued out of or by a court in any
25 state for the payment or satisfaction, in whole or in part, of a debt,
26 damages, demand, claim, judgment, fine, or amercement of the
27 member or the member's surviving spouse or children. The 1937 fund
28 shall be kept and distributed only for the purpose of pensioning the
29 persons named in this chapter. The local board may, however, annually
30 expend an amount from the 1937 fund that it considers proper for the
31 necessary expenses connected with the fund. Notwithstanding any
32 other law, ~~neither the fiscal body the county board of tax adjustment,~~
33 ~~nor~~ the department of local government finance may reduce these
34 expenditures.

35 SECTION 119. IC 36-8-7.5-10, AS AMENDED BY
36 P.L.182-2009(ss), SECTION 433, IS AMENDED TO READ AS
37 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 10. (a) If the local
38 board determines that the total amount of money available for a year
39 will be insufficient to pay the benefits, pensions, and retirement
40 allowances the local board is obligated to pay under this chapter, the
41 local board shall, before the date on which the budget of the police
42 special service district is adopted, prepare an itemized estimate in the



1 form prescribed by the state board of accounts of the amount of money
2 that will be receipted into and disbursed from the 1953 fund during the
3 next fiscal year. The estimated receipts consist of the items enumerated
4 in section 8 of this chapter. The estimated disbursements consist of an
5 estimate of the amount of money that will be needed by the local board
6 during the next fiscal year to defray the expenses and obligations
7 incurred and that will be incurred by the local board in making the
8 payments prescribed by this chapter to retired members, to members
9 who are eligible and expect to retire during the ensuing fiscal year, and
10 to the dependents of deceased members.

11 (b) At the time when the estimates are prepared and submitted, the
12 local board shall also prepare and submit a certified statement showing:

13 (1) the estimated number of beneficiaries from the 1953 fund
14 during the ensuing fiscal year in each of the various
15 classifications of beneficiaries as prescribed in this chapter, and
16 the names and amount of benefits being paid to those actively on
17 the list of beneficiaries at that time;

18 (2) the name, age, and length of service of each member of the
19 police department who is eligible to and expects to retire during
20 the ensuing fiscal year, and the monthly and yearly amounts of the
21 payment that the member will be entitled to receive; and

22 (3) the name and age of each dependent of a member of the police
23 department who is then receiving benefits, the date on which the
24 dependent commenced drawing benefits, and the date on which
25 the dependent will cease to be a dependent by reason of attaining
26 the age limit prescribed by this chapter, and the monthly and
27 yearly amounts of the payments to which each of the dependents
28 is entitled.

29 (c) After the amounts of receipts and disbursements shown in the
30 itemized estimate are fixed and approved by the executive, fiscal
31 officer, legislative body and other bodies, as provided by law for other
32 municipal funds, the total receipts shall be deducted from the total
33 expenditures stated in the itemized estimate, and the amount of the
34 excess shall be paid by the police special service district in the same
35 manner as other expenses of the district are paid. The legislative body
36 shall levy a tax and the money derived from the levy shall, when
37 collected, be credited exclusively to the 1953 fund, including the
38 payments described in section 10.5 of this chapter. The tax shall be
39 levied in the amount and at the rate that is necessary to produce
40 sufficient revenue to equal the deficit. Notwithstanding any other law,
41 ~~neither the county board of tax adjustment nor~~ the department of local
42 government finance may **not** reduce the tax levy.



1 SECTION 120. IC 36-8-11-18, AS AMENDED BY P.L.146-2008,
 2 SECTION 780, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2019]: Sec. 18. (a) The board shall annually
 4 budget the necessary money to meet the expenses of operation and
 5 maintenance of the district, including repairs, fees, salaries,
 6 depreciation on all depreciable assets, rents, supplies, contingencies,
 7 bond redemption, and all other expenses lawfully incurred by the
 8 district. After estimating expenses and receipts of money, the board
 9 shall establish the tax levy required to fund the estimated budget.

10 (b) The budget must be approved by the fiscal body of the county
 11 ~~the county board of tax adjustment~~, and the department of local
 12 government finance.

13 (c) Upon approval by the department of local government finance,
 14 the board shall certify the approved tax levy to the auditor of the county
 15 having land within the district. The auditor shall have the levy entered
 16 on the county treasurer's tax records for collection. After collection of
 17 the taxes the auditor shall issue a warrant on the treasurer to transfer
 18 the revenues collected to the board, as provided by statute.

19 SECTION 121. IC 36-8-11-22.1, AS AMENDED BY P.L.146-2008,
 20 SECTION 781, IS AMENDED TO READ AS FOLLOWS
 21 [EFFECTIVE JULY 1, 2019]: Sec. 22.1. (a) This section applies to a
 22 district that consists of a municipality that is located in two (2)
 23 counties.

24 (b) This section does not apply to a merged district under section 23
 25 of this chapter.

26 (c) Sections 6 and 7 of this chapter apply to the petition.

27 (d) The board of fire trustees for the district shall be appointed as
 28 prescribed by section 12 of this chapter. However, the legislative body
 29 of each county within which the district is located shall jointly appoint
 30 one (1) trustee from each township or part of a township contained in
 31 the district and one (1) trustee from the municipality contained in the
 32 district. The legislative body of each county shall jointly appoint a
 33 member to fill a vacancy.

34 (e) Sections 13, 14, and 15 of this chapter relating to the board of
 35 fire trustees apply to the board of the district. However, the county
 36 legislative bodies serving the district shall jointly decide where the
 37 board shall locate (or approve location of) its office.

38 (f) Sections 16, 17, 18, 19, and 21 of this chapter relating to the
 39 taxing district, bonds, annual budget, tax levies, and disbanding of fire
 40 departments apply to the district. However, the budget must be
 41 approved by the county fiscal body ~~and county board of tax adjustment~~
 42 in each county in the district. In addition, the auditor of each county in



- 1 the district shall perform the duties described in section 18(c) of this
 2 chapter.
- 3 SECTION 122. IC 36-8-11-23, AS AMENDED BY P.L.146-2008,
 4 SECTION 782, IS AMENDED TO READ AS FOLLOWS
 5 [EFFECTIVE JULY 1, 2019]: Sec. 23. (a) Any fire protection district
 6 may merge with one (1) or more protection districts to form a single
 7 district if at least one-eighth (1/8) of the aggregate external boundaries
 8 of the districts coincide.
- 9 (b) The legislative body of the county where at least two (2) districts
 10 are located (or if the districts are located in more than one (1) county,
 11 the legislative body of each county) shall, if petitioned by freeholders
 12 in the two (2) districts, adopt an ordinance merging the districts into a
 13 single fire protection district.
- 14 (c) Freeholders who desire the merger of at least two (2) fire
 15 protection districts must initiate proceedings by filing a petition in the
 16 office of the county auditor of each county where a district is located.
 17 The petition must be signed:
- 18 (1) by at least twenty percent (20%), with a minimum of five
 19 hundred (500) from each district, of the freeholders owning land
 20 within the district; or
 21 (2) by a majority of the freeholders from the districts;
 22 whichever is less.
- 23 (d) The petition described in subsection (c) must state the same
 24 items listed in section 7 of this chapter. Sections 6, 8, and 9 of this
 25 chapter apply to the petition and to the legislative body of each county
 26 in the proposed district.
- 27 (e) The board of fire trustees for each district shall form a single
 28 board, which shall continue to be appointed as prescribed by section 12
 29 of this chapter. In addition, sections 13, 14, and 15 of this chapter
 30 relating to the board of fire trustees apply to the board of the merged
 31 district, except that if the merged district lies in more than one (1)
 32 county, the county legislative bodies serving the combined district shall
 33 jointly decide where the board shall locate (or approve relocation of)
 34 its office.
- 35 (f) Sections 16, 17, 18, 19, and 21 of this chapter relating to the
 36 taxing district, bonds, annual budget, tax levies, and disbanding of fire
 37 departments apply to a merged district. However, the budget must be
 38 approved by the county fiscal body and county board of tax adjustment
 39 in each county in the merged district. In addition, the auditor of each
 40 county in the district shall perform the duties described in section 18(c)
 41 of this chapter.
- 42 SECTION 123. IC 36-8-12-4.5 IS ADDED TO THE INDIANA



1 CODE AS A NEW SECTION TO READ AS FOLLOWS
 2 [EFFECTIVE UPON PASSAGE]: **Sec. 4.5. If a city, town, or**
 3 **township contracts with a volunteer fire department to provide**
 4 **services to the city, town, or township for a purpose authorized**
 5 **under this chapter, the contract must be:**

6 (1) in writing; and

7 (2) for a fixed term.

8 SECTION 124. IC 36-8-13-4.7, AS AMENDED BY P.L.146-2008,
 9 SECTION 783, IS AMENDED TO READ AS FOLLOWS
 10 [EFFECTIVE JULY 1, 2019]: Sec. 4.7. (a) For a township that elects
 11 to have the township provide fire protection and emergency services
 12 under section 3(c) of this chapter, the department of local government
 13 finance shall adjust the township's maximum permissible levy in the
 14 year following the year in which the change is elected, as determined
 15 under IC 6-1.1-18.5-3, to reflect the change from providing fire
 16 protection or emergency services under a contract between the
 17 municipality and the township to allowing the township to impose a
 18 property tax levy on the taxable property located within the corporate
 19 boundaries of each municipality. For the ensuing calendar year, the
 20 township's maximum permissible property tax levy shall be increased
 21 by the product of:

22 (1) one and five-hundredths (1.05); multiplied by

23 (2) the amount the township contracted or billed to receive,
 24 regardless of whether the amount was collected:

25 (A) in the year in which the change is elected; and

26 (B) as fire protection or emergency service payments from the
 27 municipalities or residents of the municipalities covered by the
 28 election under section 3(c) of this chapter.

29 The maximum permissible levy for a general fund or other fund of a
 30 municipality covered by the election under section 3(c) of this chapter
 31 shall be reduced for the ensuing calendar year to reflect the change to
 32 allowing the township to impose a property tax levy on the taxable
 33 property located within the corporate boundaries of the municipality.
 34 The total reduction in the maximum permissible levies for all electing
 35 municipalities must equal the amount that the maximum permissible
 36 levy for the township is increased under this subsection for contracts
 37 or billings, regardless of whether the amount was collected, less the
 38 amount actually paid from sources other than property tax revenue.

39 (b) For purposes of determining a township's and each
 40 municipality's maximum permissible ad valorem property tax levy
 41 under IC 6-1.1-18.5-3 for years following the first year after the year in
 42 which the change is elected, a township's and each municipality's



1 maximum permissible ad valorem property tax levy is the levy after the
2 adjustment made under subsection (a).

3 (c) The township may use the amount of a maximum permissible
4 property tax levy computed under this section in setting budgets and
5 property tax levies for any year in which the election in section 3(c) of
6 this chapter is in effect. ~~A county board of tax adjustment may not
7 reduce a budget or tax levy solely because the budget or levy is based
8 on the maximum permissible property tax levy computed under this
9 section.~~

10 (d) Section 4.6 of this chapter does not apply to a property tax levy
11 or a maximum property tax levy subject to this section.

12 SECTION 125. IC 36-9-3-29, AS AMENDED BY P.L.146-2008,
13 SECTION 785, IS AMENDED TO READ AS FOLLOWS
14 [EFFECTIVE JULY 1, 2019]: Sec. 29. The board shall prepare an
15 annual budget for the authority's operating and maintenance
16 expenditures and necessary capital expenditures. Each annual budget
17 is subject to review and modification by the:

18 (1) fiscal body of the county or municipality that establishes the
19 authority; and

20 (2) ~~county board of tax adjustment and the~~ department of local
21 government finance under IC 6-1.1-17.

22 SECTION 126. IC 36-9-4-47, AS AMENDED BY P.L.146-2008,
23 SECTION 788, IS AMENDED TO READ AS FOLLOWS
24 [EFFECTIVE JULY 1, 2019]: Sec. 47. (a) The board of directors of a
25 public transportation corporation may:

26 (1) borrow money in anticipation of receipt of the proceeds of
27 taxes that have been levied by the board and have not yet been
28 collected; and

29 (2) evidence this borrowing by issuing warrants of the
30 corporation.

31 The money that is borrowed may be used by the corporation for
32 payment of principal and interest on its bonds or for payment of current
33 operating expenses.

34 (b) The warrants:

35 (1) bear the date or dates;

36 (2) mature at the time or times on or before December 31
37 following the year in which the taxes in anticipation of which the
38 warrants are issued are due and payable;

39 (3) bear interest at the rate or rates and are payable at the time or
40 times;

41 (4) may be in the denominations;

42 (5) may be in the forms, either registered or payable to bearer;



- 1 (6) are payable at the place or places, either inside or outside
 2 Indiana;
 3 (7) are payable in the medium of payment;
 4 (8) are subject to redemption upon the terms, including a price not
 5 exceeding par and accrued interest; and
 6 (9) may be executed by the officers of the corporation in the
 7 manner;
 8 provided by resolution of the board of directors. The resolution may
 9 also authorize the board to pay from the proceeds of the warrants all
 10 costs incurred in connection with the issuance of the warrants.
- 11 (c) The warrants may be authorized and issued at any time after the
 12 board of directors levies the tax or taxes in anticipation of which the
 13 warrants are issued.
- 14 (d) The warrants may be sold for not less than par value after notice
 15 inviting bids has been published in accordance with IC 5-3-1. The
 16 board of directors may also publish the notice inviting bids in other
 17 newspapers or financial journals.
- 18 (e) After the warrants are sold, they may be delivered and paid for
 19 at one (1) time or in installments.
- 20 (f) The aggregate principal amount of warrants issued in
 21 anticipation of and payable from the same tax levy or levies may not
 22 exceed eighty percent (80%) of the levy or levies, as the amount of the
 23 levy or levies is certified by the department of local government
 24 finance, or as is determined by multiplying the rate of tax as finally
 25 approved by the total assessed valuation of taxable property within the
 26 taxing district of the public transportation corporation as most recently
 27 certified by the county auditor.
- 28 (g) For purposes of this section, taxes for any year are considered to
 29 be levied when the board of directors adopts the ordinance prescribing
 30 the tax levies for the year. However, warrants may not be delivered and
 31 paid for before final approval of a tax levy or levies ~~by the county~~
 32 ~~board of tax adjustment (or, if appealed, by the department of local~~
 33 ~~government finance unless the issuance of the warrants has been~~
 34 ~~approved by the department of local government finance.~~
- 35 (h) The warrants and the interest on them are not subject to sections
 36 43 and 44 of this chapter and are payable solely from the proceeds of
 37 the tax levy or levies in anticipation of which the warrants were issued.
 38 The authorizing resolution must pledge a sufficient amount of the
 39 proceeds of the tax levy or levies to the payment of the warrants and
 40 the interest.
- 41 (i) All actions of the board of directors under this section may be
 42 taken by resolution, which need not be published or posted. The



1 resolution takes effect immediately upon its adoption by a majority of
2 the members of the board of directors.

3 (j) An action to contest the validity of any tax anticipation warrants
4 may not be brought later than ten (10) days after the sale date.

5 SECTION 127. IC 36-9-4-51 IS AMENDED TO READ AS
6 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 51. (a) The board of
7 directors of a public transportation corporation shall prepare an annual
8 budget for the expenditures of the corporation.

9 (b) This subsection applies only when a municipality, having
10 operated an urban mass transportation system under a department of
11 municipal government, establishes a public transportation corporation
12 under section 10 of this chapter to maintain that system. The annual
13 operating and maintenance budget for the corporation shall be subject
14 to review and modification by the legislative body of the municipality.

15 (c) A public transportation corporation may not impose a property
16 tax levy on property that it has not taxed before January 1, 1982, and
17 that lies outside the corporate boundaries of the municipality without
18 the approval of the fiscal body or county council of the county in which
19 the municipality is located.

20 (d) The budget and any tax levies prepared by the board shall be
21 prepared and submitted at the same time, in the same manner, and with
22 the same notice as is prescribed by IC 6-1.1-17 for the annual budget
23 of the municipality. The ~~county tax adjustment board and the~~
24 department of local government finance may review the budget and tax
25 levies in the same manner by which ~~they review the department~~
26 **reviews** budgets and tax levies of the municipality.

27 SECTION 128. IC 36-9-12-5 IS AMENDED TO READ AS
28 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 5. (a) Money deposited
29 in the special fund under section 4 of this chapter may be expended
30 only upon a specific appropriation made for that purpose by the
31 municipal legislative body in the same manner that it appropriates
32 other public money.

33 (b) The municipal works board or board of transportation shall
34 prepare an itemized estimate of the money necessary for the operation
35 of parking meters for the ensuing year at the regular time of making
36 and filing budget estimates for other departments of the municipality.
37 These estimates shall be made and presented to the municipal
38 legislative body in the same manner as other department estimates.

39 (c) An appropriation under this section is not subject to review by
40 ~~the county tax adjustment board or~~ the department of local government
41 finance, and the general statutes regarding appropriation of funds do
42 not affect this chapter.



1 SECTION 129. IC 36-9-13-35, AS AMENDED BY P.L.146-2008,
 2 SECTION 790, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2019]: Sec. 35. The annual operating budget of
 4 a building authority is subject to review by the county board of tax
 5 adjustment and then by the department of local government finance as
 6 in the case of other political subdivisions.

7 SECTION 130. IC 36-9-22-2, AS AMENDED BY P.L.18-2018,
 8 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2019]: Sec. 2. (a) The power of the municipal works board to
 10 fix the terms of a contract under this section applies to contracts for the
 11 installation of sewage works that have not been finally approved or
 12 accepted for full maintenance and operation by the municipality on July
 13 1, 1979.

14 (b) The works board of a municipality may contract with owners of
 15 real property for the construction of sewage works within the
 16 municipality or within four (4) miles outside its corporate boundaries
 17 in order to provide service for the area in which the real property of the
 18 owners is located. The contract must provide, for a period of not to
 19 exceed fifteen (15) years, for the payment to the owners and their
 20 assigns by any owner of real property who:

- 21 (1) did not contribute to the original cost of the sewage works;
 22 and
 23 (2) subsequently taps into, uses, or deposits sewage or storm
 24 waters in the sewage works or any lateral sewers connected to
 25 them;

26 of a fair pro rata share of the cost of the construction of the sewage
 27 works, subject to the rules of the board and notwithstanding any other
 28 law relating to the functions of local governmental entities. However,
 29 the contract does not apply to any owner of real property who is not a
 30 party to the contract unless the contract or (after June 30, 2013) a
 31 signed memorandum of the contract has been recorded in the office of
 32 the recorder of the county in which the real property of the owner is
 33 located before the owner taps into or connects to the sewers and
 34 facilities. The board may provide that the fair pro rata share of the cost
 35 of construction includes interest at a rate not exceeding the amount of
 36 interest allowed on judgments, and the interest shall be computed from
 37 the date the sewage works are approved until the date payment is made
 38 to the municipality.

39 (c) The contract must include, as part of the consideration running
 40 to the municipality, the release of the right of:

- 41 (1) the parties to the contract; and
 42 (2) the successors in title of the parties to the contract;



1 to remonstrate against pending or future annexations by the
 2 municipality of the area served by the sewage works. Any person
 3 tapping into or connecting to the sewage works contracted for is
 4 considered to waive the person's rights to remonstrate against the
 5 annexation of the area served by the sewage works.

6 (d) Notwithstanding subsection (c), the works board of a
 7 municipality may waive the provisions of subsection (c) in the contract
 8 if the works board considers a waiver of subsection (c) to be in the best
 9 interests of the municipality.

10 (e) This subsection does not affect any rights or liabilities accrued,
 11 or proceedings begun before July 1, 2013. Those rights, liabilities, and
 12 proceedings continue and shall be imposed and enforced under prior
 13 law as if this subsection had not been enacted. For contracts executed
 14 after June 30, 2013, **if the release of the right to remonstrate is not void**
 15 **under subsection (i), (j), or (k), the release is binding on a successor**
 16 **in title to a party to the contract only if the successor in title:**

17 (1) has actual notice of the release; or

18 (2) has constructive notice of the release because the contract, or
 19 a signed memorandum of the contract stating the release, has been
 20 recorded in the chain of title of the property.

21 (f) Subsection (c) does not apply to a landowner if all of the
 22 following conditions apply:

23 (1) The landowner is required to connect to the sewage works
 24 because a person other than the landowner has polluted or
 25 contaminated the area.

26 (2) The costs of extension of or connection to the sewage works
 27 are paid by a person other than the landowner or the municipality.

28 (g) Subsection (c) does not apply to a landowner who taps into,
 29 connects to, or is required to tap into or connect to the sewage works
 30 of a municipality only because the municipality provides wholesale
 31 sewage service (as defined in IC 8-1-2-61.7) to another municipality
 32 that provides sewage service to the landowner.

33 ~~(h) Notwithstanding any other law, a waiver of the right of~~
 34 ~~remonstrance executed after June 30, 2015, expires not later than~~
 35 ~~fifteen (15) years after the date the waiver was executed.~~

36 ~~(+)~~ (h) This subsection applies to any deed recorded after June 30,
 37 2015. This subsection applies only to property that is subject to a
 38 remonstrance waiver. A municipality shall provide written notice to
 39 any successor in title to property within a reasonable time after the
 40 deed is recorded, that a waiver of the right of remonstrance exists with
 41 respect to the property.

42 (i) A remonstrance waiver executed on or before July 1, 2003,



1 is void. This subsection does not invalidate an annexation that was
2 effective on or before July 1, 2019.

3 (j) A remonstrance waiver executed after June 30, 2003, and not
4 later than June 30, 2019, is subject to the following:

- 5 (1) The waiver is void unless the waiver was recorded:
 - 6 (A) before January 1, 2020; and
 - 7 (B) with the county recorder of the county where the
 - 8 property subject to the waiver is located.

9 (2) A waiver that is not void under subdivision (1) expires not
10 later than fifteen (15) years after the date the waiver is
11 executed.

12 This subsection does not invalidate an annexation that was effective
13 on or before July 1, 2019.

14 (k) A remonstrance waiver executed after June 30, 2019, is
15 subject to the following:

- 16 (1) The waiver is void unless the waiver is recorded:
 - 17 (A) not later than thirty (30) business days after the date
 - 18 the waiver was executed; and
 - 19 (B) with the county recorder of the county where the
 - 20 property subject to the waiver is located.

21 (2) A waiver that is not void under subdivision (1) expires not
22 later than fifteen (15) years after the date the waiver is
23 executed.

24 This subsection does not invalidate an annexation that was effective
25 on or before July 1, 2019.

26 SECTION 131. IC 36-9-25-14, AS AMENDED BY P.L.228-2015,
27 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
28 JULY 1, 2019]: Sec. 14. (a) As to each municipality to which this
29 chapter applies:

- 30 (1) all the territory included within the corporate boundaries of
31 the municipality; and
 - 32 (2) any territory, town, addition, platted subdivision, or unplatted
33 land lying outside the corporate boundaries of the municipality
34 that has been taken into the district in accordance with a prior
35 statute, the sewage or drainage of which discharges into or
36 through the sewage system of the municipality;
- 37 constitutes a special taxing district for the purpose of providing for the
38 sanitary disposal of the sewage of the district in a manner that protects
39 the public health and prevents the undue pollution of watercourses of
40 the district.

- 41 (b) Upon request by:
 - 42 (1) a resolution adopted by the legislative body of another



1 municipality in the same county; or

2 (2) a petition of the majority of the resident freeholders in a
3 platted subdivision or of the owners of unplatted land outside the
4 boundaries of a municipality, if the platted subdivision or
5 unplatted land is in the same county;

6 the board may adopt a resolution incorporating all or any part of the
7 area of the municipality, platted subdivision, or unplatted land into the
8 district.

9 (c) A request under subsection (b) must be signed and certified as
10 correct by the secretary of the legislative body, resident freeholders, or
11 landowners. The original shall be preserved in the records of the board.
12 The resolution of the board incorporating an area in the district must be
13 in writing and must contain an accurate description of the area
14 incorporated into the district. A certified copy of the resolution, signed
15 by the president and secretary of the board, together with a map
16 showing the boundaries of the district and the location of additional
17 areas, shall be delivered to the auditor of the county within which the
18 district is located. It shall be properly indexed and kept in the
19 permanent records of the offices of the auditor.

20 (d) In addition, upon request by ten (10) or more interested resident
21 freeholders in a platted or unplatted territory, the board may define the
22 limits of an area within the county and including the property of the
23 freeholders that is to be considered for inclusion into the district.
24 Notice of the defining of the area by the board, and notice of the
25 location and limits of the area, shall be given by publication in
26 accordance with IC 5-3-1. Upon request by a majority of the resident
27 freeholders of the area, the area may be incorporated into the district in
28 the manner provided in this section. The resolution of the board
29 incorporating the area into the district and a map of the area shall be
30 made and filed in the same manner.

31 (e) In addition, a person owning or occupying real property outside
32 the district may enter into a sewer service agreement with the board for
33 connection to the sewage works of the district. If the agreement
34 provides for connection at a later time, the date or the event upon
35 which the service commences shall be stated in the agreement. The
36 agreement may impose any conditions for connection that the board
37 determines. The agreement must also provide the amount of service
38 charge to be charged for connection if the persons are not covered
39 under section 11 of this chapter, with the amount to be fixed by the
40 board in its discretion and without a hearing.

41 (f) All sewer service agreements made under subsection (e) or (after
42 June 30, 2013) a signed memorandum of the sewer service agreement



1 shall be recorded in the office of the recorder of the county where the
 2 property is located. The agreements run with the property described
 3 and are binding upon the persons owning or occupying the property,
 4 their personal representatives, heirs, devisees, grantees, successors, and
 5 assigns. Each agreement that is recorded, or each agreement of which
 6 a signed memorandum is recorded, and that provides for the property
 7 being served to be placed on the tax rolls shall be certified by the board
 8 to the auditor of the county where the property is located. The
 9 certification must state the date the property is to be placed on the tax
 10 rolls, and upon receipt of the certification together with a copy of the
 11 agreement, the auditor shall immediately place the property certified
 12 upon the rolls of property subject to the levy and collection of taxes for
 13 the district. An agreement may provide for the collection of a service
 14 charge for the period services are rendered before the levy and
 15 collection of the tax.

16 (g) Except as provided in subsection (j), sewer service agreements
 17 made under subsection (e) must contain a waiver provision that persons
 18 (other than municipalities) who own or occupy property agree for
 19 themselves, their executors, administrators, heirs, devisees, grantees,
 20 successors, and assigns that they will:

21 (1) neither object to nor file a remonstrance against the proposed
 22 annexation of the property by a municipality within the
 23 boundaries of the district;

24 (2) not appeal from an order or a judgment annexing the property
 25 to a municipality; and

26 (3) not file a complaint or an action against annexation
 27 proceedings.

28 (h) This subsection does not affect any rights or liabilities accrued
 29 or proceedings begun before July 1, 2013. Those rights, liabilities, and
 30 proceedings continue and shall be imposed and enforced under prior
 31 law as if this subsection had not been enacted. For contracts executed
 32 after June 30, 2013, a waiver of the right to remonstrate under
 33 subsection (g) **that is not void under subsection (l), (m), or (n)** is
 34 binding as to an executor, administrator, heir, devisee, grantee,
 35 successor, or assign of a party to a sewer service agreement under
 36 subsection (g) only if the executor, administrator, heir, devisee,
 37 grantee, successor, or assign:

38 (1) has actual notice of the waiver; or

39 (2) has constructive notice of the waiver because the sewer
 40 service agreement or a signed memorandum of the sewer service
 41 agreement stating the waiver has been recorded in the chain of
 42 title of the property.



1 (i) This section does not affect any sewer service agreements
 2 entered into before March 13, 1953. **However, this section applies to**
 3 **a remonstrance waiver regardless of when the waiver was**
 4 **executed.**

5 (j) Subsection (g) does not apply to a landowner if all of the
 6 following conditions apply:

7 (1) The landowner is required to connect to a sewer service
 8 because a person other than the landowner has polluted or
 9 contaminated the area.

10 (2) The costs of extension of service or connection to the sewer
 11 service are paid by a person other than the landowner or the
 12 municipality.

13 ~~(k) Notwithstanding any other law, a waiver of the right of~~
 14 ~~remonstrance executed after June 30, 2015, expires not later than~~
 15 ~~fifteen (15) years after the date the waiver was executed.~~

16 ~~(k)~~ (k) This subsection applies to any deed recorded after June 30,
 17 2015. This subsection applies only to property that is subject to a
 18 remonstrance waiver. A municipality shall provide written notice to
 19 any successor in title to property within a reasonable time after the
 20 deed is recorded, that a waiver of the right of remonstrance has been
 21 granted with respect to the property.

22 **(l) A remonstrance waiver executed before July 1, 2003, is void.**
 23 **This subsection does not invalidate an annexation that was effective**
 24 **on or before July 1, 2019.**

25 **(m) A remonstrance waiver executed after June 30, 2003, and**
 26 **before July 1, 2019, is subject to the following:**

27 **(1) The waiver is void unless the waiver was recorded:**

28 **(A) before January 1, 2020; and**

29 **(B) with the county recorder of the county where the**
 30 **property subject to the waiver is located.**

31 **(2) A waiver that is not void under subdivision (1) expires not**
 32 **later than fifteen (15) years after the date the waiver is**
 33 **executed.**

34 **This subsection does not invalidate an annexation that was effective**
 35 **on or before July 1, 2019.**

36 **(n) A remonstrance waiver executed after June 30, 2019, is**
 37 **subject to the following:**

38 **(1) The waiver is void unless the waiver is recorded:**

39 **(A) not later than thirty (30) business days after the date**
 40 **the waiver was executed; and**

41 **(B) with the county recorder of the county where the**
 42 **property subject to the waiver is located.**



1 **(2) A waiver that is not void under subdivision (1) expires not**
2 **later than fifteen (15) years after the date the waiver is**
3 **executed.**

4 **This subsection does not invalidate an annexation that was effective**
5 **on or before July 1, 2019.**

6 SECTION 132. IC 36-12-3-12, AS AMENDED BY P.L.219-2007,
7 SECTION 148, IS AMENDED TO READ AS FOLLOWS
8 [EFFECTIVE JULY 1, 2019]: Sec. 12. (a) The library board shall
9 determine the rate of taxation for the library district that is necessary
10 for the proper operation of the library. The library board shall certify
11 the rate to the county auditor. ~~The county auditor shall certify the tax~~
12 ~~rate to the county tax adjustment board in the manner provided in~~
13 ~~IC 6-1-1-1.~~ An additional rate may be levied under section 10(4) of this
14 chapter.

- 15 (b) If the library board fails to:
- 16 (1) give:
 - 17 (A) a first published notice to the board's taxpayers of the
 - 18 board's proposed budget and tax levy for the ensuing year at
 - 19 least ten (10) days before the public hearing required under
 - 20 IC 6-1.1-17-3; and
 - 21 (B) a second published notice to the board's taxpayers of the
 - 22 board's proposed budget and tax levy for the ensuing year at
 - 23 least three (3) days before the public hearing required under
 - 24 IC 6-1.1-17-3; or
 - 25 (2) finally adopt the budget and fix the tax levy not later than
 - 26 September 30;

27 the last preceding annual appropriation made for the public library is
28 renewed for the ensuing year, and the last preceding annual tax levy is
29 continued. Under this subsection, the treasurer of the library board
30 shall report the continued tax levy to the county auditor not later than
31 September 30.

32 SECTION 133. [EFFECTIVE JANUARY 1, 2017
33 (RETROACTIVE)] **(a) This SECTION applies notwithstanding**
34 **IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or**
35 **provision.**

36 **(b) This SECTION applies to the January 1, 2017, assessment**
37 **date.**

38 **(c) As used in this SECTION, "eligible property" means any**
39 **real property and personal property:**

- 40 **(1) for which an exemption application was filed after April**
41 **1, 2017, and before April 10, 2017; and**
- 42 **(2) that would have been eligible for an exemption from**



1 property taxation under IC 6-1.1-10-16 or any other law if an
2 exemption application had been properly and timely filed
3 under IC 6-1.1 for the property.

4 (d) The owner of eligible property may, before September 1,
5 2019, file a property tax exemption application and supporting
6 documents claiming a property tax exemption under this
7 SECTION and IC 6-1.1-10-16 or any other law for the eligible
8 property for the 2017 assessment date.

9 (e) A property tax exemption application filed as provided in
10 subsection (d) is considered to have been properly and timely filed.

11 (f) The following apply if the owner of eligible property files a
12 property tax exemption application as provided in subsection (d):

13 (1) The property tax exemption for the eligible property shall
14 be allowed and granted for the January 1, 2017, assessment
15 date by the county assessor and county auditor of the county
16 in which the eligible property is located.

17 (2) The owner of the eligible property is not required to pay
18 any property taxes, penalties, or interest with respect to the
19 eligible property for the January 1, 2017, assessment date.

20 (g) The exemption allowed by this SECTION shall be applied
21 without the need for any further ruling or action by the county
22 assessor, the county auditor, or the county property tax assessment
23 board of appeals of the county in which the eligible property is
24 located or by the Indiana board of tax review.

25 (h) To the extent the owner of the eligible property has paid any
26 property taxes, penalties, or interest with respect to the eligible
27 property for the January 1, 2017, assessment date and to the extent
28 that the eligible property is exempt from taxation as provided in
29 this SECTION, the owner of the eligible property is entitled to a
30 refund of the amounts paid. The owner is not entitled to any
31 interest on the refund under IC 6-1.1 or any other law to the extent
32 interest has not been paid by or on behalf of the owner.
33 Notwithstanding the filing deadlines for a claim under IC 6-1.1-26,
34 any claim for a refund filed by the owner of eligible property under
35 this SECTION before September 1, 2019, is considered timely filed.
36 The county auditor shall pay the refund due under this SECTION
37 in one (1) installment.

38 (i) This SECTION expires July 1, 2021.

39 SECTION 134. [EFFECTIVE JANUARY 1, 2019
40 (RETROACTIVE)] (a) This SECTION applies notwithstanding
41 IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or
42 provision.



1 **(b) This SECTION applies to assessment dates after December**
 2 **31, 2011, and before January 1, 2017.**

3 **(c) As used in this SECTION, "eligible property" means any**
 4 **real property and personal property:**

5 **(1) for which an exemption application was filed before**
 6 **August 1, 2017; and**

7 **(2) that would have been eligible for an exemption from**
 8 **property taxation for cemetery property under IC 6-1.1-10-27**
 9 **if an exemption application had been properly and timely filed**
 10 **under IC 6-1.1 for the property.**

11 **(d) The owner of eligible property may, before September 1,**
 12 **2019, file a property tax exemption application and supporting**
 13 **documents claiming a property tax exemption under this**
 14 **SECTION and IC 6-1.1-10-27 for the eligible property for an**
 15 **assessment date after December 31, 2011, and before January 1,**
 16 **2017.**

17 **(e) A property tax exemption application filed as provided in**
 18 **subsection (d) is considered to have been properly and timely filed**
 19 **for each assessment date.**

20 **(f) The following apply if the owner of eligible property files a**
 21 **property tax exemption application as provided in subsection (d):**

22 **(1) The property tax exemption for the eligible property shall**
 23 **be allowed and granted for the applicable assessment date by**
 24 **the county assessor and county auditor of the county in which**
 25 **the eligible property is located.**

26 **(2) The owner of the eligible property is not required to pay**
 27 **any property taxes, penalties, or interest with respect to the**
 28 **eligible property for the applicable assessment date.**

29 **(g) The exemption allowed by this SECTION shall be applied**
 30 **without the need for any further ruling or action by the county**
 31 **assessor, the county auditor, or the county property tax assessment**
 32 **board of appeals of the county in which the eligible property is**
 33 **located or by the Indiana board of tax review.**

34 **(h) To the extent the owner of the eligible property has paid any**
 35 **property taxes, penalties, or interest with respect to the eligible**
 36 **property for an applicable date and to the extent that the eligible**
 37 **property is exempt from taxation as provided in this SECTION,**
 38 **the owner of the eligible property is entitled to a refund of the**
 39 **amounts paid. The owner is not entitled to any interest on the**
 40 **refund under IC 6-1.1 or any other law to the extent interest has**
 41 **not been paid by or on behalf of the owner. Notwithstanding the**
 42 **filing deadlines for a claim under IC 6-1.1-26, any claim for a**



1 refund filed by the owner of eligible property under this SECTION
 2 before September 1, 2019, is considered timely filed. The county
 3 auditor shall pay the refund due under this SECTION in one (1)
 4 installment.

5 (i) This SECTION expires June 30, 2020.

6 SECTION 135. [EFFECTIVE JANUARY 1, 2019
 7 (RETROACTIVE)] (a) This SECTION applies notwithstanding
 8 IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or
 9 provision.

10 (b) This SECTION applies to assessment dates after December
 11 31, 2003, and before March 1, 2015.

12 (c) As used in this SECTION, "eligible property" means any
 13 real property that:

- 14 (1) is owned, occupied, and used by a taxpayer that is a
 15 church or religious society and is used for one (1) or more of
 16 the purposes described in IC 6-1.1-10-16 or IC 6-1.1-10-21;
 17 (2) consists of three (3) parcels, and at least one (1) of the
 18 parcels was purchased by the taxpayer in 2005;
 19 (3) was exempt from property taxes under IC 6-1.1-10-16 or
 20 IC 6-1.1-10-21 for the March 1, 2015, assessment date; and
 21 (4) would have been eligible for an exemption under
 22 IC 6-1.1-10-16 or IC 6-1.1-10-21 for assessment dates after
 23 December 31, 2003, and before March 1, 2015, if an
 24 exemption application had been properly and timely filed
 25 under IC 6-1.1 for the property.

26 (d) Before June 1, 2019, the owner of eligible property may file
 27 a property tax exemption application and supporting documents
 28 claiming a property tax exemption under this SECTION for the
 29 eligible property for an assessment date after December 31, 2003,
 30 and before March 1, 2015.

31 (e) A property tax exemption application filed as provided in
 32 subsection (d) is considered to have been properly and timely filed
 33 for each assessment date.

34 (f) The following apply if the owner of eligible property files a
 35 property tax exemption application as provided in subsection (d):

- 36 (1) The property tax exemption for the eligible property shall
 37 be allowed and granted for the applicable assessment date by
 38 the county assessor and county auditor of the county in which
 39 the eligible property is located.
 40 (2) The owner of the eligible property is not required to pay
 41 any property taxes, penalties, or interest with respect to the
 42 eligible property for the applicable assessment date.



1 **(g) The exemption allowed by this SECTION shall be applied**
 2 **without the need for any further ruling or action by the county**
 3 **assessor, the county auditor, or the county property tax assessment**
 4 **board of appeals of the county in which the eligible property is**
 5 **located or by the Indiana board of tax review.**

6 **(h) To the extent the owner of the eligible property has paid any**
 7 **property taxes, penalties, or interest with respect to the eligible**
 8 **property for an applicable date and to the extent that the eligible**
 9 **property is exempt from taxation as provided in this SECTION,**
 10 **the owner of the eligible property is entitled to a refund of the**
 11 **amounts paid. The owner is not entitled to any interest on the**
 12 **refund under IC 6-1.1 or any other law to the extent interest has**
 13 **not been paid by or on behalf of the owner. Notwithstanding the**
 14 **filing deadlines for a claim under IC 6-1.1-26, any claim for a**
 15 **refund filed by the owner of eligible property under this SECTION**
 16 **before June 1, 2019, is considered timely filed. The county auditor**
 17 **shall pay the refund due under this SECTION in one (1)**
 18 **installment.**

19 **(i) This SECTION expires June 30, 2020.**

20 **SECTION 136. [EFFECTIVE UPON PASSAGE] (a) The**
 21 **legislative council is urged to assign to an appropriate interim**
 22 **study committee, for study during the 2019 interim of the general**
 23 **assembly, the topic of local income taxes, including revenue**
 24 **allocations and uses.**

25 **(b) If the legislative council assigns the topic under subsection**
 26 **(a), the study must include consideration of the following:**

27 **(1) For each county:**

28 **(A) The number of individuals who reside in the county**
 29 **and work in a different county.**

30 **(B) Commuter patterns and road and street lane miles**
 31 **commonly used by commuters.**

32 **(C) The use of local income taxes to reduce property taxes.**

33 **(D) How local income taxes are used to provide services**
 34 **that benefit employers that employ individuals who reside**
 35 **in a different county than the county in which they work.**

36 **(E) The number of calls for public safety service.**

37 **(2) Whether local income tax revenue could be allocated more**
 38 **fairly among counties and within counties.**

39 **(3) Whether individuals should pay a local income tax to the**
 40 **county where they work and whether a tax credit should be**
 41 **provided for local income taxes paid to the county where they**
 42 **reside.**



1 (c) If the legislative council makes the assignment described in
2 subsection (a), the interim study committee shall, not later than
3 November 1, 2019, report the results of the study and any
4 recommendations for legislation to the legislative council in an
5 electronic format under IC 5-14-6.

6 (d) This SECTION expires January 1, 2020.
7 SECTION 137. [EFFECTIVE JULY 1, 2019] (a) For purposes of
8 IC 36-7-30-4, as amended by this act, and notwithstanding the July
9 1, 2019, effective date for the amendment to IC 36-7-30-4, the
10 terms of members appointed under IC 36-7-30-4(c) end December
11 31, 2019.

12 (b) This SECTION expires June 30, 2020.
13 SECTION 138. An emergency is declared for this act.



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1427, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 3, between lines 23 and 24, begin a new paragraph and insert:

"SECTION 4. IC 5-11-1-7, AS AMENDED BY P.L.149-2016, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 7. (a) The state examiner shall appoint assistants not exceeding the number required to administer this article. The assistants are to be known as "field examiners" and are at all times subject to the order and direction of the state examiner. Field examiners shall inspect and examine accounts of all state agencies, municipalities, and other governmental units, entities, or instrumentalities.

(b) The state examiner may engage or, in accordance with section 24 of this chapter, allow the engagement of private examiners to the extent the state examiner determines necessary to satisfy the requirements of this article. These examiners are subject to the direction of the state examiner while performing examinations under this article. The state examiner shall allow the engagement of private examiners for any state college or university subject to examination under this article if the state examiner finds that the private examiner is an independent certified public accountant firm with specific expertise in the financial affairs of educational organizations. **The state examiner shall allow the engagement of private examiners for any development authority in accordance with IC 36-7.5-2-9 or IC 36-7.6-2-14, whichever applies.** These private examiners are subject to the direction of the state examiner while performing examinations under this article.

(c) The state examiner may engage experts to assist the state board of accounts in carrying out its responsibilities under this article.

SECTION 5. IC 5-11-1-16, AS AMENDED BY P.L.181-2015, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 16. (a) As used in this article, "municipality" means any county, township, city, town, school corporation, special taxing district, or other political subdivision of Indiana.

(b) As used in this article, "state" means any board, commission, department, division, bureau, committee, agency, governmental subdivision, military body, authority, or other instrumentality of the state, but does not include a municipality.

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(c) As used in this article, "public office" means the office of any and every individual who for or on behalf of the state or any municipality or any public hospital holds, receives, disburses, or keeps the accounts of the receipts and disbursements of any public funds.

(d) As used in this article, "public officer" means any individual who holds, receives, disburses, or is required by law to keep any account of public funds or other funds for which the individual is accountable by virtue of the individual's public office.

(e) As used in this article, "entity" means any provider of goods, services, or other benefits that is:

- (1) maintained in whole or in part at public expense; or
- (2) supported in whole or in part by appropriations or public funds or by taxation.

The term does not include the state or a municipality (as defined in this section).

(f) As used in this article, a "public hospital" means either of the following:

- (1) An institution licensed under IC 16-21 and which is owned by the state or an agency of the state or one which is a municipal corporation. A hospital is a municipal corporation if its governing board members are appointed by elected officials of a municipality.
- (2) A state institution (as defined in IC 12-7-2-184).

(g) As used in this article, "audit committee" refers to the audit and financial reporting subcommittee of the legislative council established by IC 2-5-1.1-6.3.

(h) As used in this article, "audited entity" has the meaning set forth in IC 2-5-1.1-6.3.

(i) As used in this article, "development authority" has the meaning set forth in the following:

- (1) IC 36-7.5-1-8.**
- (2) IC 36-7.6-1-8.**

SECTION 6. IC 5-11-1-25, AS AMENDED BY P.L.181-2015, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 25. (a) This section and section 24.4 of this chapter do not limit the application of any law that requires a municipality, a public hospital, another public office or public officer, an entity, or another person or organization to be audited or otherwise examined on an annual or other basis by:

- (1) a certified public accountant; or
- (2) a person other than the state examiner or the state board of accounts.



(b) Subject to section 9 of this chapter and subsections (c) and (d), the state board of accounts shall conduct examinations of audited entities at the times determined by the state board of accounts, but not less than once every four (4) years, using risk based examination criteria that are established by the state board of accounts and approved by the audit committee. The risk based examination criteria must include the following risk factors:

- (1) An audited entity has a newly elected or appointed fiscal officer.
 - (2) An audited entity:
 - (A) has not timely filed; or
 - (B) has filed a materially incorrect or incomplete; annual financial report required by section 4 of this chapter.
 - (3) Any other factor determined by the state examiner and approved by the audit committee.
- (c) Examinations must be conducted annually for the following:
- (1) The state.
 - (2) An audited entity (other than a school corporation) that requires an annual audit:
 - (A) because of the receipt of federal financial assistance in an amount that subjects the audited entity to an annual federal audit;
 - (B) due to continuing disclosure requirements; or
 - (C) as a condition of a public bond issuance.

(3) A development authority.

An audited entity shall, under the guidelines established by the state board of accounts, provide notice to the state examiner not later than sixty (60) days after the close of the audited entity's fiscal year that the audited entity is required to have an annual audit under subdivision (2).

(d) As permitted under this section since September 1, 1986 (the effective date of P.L.3-1986, SECTION 16), examinations of school corporations shall be conducted biennially."

Page 4, line 40, delete "residential".

Page 4, line 40, reset in roman "that is assessed as".

Page 4, reset in roman line 41.

Page 4, line 42, reset in roman "government finance,".

Page 5, delete lines 3 through 22.

Page 29, line 3, delete "The" and insert **"Except as provided in section 5.2 of this chapter, the"**.

Page 30, between lines 15 and 16, begin a new paragraph and insert:

"SECTION 21. IC 6-1.1-17-5.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS



[EFFECTIVE JULY 1, 2019]: **Sec. 5.2. If an ordinance to fix a city budget, tax rate, and tax levy is:**

(1) vetoed by the city executive under IC 36-4-6-16(a)(2); or

(2) considered vetoed under IC 36-4-6-16(b);

and the veto is effective on a date later than October 1, the city's legislative body has thirty (30) days from the effective date of the veto to override the veto in accordance with IC 36-4-6-16(c) to fix the budget, tax rate, and tax levy for the ensuing budget year."

Page 38, strike lines 25 through 26.

Page 38, line 27, strike "(2) For each budget year after 2018," and insert "(1)".

Page 38, line 27, delete "not" and insert "Not".

Page 38, line 28, strike "a taxing unit in a".

Page 38, strike lines 29 through 30.

Page 38, line 31, strike "IC 6-1.1-18.5-16." and insert "**subdivision (2) applies.**"

Page 38, line 32, strike "(3) For each budget year after 2018," and insert "(2)".

Page 38, line 32, delete "not" and insert "Not".

Page 38, line 33, after "if" insert ":

(A)".

Page 38, line 35, after "IC 6-1.1-18.5-16" delete "." and insert "; **or (B) the deadline for a city in the county to fix the budget, tax rate, and tax levy has been extended, in accordance with section 5.2 of this chapter, due to the executive's veto of the ordinance fixing the budget, tax rate, and tax levy.**"

Page 42, between lines 20 and 21, begin a new paragraph and insert: "SECTION 35. IC 6-1.1-18-25 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 25. (a) This section applies only to Highland Township in Greene County.**

(b) The executive of the township may, upon approval by the township fiscal body, submit a petition to the department of local government finance for an increase in the township's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in 2020.

(c) If the township submits a petition as provided in subsection (b) before August 1, 2019, the department of local government finance shall increase the township's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in 2020 to eighteen thousand dollars (\$18,000).



(d) The township's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in 2020, as adjusted under this section, shall be used in the determination of the township's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in 2021 and thereafter.

(e) This section expires June 30, 2024.

SECTION 36. IC 6-1.1-18-26 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 26. (a) This section applies only to Taylor Township in Greene County.**

(b) The executive of the township may, upon approval by the township fiscal body, submit a petition to the department of local government finance for:

- (1) an increase in the township's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in 2020; and**
- (2) an increase in the township's maximum permissible ad valorem property tax levy under IC 36-8-13 (for the township's fire protection and emergency services) for property taxes first due and payable in 2020.**

(c) If the township submits a petition as provided in subsection (b) before August 1, 2019, the department of local government finance shall:

- (1) increase the township's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in 2020 to twenty-nine thousand dollars (\$29,000); and**
- (2) increase the township's maximum permissible ad valorem property tax levy under IC 36-8-13 (for the township's fire protection and emergency services) for property taxes first due and payable in 2020 to thirty-four thousand dollars (\$34,000).**

(d) The township's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in 2020, as adjusted under this section, shall be used in the determination of the township's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in 2021 and thereafter.

(e) The township's maximum permissible ad valorem property tax levy under IC 36-8-13 (for the township's fire protection and emergency services) for property taxes first due and payable in



2020, as adjusted under this section, shall be used in the determination of the township's maximum permissible ad valorem property tax levy under IC 36-8-13 (for the township's fire protection and emergency services) for property taxes first due and payable in 2021 and thereafter.

(f) This section expires June 30, 2024."

Page 43, between lines 26 and 27, begin a new paragraph and insert:

"SECTION 36. IC 6-1.1-18.5-23.2, AS ADDED BY P.L.242-2015, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 23.2. (a) This section applies to ~~the following townships~~ **Green Township** in Hancock County.

~~(1) Brown Township.~~

~~(2) Jackson Township.~~

~~(3) Blue River Township.~~

(b) The executive of a township ~~listed~~ **described** in subsection (a) may, after approval by the fiscal body of the township, submit a petition to the department of local government finance requesting an increase in the maximum permissible ad valorem property tax levy for the township's general fund.

(c) If the executive of a township submits a petition under subsection (b), the department of local government finance shall increase the maximum permissible ad valorem property tax levy for the township's general fund for property taxes first due and payable after December 31, ~~2015~~, **2019**, by an amount equal to the lesser of the following:

(1) Twenty-five thousand dollars (\$25,000).

(2) The sum of the following:

(A) The amount necessary to make the maximum permissible ad valorem property tax levy for the township's general fund equal to the maximum permissible ad valorem property tax levy that would have applied to the township's general fund under section 3 of this chapter for property taxes first due and payable after December 31, ~~2015~~, **2019**, if in each year, beginning in 2003 and ending in ~~2015~~, **2019**, the township had imposed the maximum permissible ad valorem property tax levy for the township's general fund in each of those years (regardless of whether the township did impose the entire amount of the maximum permissible ad valorem property tax levy for the township's general fund).

(B) The amount necessary to make the maximum permissible ad valorem property tax levy under section 3 of this chapter for the township's firefighting fund under IC 36-8-13 equal to the



maximum permissible ad valorem property tax levy under section 3 of this chapter that would have applied to the township's firefighting fund for property taxes first due and payable after December 31, ~~2015~~, **2019**, if in each year, beginning in 2003 and ending in ~~2015~~, **2019**, the township had imposed the maximum permissible ad valorem property tax levy for the township's firefighting fund in each of those years (regardless of whether the township did impose the entire amount of the maximum permissible ad valorem property tax levy for the township's firefighting fund).

SECTION 37. IC 6-1.1-23-1, AS AMENDED BY P.L.84-2016, SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 1. (a) Annually, after November 10th but before August 1st of the succeeding year, each county treasurer shall serve a written demand upon each county resident who is delinquent in the payment of personal property taxes. ~~Annually, after May 10 but before October 31 of the same year, each county treasurer may serve a written demand upon a county resident who is delinquent in the payment of personal property taxes.~~ The written demand may be served upon the taxpayer:

- (1) by registered or certified mail;
 - (2) in person by the county treasurer or the county treasurer's agent; or
 - (3) by proof of certificate of mailing.
- (b) The written demand required by this section shall contain:
- (1) a statement that the taxpayer is delinquent in the payment of personal property taxes;
 - (2) the amount of the delinquent taxes;
 - (3) the penalties due on the delinquent taxes;
 - (4) the collection expenses which the taxpayer owes; and
 - (5) a statement that if the sum of the delinquent taxes, penalties, and collection expenses are not paid within thirty (30) days from the date the demand is made then:
 - (A) sufficient personal property of the taxpayer shall be sold to satisfy the total amount due plus the additional collection expenses incurred; or
 - (B) a judgment may be entered against the taxpayer in the circuit court, superior court, or probate court of the county.
- (c) Subsections (d) through (g) apply only to personal property that:
- (1) is subject to a lien of a creditor imposed under an agreement entered into between the debtor and the creditor after June 30, 2005;



(2) comes into the possession of the creditor or the creditor's agent after May 10, 2006, to satisfy all or part of the debt arising from the agreement described in subdivision (1); and

(3) has an assessed value of at least three thousand two hundred dollars (\$3,200).

(d) For the purpose of satisfying a creditor's lien on personal property, the creditor of a taxpayer that comes into possession of personal property on which the taxpayer is adjudicated delinquent in the payment of personal property taxes must pay in full to the county treasurer the amount of the delinquent personal property taxes determined under STEP SEVEN of the following formula from the proceeds of any transfer of the personal property made by the creditor or the creditor's agent before applying the proceeds to the creditor's lien on the personal property:

STEP ONE: Determine the amount realized from any transfer of the personal property made by the creditor or the creditor's agent after the payment of the direct costs of the transfer.

STEP TWO: Determine the amount of the delinquent taxes, including penalties and interest accrued on the delinquent taxes as identified on the form described in subsection (f) by the county treasurer.

STEP THREE: Determine the amount of the total of the unpaid debt that is a lien on the transferred property that was perfected before the assessment date on which the delinquent taxes became a lien on the transferred property.

STEP FOUR: Determine the sum of the STEP TWO amount and the STEP THREE amount.

STEP FIVE: Determine the result of dividing the STEP TWO amount by the STEP FOUR amount.

STEP SIX: Multiply the STEP ONE amount by the STEP FIVE amount.

STEP SEVEN: Determine the lesser of the following:

(A) The STEP TWO amount.

(B) The STEP SIX amount.

(e) This subsection applies to transfers made by a creditor after May 10, 2006. As soon as practicable after a creditor comes into possession of the personal property described in subsection (c), the creditor shall request the form described in subsection (f) from the county treasurer. Before a creditor transfers personal property described in subsection (d) on which delinquent personal property taxes are owed, the creditor must obtain from the county treasurer a delinquent personal property tax form and file the delinquent personal property tax form with the



county treasurer. The creditor shall provide the county treasurer with:

- (1) the name and address of the debtor; and
- (2) a specific description of the personal property described in subsection (d);

when requesting a delinquent personal property tax form.

(f) The delinquent personal property tax form must be in a form prescribed by the state board of accounts under IC 5-11 and must require the following information:

- (1) The name and address of the debtor as identified by the creditor.
- (2) A description of the personal property identified by the creditor and now in the creditor's possession.
- (3) The assessed value of the personal property identified by the creditor and now in the creditor's possession, as determined under subsection (g).
- (4) The amount of delinquent personal property taxes owed on the personal property identified by the creditor and now in the creditor's possession, as determined under subsection (g).
- (5) A statement notifying the creditor that this section requires that a creditor, upon the liquidation of personal property for the satisfaction of the creditor's lien, must pay in full the amount of delinquent personal property taxes owed as determined under subsection (d) on the personal property in the amount identified on this form from the proceeds of the liquidation before the proceeds of the liquidation may be applied to the creditor's lien on the personal property.

(g) The county treasurer shall provide the delinquent personal property tax form described in subsection (f) to the creditor not later than fourteen (14) days after the date the creditor requests the delinquent personal property tax form. The county assessor and the township assessors (if any) shall assist the county treasurer in determining the appropriate assessed value of the personal property and the amount of delinquent personal property taxes owed on the personal property. Assistance provided by the county assessor and the township assessors (if any) must include providing the county treasurer with relevant personal property forms filed with the assessor or assessors and providing the county treasurer with any other assistance necessary to accomplish the purposes of this section.

SECTION 38. IC 6-1.1-23.5-12, AS ADDED BY P.L.235-2017, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 12. (a) At least ~~twenty-one (21)~~ **thirty (30)** days before the earliest date on which the application for judgment and order

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for sale of mobile homes eligible for sale may be made, the county treasurer shall send a notice of the sale by certified mail, return receipt requested, and by first class mail to:

(1) the owner of record of the mobile home with a single owner;
or

(2) at least one (1) of the owners, as of the date that the tentative auction list is initially prepared under section 4 of this chapter, of a mobile home with multiple owners;

at the last address of the owner for the property as indicated in the records of the assessor of the township in which the mobile home community is located, or the county assessor if there is no township assessor for the township, on the date that the tentative auction list is initially prepared under section 4 of this chapter. If both notices are returned, the county treasurer shall take an additional reasonable step to notify the property owner, if the county treasurer determines that an additional reasonable step to notify the property owner is practical. The county treasurer shall prepare the notice in the form prescribed by the department of local government finance. The notice must set forth the make and model of the mobile home and a street address, if any, or other common description of the property other than a legal description where the mobile home was last known to be located. The notice must include the statement set forth in section 5(b)(6) of this chapter. The county treasurer must present proof of this mailing to the court along with the application for judgment and order for sale.

(b) Failure by an owner to receive or accept the notice required by this section does not affect the validity of the judgment and order for sale.

(c) The notice required under this section is considered sufficient if the notice is mailed to the address or addresses required by this section."

Page 50, delete lines 31 through 42.

Page 51, delete lines 1 through 9.

Page 53, line 28, delete "residential".

Page 53, line 28, reset in roman "that is assessed as".

Page 53, reset in roman line 29.

Page 53, line 30, reset in roman "government finance,".

Page 54, between lines 28 and 29, begin a new paragraph and insert:

"SECTION 46. IC 6-3.6-6-2.7, AS ADDED BY P.L.184-2018, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 2.7. (a) A county fiscal body may adopt an ordinance to impose a tax rate for correctional facilities and rehabilitation facilities in the county. The tax rate must be in



increments of one-hundredth of one percent (0.01%) and may not exceed two-tenths of one percent (0.2%). The tax rate may not be in effect for more than ~~twenty (20)~~ **twenty-two (22)** years. **If an ordinance is adopted after June 30, 2019, to impose a tax rate under this section, not more than twenty percent (20%) of the revenue from the tax rate under this section may be used for operating expenses for correctional facilities and rehabilitation facilities in the county.**

(b) The revenue generated by a tax rate imposed under this section must be distributed directly to the county before the remainder of the expenditure rate revenue is distributed. The revenue shall be maintained in a separate dedicated county fund and used by the county only for paying for correctional facilities and rehabilitation facilities in the county.

SECTION 47. IC 6-3.6-9-5, AS AMENDED BY P.L.184-2016, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]: Sec. 5. (a) Before August 2 of each calendar year, ~~before 2018, and before June 1 of each calendar year after 2017~~, the budget agency shall provide to the department of local government finance and the county auditor of each adopting county an estimate of the amount determined under section 4 of this chapter that will be distributed to the county, based on known tax rates. Not later than fifteen (15) days after receiving the estimate of the certified distribution, ~~for calendar years before 2018, and not later than July 1 of each year, for calendar years after 2017~~, the department of local government finance shall determine for each taxing unit and notify the county auditor of the estimated amount of property tax credits, school distributions, public safety revenue, economic development revenue, certified shares, and special purpose revenue that will be distributed to the taxing unit under this chapter during the ensuing calendar year. Not later than thirty (30) days after receiving the department's estimate, the county auditor shall notify each taxing unit of the amounts estimated for the taxing unit.

(b) Before October 1 of each calendar year, the budget agency shall certify to the department of local government finance and the county auditor of each adopting county:

- (1) the amount determined under section 4 of this chapter; and
- (2) the amount of interest in the county's account that has accrued and has not been included in a certification made in a preceding year.

The amount certified is the county's certified distribution for the immediately succeeding calendar year. The amount certified shall be



adjusted, as necessary, under sections 6, 7, and 8 of this chapter. Not later than fifteen (15) days after receiving the amount of the certified distribution, the department of local government finance shall determine for each taxing unit and notify the county auditor of the certified amount of property tax credits, school distributions, public safety revenue, economic development revenue, certified shares, and special purpose revenue that will be distributed to the taxing unit under this chapter during the ensuing calendar year. Not later than thirty (30) days after receiving the department's estimate, the county auditor shall notify each taxing unit of the certified amounts for the taxing unit.

SECTION 48. IC 6-3.6-9-9, AS AMENDED BY P.L.197-2016, SECTION 66, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]: Sec. 9. The budget agency shall provide the adopting body with an informative summary of the calculations used to determine the certified distribution. The summary of calculations must include:

- (1) the amount reported on individual income tax returns processed by the department during the previous fiscal year;
 - (2) adjustments for over distributions in prior years;
 - (3) adjustments for clerical or mathematical errors in prior years;
- and**
- (4) adjustments for tax rate changes. **and**
 - ~~(5) the amount of excess account balances to be distributed under section 15 of this chapter.~~

SECTION 49. IC 6-3.6-9-15, AS AMENDED BY P.L.126-2016, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]: Sec. 15. (a) If the budget agency determines that the balance in a county trust account exceeds fifteen percent (15%) of the certified distributions to be made to the county in the determination year, the budget agency shall make a supplemental distribution to the county from the county's trust account. The budget agency shall use the trust account balance as of December 31 of the year that precedes the determination year by two (2) years (referred to as the "trust account balance year" in this section).

- (b) A supplemental distribution described in subsection (a) must be:
- (1) made at the same time as the determinations are provided to the county auditor under subsection ~~(d)(2)~~; **(d)(3)**; and
 - (2) allocated in the same manner as certified distributions for the purposes described in this article.

(c) The amount of a supplemental distribution described in subsection (a) is equal to the amount by which:

- (1) the balance in the county trust account; minus



(2) the amount of any supplemental or special distribution that has not yet been accounted for in the last known balance of the county's trust account; exceeds fifteen percent (15%) of the certified distributions to be made to the county in the determination year.

(d) For a county that qualifies for a supplemental distribution under this section in a year, the following apply:

(1) Before February 15, the budget agency shall update the information described in section 9 of this chapter to include the excess account balances to be distributed under this section.

~~(1)~~ **(2)** Before May 2, the budget agency shall provide the amount of the supplemental distribution for the county to the department of local government finance and to the county auditor.

~~(2)~~ **(3)** The department of local government finance shall determine for the county and each taxing unit within the county:

(A) the amount and allocation of the supplemental distribution attributable to the taxes that were imposed as of December 31 of the trust account balance year, including any specific distributions for that year; and

(B) the amount of the allocation for each of the purposes set forth in this article, using the allocation percentages in effect in the trust account balance year.

The department of local government finance shall provide these determinations to the county auditor before May 16 of the determination year.

~~(3)~~ **(4)** Before June 1, the county auditor shall distribute to each taxing unit the amount of the supplemental distribution that is allocated to the taxing unit under subdivision ~~(2)~~: **(3)**.

For determinations before 2019, the tax rates in effect under and the allocation methods specified in the former income tax laws shall be used for the determinations under subdivision ~~(2)~~: **(3)**.

(e) For any part of a supplemental distribution attributable to property tax credits under a former income tax or IC 6-3.6-5, the adopting body for the county may allocate the supplemental distribution to property tax credits for not more than the three (3) years after the year the supplemental distribution is received.

(f) Any income earned on money held in a trust account established for a county under this chapter shall be deposited in that trust account.

SECTION 50. IC 6-3.6-9-18, AS ADDED BY P.L.199-2017, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 18. (a) This section applies only to Clark County.



(b) Notwithstanding section 5 of this chapter, when determining ~~the~~ **any** allocation amount, ~~and except for~~ the economic development revenue allocation, for each taxing unit in the county:

(1) in 2019, one hundred percent (100%) of the increase in the county's maximum permissible tax levy permitted under IC 6-1.1-18.5-13.8 shall be excluded;

(2) in 2020, sixty-six and sixty-seven hundredths percent (66.67%) of the increase in the county's maximum permissible tax levy permitted under IC 6-1.1-18.5-13.8 shall be excluded; and

(3) in 2021, thirty-three and thirty-three hundredths percent (33.33%) of the increase in the county's maximum permissible tax levy permitted under IC 6-1.1-18.5-13.8 shall be excluded.

(c) This section expires June 30, 2022."

Page 58, delete lines 37 through 42.

Page 59, delete lines 1 through 15.

Page 59, line 27, delete "residential".

Page 59, line 27, reset in roman "that is assessed as".

Page 59, reset in roman line 28.

Page 59, line 29, reset in roman "government finance,".

Page 65, between lines 1 and 2, begin a new paragraph and insert:

"SECTION 57. IC 16-22-3-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 19. (a) This section applies to a medical care trust board appointed by a county executive to govern a nonexpendable trust fund established under section 17(j) or 18(e) of this chapter.

(b) The county executive may adopt an ordinance providing that the medical care trust board is subject to this section.

(c) After the effective date of an ordinance adopted under subsection (b), the medical care trust board may do the following:

(1) Approve and the treasurer may disburse payment of a claim against the trust for payment of hospital and medical services provided to an indigent person and reasonable administrative expenses, without the necessity of filing a claim with the county auditor for approval by the county executive.

(2) **Except as provided in section 19.5 of this chapter**, invest the funds of the trust:

(A) in accordance with IC 5-13-9 and guidelines adopted by the board under IC 5-13-9-1; and

(B) without being subject to guidelines adopted by the county executive under IC 5-13-9-1.

SECTION 58. IC 16-22-3-19.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS



[EFFECTIVE JULY 1, 2019]: **Sec. 19.5. (a) This section applies to a county that before 1990 sold its hospital property and established a medical care trust board to hold the proceeds from the sale.**

(b) As used in this section, "trust board" refers to a medical care trust board established to hold the proceeds from the sale of a county hospital.

(c) The trust board shall contract with investment managers, investment advisors, investment counsel, trust companies, banks, or other finance professionals to assist the trust board in an investment program. Money held by the trust board must be invested in accordance with the terms of an investment policy statement developed by the board of directors of the trust board with an investment advisor that:

(1) is approved by the board of directors; and

(2) complies with the diversification, risk management, and other fiduciary requirements common to the management of charitable trusts, including that the funds of the trust board must be invested according to the prudent investor rule. The investment policy statement must include the limitation on the investment in equities specified in subsection (e).

(d) Money held by the trust board:

(1) may be invested in any legal, marketable securities; and

(2) is not subject to any other investment limitations in the law, other than the limitations under this section and the limitations in the investment policy statement.

(e) The total amount of the funds invested by the trust board in equity securities under this section may not exceed fifty-five percent (55%) of the total value of the portfolio of funds invested by the trust board under this section. However:

(1) an investment that complies with this subsection when the investment is made remains legal even if a subsequent change in the value of the investment or a change in the value of the total portfolio of funds invested by the trust board causes the percentage of investments in equity securities to exceed the fifty-five percent (55%) limit on equity securities; and

(2) if the total amount of the funds invested by a trust board in equity securities exceeds the fifty-five percent (55%) limit on equity securities because of a change described in subdivision (1), the investments by the trust board must be rebalanced to comply with the fifty-five percent (55%) limit on equity investments not later than one hundred twenty (120) days after the equity investments first exceed that limit.



(f) The following apply to the trust board:

- (1) The trust board must be audited annually by an independent third party auditor.**
- (2) The board of directors of the trust board must meet at least quarterly to receive a quarterly compliance and performance update from the investment advisor.**
- (3) Three (3) nonvoting advisors who are officers of different county designated depositories shall attend the quarterly meetings in an advisory capacity to assist the board of directors of the trust board:**
 - (A) in reviewing the compliance and performance report from the investment advisor; and**
 - (B) in reviewing the annual audit required by subdivision (1).**

The three (3) nonvoting advisors may not vote on any action of the board of directors. The board of directors of the trust board shall by majority vote select the three (3) depositories from which the three (3) nonvoting advisors will be chosen. Each of the three (3) depositories selected under this subdivision shall select an officer of the depository to serve as one (1) of the three (3) nonvoting advisors. Each nonvoting advisor shall serve a term of three (3) years, and the nonvoting advisor shall continue to serve until a successor is selected. However, to provide for staggered terms, the board of directors of the trust board shall provide that the initial term of one (1) nonvoting advisor is one (1) year, the initial term of one (1) nonvoting advisor is two (2) years, and the initial term of one (1) nonvoting advisor is three (3) years. For purposes of avoiding a conflict of interest, a financial institution for which a nonvoting advisor is an officer (and any affiliate of such a financial institution) may not receive a commission or other compensation for investments made by the trust board under this section."

Page 67, between lines 13 and 14, begin a new paragraph and insert:
"SECTION 60. IC 20-49-4-8, AS ADDED BY P.L.2-2006, SECTION 172, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 8. The state board may advance money to school corporations to be used for:

- (1) school building construction programs; and**
- (2) educational technology programs; and**
- (3) property tax refund payments;**

as provided in this chapter.



SECTION 61. IC 20-49-4-14.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: **Sec. 14.5. (a) Advances to pay property tax refunds resulting from significant property tax appeals that were lost or settled by counties may be made to school corporations. The total amount of advances that the state board may make under this section may not exceed ten million dollars (\$10,000,000).**

(b) An advance may be made to a school corporation to pay a property tax refund resulting from a significant property tax appeal that was lost or settled by the county if the following conditions exist:

(1) The total amount of the property tax refund that must be paid by the school corporation exceeds the lesser of:

- (A) twenty percent (20%) of the school corporation's annual certified levy for its operations fund in the calendar year in which the application for the advance is made; or**
- (B) four hundred dollars (\$400) per average daily membership (as defined in IC 20-18-2-2) for the most recent fall count.**

(2) The total amount of the property tax refund that must be paid by the school corporation exceeds fifty percent (50%) of the school corporation's rainy day fund balance as of the date of the application.

SECTION 62. IC 20-49-4-16.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: **Sec. 16.5. (a) Money advanced to a school corporation to pay a property tax refund resulting from a significant property tax appeal that was lost or settled by the county may be for a period not exceeding ten (10) years. The school corporation to which an advance is made shall pay interest on the advance. For advances to pay property tax refunds, the state board may provide that the advances may be prepaid at any time.**

(b) The state board of finance shall periodically establish the rate or rates of interest payable on advances to pay property tax refunds as long as the established interest rate or rates:

- (1) are not less than one percent (1%); and**
- (2) do not exceed four percent (4%).**

SECTION 63. IC 20-49-4-22.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: **Sec. 22.5. A school corporation to which an advance is made to pay a property tax refund resulting**



from a significant property tax appeal that was lost or settled by the county may annually impose a property tax levy for the operations fund or the debt service fund to replace the amount deducted under this chapter in the current year from the distribution of state tuition support. However, a levy may not be imposed under this chapter if a levy is being imposed under IC 6-1.1-19, IC 20-48-1-7, or another statute to cover the refund from a significant property tax appeal. The amount received from the tax under this section must be transferred to the education fund."

Page 68, between lines 14 and 15, begin a new paragraph and insert:

"SECTION 63. IC 36-1-10-7, AS AMENDED BY P.L.233-2015, SECTION 329, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]: Sec. 7. (a) Except as provided in subsection (b); As used in this section, "threshold amount" means two hundred fifty thousand dollars (\$250,000).

(b) This section does not apply if the total annual cost of the lease is less than the threshold amount.

(c) A leasing agent for a political subdivision, other than a school corporation, may not lease a structure, transportation project, or system unless:

- (1) the leasing agent receives a petition signed by fifty (50) or more taxpayers of the political subdivision or agency; and
- (2) the fiscal body of the political subdivision determines, after investigation, that the structure, transportation project, or system is needed.

~~(b) This subsection applies only to a school corporation. A leasing agent may not lease a structure, transportation project, or system unless the governing body of the school corporation determines, after investigation, that the structure, transportation project, or system is needed.~~

SECTION 64. IC 36-1-10-7.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]: **Sec. 7.5. (a) This section applies only to a school corporation.**

(b) A leasing agent may not lease a structure, transportation project, or system unless the governing body of the school corporation determines, after investigation, that the structure, transportation project, or system is needed.

SECTION 65. IC 36-1-10-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]:



Sec. 14. (a) **As used in this section, "threshold amount" has the meaning set forth in section 7 of this chapter.**

(b) This section does not apply if the total annual cost of the lease is less than the threshold amount.

(a) (c) If lease rentals are payable, in whole or in part, from property taxes, ten (10) or more taxpayers in the political subdivision who disagree with the execution of a lease under this chapter may file a petition in the office of the county auditor of the county in which the leasing agent is located, within thirty (30) days after publication of notice of the execution of the lease. The petition must state the taxpayer's objections and the reasons why the lease is unnecessary or unwise.

(b) (d) The county auditor shall immediately certify a copy of the petition, together with other data necessary to present the questions involved, to the department of local government finance. Upon receipt of the certified petition and other data, the department of local government finance shall fix a time and place for the hearing of the matter. The hearing shall be held not less than five (5) nor more than thirty (30) days after the receipt of the certified documents.

(c) (e) The hearing shall be held in the political subdivision where the petition arose.

(d) (f) Notice of the hearing shall be given by the department of local government finance to the leasing agent and to the first ten (10) taxpayer petitioners listed on the petition by a letter signed by the commissioner or deputy commissioner of the department. The letter shall be sent to the first ten (10) taxpayer petitioners at their usual place of residence at least five (5) days before the date of the hearing. The decision by the department of local government finance on the objections presented in the petition is final.

SECTION 66. IC 36-1-10-22 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]: **Sec. 22. (a)**

This section applies only to a lease that meets all of the following:

- (1) The lease was entered into before January 1, 2019.**
- (2) The total annual cost of the lease is less than two hundred fifty thousand dollars (\$250,000).**
- (3) Any one (1) of the following applies:**
 - (A) The leasing agent did not comply with section 7(a) of this chapter (as in effect before January 1, 2019) before the lease was entered into.**
 - (B) The leasing agent did not comply with section 14 of this chapter (as in effect before January 1, 2019) before the**



lease was entered into.

(C) The leasing agent did not comply with both section 7(a) of this chapter (as in effect before January 1, 2019) and section 14 of this chapter (as in effect before January 1, 2019) before the lease was entered into.

(b) A lease described in subsection (a) is valid, notwithstanding the failure of the leasing agent to comply with section 7(a) of this chapter (as in effect before January 1, 2019), section 14 of this chapter (as in effect before January 1, 2019), or both section 7(a) of this chapter (as in effect before January 1, 2019) and section 14 of this chapter (as in effect before January 1, 2019) before the lease was entered into.

(c) This section does not validate a lease described in subsection (a) for failures to comply with statutory requirements other than those set forth in section 7(a) of this chapter (as in effect before January 1, 2019) and section 14 of this chapter (as in effect before January 1, 2019).

SECTION 67. IC 36-1-14-4 IS REPEALED [EFFECTIVE JULY 1, 2019]. Sec. 4: (a) This section applies to a county that before 1990 sold its hospital property and established a trust to hold the proceeds from the sale:

(b) As used in this section, "trust" refers to a charitable trust established to hold the proceeds from the sale of a county hospital:

(c) The trustees of a trust shall contract with investment managers; investment advisors; investment counsel; trust companies; banks; or other finance professionals to assist the trustees in an investment program. Money held by the trust must be invested in accordance with the terms of an investment policy statement developed by the trustees with an investment advisor that:

(1) is approved by the trustees; and

(2) complies with the diversification, risk management, and other fiduciary requirements common to the management of charitable trusts, including that the funds of the trust must be invested according to the prudent investor rule. However, the investment policy statement may not allow the trust to invest in any investments in which the political subdivision that established the trust is not permitted to invest under the Constitution of the State of Indiana. The investment policy statement must include the limitation on the investment in equities specified in subsection (e):

(d) Money held by the trust:

(1) may be invested in any legal, marketable securities; and



(2) is not subject to any other investment limitations in the law, other than the limitations under this section and the limitations in the investment policy statement.

(e) The total amount of the funds invested by a trust in equity securities under this section may not exceed fifty-five percent (55%) of the total value of the portfolio of funds invested by the trust under this section. However:

(1) an investment that complies with this subsection when the investment is made remains legal even if a subsequent change in the value of the investment or a change in the value of the total portfolio of funds invested by the trust causes the percentage of investments in equity securities to exceed the fifty-five percent (55%) limit on equity securities; and

(2) if the total amount of the funds invested by a trust in equity securities exceeds the fifty-five percent (55%) limit on equity securities because of a change described in subdivision (1), the investments by the trust must be rebalanced to comply with the fifty-five percent (55%) limit on equity investments not later than one hundred twenty (120) days after the equity investments first exceed that limit.

(f) The following apply if a trust is established under this section:

(1) To the extent that investment income earned on the principal amount of the trust during a calendar year exceeds five percent (5%) of the amount of the principal at the beginning of the calendar year, that excess investment income shall, for purposes of this section, be added to and be considered a part of the principal amount of the trust.

(2) An expenditure or transfer of any money that is part of the principal amount of the trust may be made only upon unanimous approval of the trustees.

(3) The trust must be audited annually by an independent third party auditor.

(4) The trustees must meet at least quarterly to receive a quarterly compliance and performance update from the investment advisor.

(5) Three (3) nonvoting advisors who are officers of different county designated depositories shall attend the quarterly meetings in an advisory capacity to assist the trustees:

(A) in reviewing the compliance and performance report from the investment advisor; and

(B) in reviewing the annual audit required by subdivision (3).

The three (3) nonvoting advisors may not vote on any action of the board of trustees. The trustees shall by majority vote select the



three (3) depositories from which the three (3) nonvoting advisors will be chosen. Each of the three (3) depositories selected under this subdivision shall select an officer of the depository to serve as one (1) of the three (3) nonvoting advisors. Each nonvoting advisor shall serve a term of three (3) years, and the nonvoting advisor shall continue to serve until a successor is selected. However, to provide for staggered terms, the trustees shall provide that the initial term of one (1) nonvoting advisor is one (1) year, the initial term of one (1) nonvoting advisor is two (2) years, and the initial term of one (1) nonvoting advisor is three (3) years. For purposes of avoiding a conflict of interest, a financial institution for which a nonvoting advisor is an officer (and any affiliate of such a financial institution) may not receive a commission or other compensation for investments made by the trust under this section.

SECTION 68. IC 36-1-23-2, AS ADDED BY P.L.184-2015, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 2. A member of the fiscal body of a unit may not participate in a vote on the adoption of the unit's budget and tax levies if the member is: a **volunteer firefighter in:**

- (1) **an employee of** a volunteer fire department; or
- (2) **a volunteer firefighter in** a fire department;

that provides fire protection services to the unit under a contract (excluding a mutual aid agreement) or as the unit's fire department."

Page 83, line 14, delete "residential".

Page 83, line 14, reset in roman "that is assessed as".

Page 83, reset in roman line 15.

Page 83, line 16, reset in roman "government finance,".

Page 83, line 16, after "area" insert ",".

Page 83, line 27, delete "residential".

Page 83, line 27, reset in roman "that is assessed as".

Page 83, reset in roman line 28.

Page 83, line 29, reset in roman "government finance,".

Page 84, delete lines 27 through 42.

Page 85, delete lines 1 through 2.

Page 93, line 15, delete "residential".

Page 93, line 15, reset in roman "that is assessed as".

Page 93, reset in roman line 16.

Page 93, line 17, reset in roman "government finance,".

Page 93, line 28, delete "residential".

Page 93, line 28, reset in roman "that is assessed as".

Page 93, reset in roman line 29.

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Page 93, line 30, reset in roman "government finance,".

Page 94, delete lines 28 through 42.

Page 95, delete lines 1 through 3.

Page 101, line 34, delete "residential".

Page 101, line 34, reset in roman "that is assessed as".

Page 101, reset in roman line 35.

Page 101, line 36, reset in roman "government finance,".

Page 101, delete lines 41 through 42.

Page 102, delete lines 1 through 16.

Page 108, between lines 30 and 31, begin a new paragraph and insert:

"SECTION 78. IC 36-7-30-4, AS AMENDED BY P.L.42-2011, SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 4. (a) ~~Except as provided in subsection (c)~~; The five (5) members of a municipal military base reuse authority shall be appointed as follows:

(1) Three (3) members shall be appointed by the municipal executive.

(2) Two (2) members shall be appointed by the municipal legislative body.

(b) The five (5) members of a county military base reuse authority shall be appointed by the county executive.

~~(c) The five (5) members of a municipal military base reuse authority in an excluded city that is located in a county with a consolidated city shall be appointed as follows:~~

~~(1) One (1) member shall be appointed by the executive of the excluded city.~~

~~(2) One (1) member shall be appointed by the legislative body of the excluded city.~~

~~(3) One (1) member shall be appointed by the consolidated city executive.~~

~~(4) One (1) member shall be appointed by the consolidated city legislative body.~~

~~(5) One (1) member shall be appointed by the board of county commissioners.~~

~~However, at least three (3) of the members must be residents of the excluded city.~~

SECTION 79. IC 36-7-30-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) Except as provided in subsection (b), each member of a military base reuse authority shall serve the longer of three (3) years beginning with the first day of January after the member's appointment or until the



member's successor has been appointed and qualified. If a vacancy occurs, a successor shall be appointed in the same manner as the original member, and the successor shall serve for the remainder of the vacated term.

(b) In the case of a municipal military base reuse authority in an excluded city located in a county with a consolidated city, the original members shall serve for the following terms:

(1) A member appointed by the executive of the excluded city or the consolidated city executive shall serve for the longer of three (3) years beginning with the first day of January after the member's appointment or until the member's successor is appointed and qualified.

(2) A member appointed by the legislative body of the excluded city or the consolidated city legislative body shall serve for the longer of one (1) year beginning with the first day of January after the member's appointment or until the member's successor is appointed and qualified.

(3) A member appointed by the board of county commissioners shall serve for the longer of two (2) years beginning with the first day of January after the member's appointment or until the member's successor is appointed and qualified.

(c) Each member of a reuse authority, before beginning the member's duties, shall take and subscribe an oath of office in the usual form, to be endorsed on the certificate of the member's appointment. The endorsed certificate must be promptly filed with the clerk for the unit that the member serves.

(d) Each member of a reuse authority, before beginning the member's duties, shall execute a bond payable to the state, with surety to be approved by the executive of the unit. The bond must be in the penal sum of fifteen thousand dollars (\$15,000) and must be conditioned on the faithful performance of the duties of the member's office and the accounting for all money and property that may come into the member's hands or under the member's control. The cost of the bond shall be paid by the special taxing district.

(e) A member of a reuse authority must be at least eighteen (18) years of age and ~~except as provided in section 4(c) of this chapter,~~ must be a resident of the unit responsible for the member's appointment.

(f) If a member ceases to be qualified under this section, the member forfeits the member's office.

(g) Members of a reuse authority are not entitled to salaries but are entitled to reimbursement for expenses necessarily incurred in the performance of their duties.



SECTION 80. IC 36-7.5-2-9, AS ADDED BY P.L.214-2005, SECTION 73, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 9. **(a)** ~~The office of management and budget state board of accounts~~ shall, **pursuant to IC 5-11-1-7 and IC 5-11-1-24, allow the development authority to** contract with a certified public accountant for an annual financial audit of the development authority. The certified public accountant may not have a significant financial interest as ~~determined by the office of management and budget~~, in a project, facility, or service funded by or leased by or to the development authority. **The certified public accountant selected by the development authority must be approved by the state examiner and is subject to the direction of the state examiner while performing an annual financial audit under this article.**

(b) The certified public accountant shall present an audit report not later than four (4) months after the end of the development authority's fiscal year and shall make recommendations to improve the efficiency of development authority operations. The certified public accountant shall also perform a study and evaluation of internal accounting controls and shall express an opinion on the controls that were in effect during the audit period.

(c) The development authority shall pay the cost of the annual financial audit. In addition, the state board of accounts may at any time conduct an audit of any phase of the operations of the development authority. The development authority shall pay the cost of any audit by the state board of accounts.

SECTION 81. IC 36-7.6-2-14, AS AMENDED BY P.L.237-2017, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 14. **(a)** ~~The office of management and budget state board of accounts~~ shall, **pursuant to IC 5-11-1-7 and IC 5-11-1-24, allow each development authority to** contract with a certified public accountant for an annual financial audit of ~~each the~~ development authority. The certified public accountant may not have a significant financial interest as ~~determined by the office of management and budget~~, in a project, facility, or service funded by or leased by or to any development authority. **The certified public accountant selected by a development authority must be approved by the state examiner and is subject to the direction of the state examiner while performing an annual financial audit under this article.**

(b) The certified public accountant shall present an audit report not later than four (4) months after the end of each calendar year and shall make recommendations to improve the efficiency of development



authority operations. The certified public accountant shall also perform a study and evaluation of internal accounting controls and shall express an opinion on the controls that were in effect during the audit period.

(c) A development authority shall pay the cost of the annual financial audit under subsection (a). In addition, the state board of accounts may at any time conduct an audit of any phase of the operations of a development authority. A development authority shall pay the cost of any audit by the state board of accounts.

(d) ~~The office of management and budget state board of accounts~~ may waive the requirement that a certified public accountant perform an annual financial audit of a development authority for a particular year if the development authority certifies to the ~~office of management and budget state board of accounts~~ that the development authority had no financial activity during that year."

Page 127, line 20, after "paid." insert "**The owner is not entitled to any interest on the refund under IC 6-1.1 or any other law to the extent interest has not been paid by or on behalf of the owner.**"

Page 128, line 26, after "paid." insert "**The owner is not entitled to any interest on the refund under IC 6-1.1 or any other law to the extent interest has not been paid by or on behalf of the owner.**"

Page 128, between lines 31 and 32, begin a new paragraph and insert:

"SECTION 100. [EFFECTIVE UPON PASSAGE] (a) **The legislative council is urged to assign to an appropriate interim study committee, for study during the 2019 interim of the general assembly, the topic of local income taxes, including revenue allocations and uses.**

(b) **If the legislative council assigns the topic under subsection (a), the study must include consideration of the following:**

(1) **For each county:**

(A) **The number of individuals who reside in the county and work in a different county.**

(B) **Commuter patterns and road and street lane miles commonly used by commuters.**

(C) **The use of local income taxes to reduce property taxes.**

(D) **How local income taxes are used to provide services that benefit employers that employ individuals who reside in a different county than the county in which they work.**

(E) **The number of calls for public safety service.**

(2) **Whether local income tax revenue could be allocated more fairly among counties and within counties.**

(3) **Whether individuals should pay a local income tax to the**



county where they work and whether a tax credit should be provided for local income taxes paid to the county where they reside.

(c) If the legislative council makes the assignment described in subsection (a), the interim study committee shall, not later than November 1, 2019, report the results of the study and any recommendations for legislation to the legislative council in an electronic format under IC 5-14-6.

(d) This SECTION expires January 1, 2020.

SECTION 101. [EFFECTIVE JULY 1, 2019] (a) For purposes of IC 36-7-30-4, as amended by this act, and notwithstanding the July 1, 2019, effective date for the amendment to IC 36-7-30-4, the terms of members appointed under IC 36-7-30-4(c) end December 31, 2019.

(b) This SECTION expires June 30, 2020."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1427 as introduced.)

HUSTON

Committee Vote: yeas 16, nays 7.

COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1427, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 8, delete lines 19 through 42, begin a new paragraph and insert:

"SECTION 12. IC 6-1.1-3-2.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 2.5. (a) This section applies to a like kind exchange of depreciable personal property for which:**

- (1) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;
- (2) the exchange is not eligible for nonrecognition of gain or

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loss under Section 1031 of the Internal Revenue Code currently in effect; and

(3) the taxpayer made an election to take deductions under Section 179 or Section 168(k) of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

(b) In determining the cost of the depreciable personal property described in subsection (a) that is used to determine the value of the depreciable personal property subject to an assessment, the acquisition cost of the depreciable personal property acquired in the like kind exchange shall be reported as:

(1) the net book value of the depreciable personal property traded in; plus

(2) any cash boot added to the exchange;

as if the exchange was eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017."

Delete page 9.

Page 10, delete lines 1 through 21, begin a new paragraph and insert:

"SECTION 14. IC 6-1.1-4-12, AS AMENDED BY HEA 1345-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 12. (a) As used in this section, "land developer" means a person that holds land for sale in the ordinary course of the person's trade or business. The term includes a financial institution (as defined in IC 28-1-1-3(1)) if the financial institution's land in inventory is purchased, acquired, or held for one (1) or more of the purposes established under IC 28-1-11-5(a)(2), IC 28-1-11-5(a)(3), and IC 28-1-11-5(a)(4).

(b) As used in this section, "land in inventory" means:

(1) a lot; or

(2) a tract that has not been subdivided into lots;

to which a land developer holds title in the ordinary course of the land developer's trade or business.

(c) As used in this section, "title" refers to legal or equitable title, including the interest of a contract purchaser.

(d) For purposes of this section, land purchased, acquired, or held by a financial institution for one (1) or more of the purposes established under IC 28-1-11-5(a)(2), IC 28-1-11-5(a)(3), and IC 28-1-11-5(a)(4) is considered held for sale in the ordinary course of the financial institution's trade or business.

(e) Except as provided in subsections (i), (j), and (k), if:

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(1) land assessed on an acreage basis is subdivided into lots; or
 (2) land is rezoned for, or put to, a different use;
 the land shall be reassessed on the basis of its new classification.

(f) If improvements are added to real property, the improvements shall be assessed.

(g) An assessment or reassessment made under this section is effective on the next assessment date.

(h) No petition to the department of local government finance is necessary with respect to an assessment or reassessment made under this section.

(i) Except as provided in subsection (k) and subject to subsection (j), land in inventory may not be reassessed until the next assessment date following the earliest of:

(1) the date on which title to the land is transferred by:

(A) the land developer; or

(B) a successor land developer that acquires title to the land; to a person that is not a land developer;

(2) the date on which construction of a structure begins on the land; or

(3) the date on which a building permit is issued for construction of a building or structure on the land.

(j) Subsection (i) applies regardless of whether the land in inventory is rezoned while a land developer holds title to the land.

(k) ~~This subsection applies to land in inventory that a for-profit land developer acquires from a school corporation or a local unit of government (as defined in IC 14-22-31.5-1). This subsection applies to land in inventory that a for-profit land developer acquires from~~
a:

(1) school corporation; or

(2) local unit of government (as defined in IC 14-22-31.5-1), but only if the local unit of government:

(A) acquired the land in a tax sale procedure under IC 6-1.1; or

(B) has held the land for not less than three (3) years prior to the date on which the for-profit land developer acquires it from the local unit of government.

Land in inventory to which this subsection applies shall be assessed on the first assessment date immediately following the date on which the land developer acquires title to the land in inventory. Notwithstanding section 13(a) of this chapter, land in inventory to which this subsection applies is considered to be devoted to agricultural use and shall be assessed at the agricultural land base rate. After the initial assessment



under this subsection, land in inventory to which this subsection applies shall be reassessed in accordance with subsection (i)."

Page 16, between lines 26 and 27, begin a new line blocked left and insert:

"The county auditor shall deposit all money collected under this subsection in the county's property reassessment fund."

Page 21, line 11, after "and the" insert **"immediately surrounding"**.

Page 21, line 12, after "acre" delete "," and insert **"on an individual parcel."**

Page 21, line 12, strike "that immediately surrounds that".

Page 21, strike line 13.

Page 25, line 15, after "and the" insert **"immediately surrounding"**.

Page 25, line 15, after "acre" delete "," and insert **"on an individual parcel."**

Page 25, line 15, strike "that immediately".

Page 25, strike line 16.

Page 28, between lines 40 and 41, begin a new paragraph and insert:

"SECTION 23. IC 6-1.1-15-1.1, AS ADDED BY P.L.232-2017, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 1.1. (a) A taxpayer may appeal an assessment of a taxpayer's tangible property by filing a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. Except as provided in subsection (e), an appeal under this section may raise any claim of an error related to the following:

- (1) The assessed value of the property.
- (2) The assessment was against the wrong person.
- (3) The approval, denial, or omission of a deduction, credit, exemption, abatement, or tax cap.
- (4) A clerical, mathematical, or typographical mistake.
- (5) The description of the real property.
- (6) The legality or constitutionality of a property tax or assessment.

A written notice under this section must be made on a form designated by the department of local government finance. A taxpayer must file a separate petition for each parcel.

(b) A taxpayer may appeal an error in the assessed value of the property under subsection (a)(1) any time after the official's action, but not later than the following:

- (1) For assessments before January 1, 2019, the earlier of:
 - (A) forty-five (45) days after the date on which the notice of assessment is mailed by the county; or



(B) forty-five (45) days after the date on which the tax statement is mailed by the county treasurer, regardless of whether the assessing official changes the taxpayer's assessment.

(2) For assessments of **real property** after December 31, 2018, the earlier of:

(A) June 15 of the assessment year, if the notice of assessment is mailed by the county before May 1 of the assessment year; or

(B) June 15 of the year in which the tax statement is mailed by the county treasurer, if the notice of assessment is mailed by the county on or after May 1 of the assessment year.

(3) For assessments of personal property, forty-five (45) days after the date on which the county mails the notice under IC 6-1.1-3-20.

A taxpayer may appeal an error in the assessment under subsection (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after the taxes were first due.

(c) Except as provided in subsection (d), an appeal under this section applies only to the tax year corresponding to the tax statement or other notice of action.

(d) An appeal under this section applies to a prior tax year if a county official took action regarding a prior tax year, and such action is reflected for the first time in the tax statement. A taxpayer who has timely filed a written notice of appeal under this section may be required to file a petition for each tax year, and each petition filed later must be considered timely.

(e) A taxpayer may not appeal under this section any claim of error related to the following:

(1) The denial of a deduction, exemption, abatement, or credit if the authority to approve or deny is not vested in the county board, county auditor, county assessor, or township assessor.

(2) The calculation of interest and penalties.

(3) A matter under subsection (a) if a separate appeal or review process is statutorily prescribed.

However, a claim may be raised under this section regarding the omission or application of a deduction approved by an authority other than the county board, county auditor, county assessor, or township assessor under subdivision (2).

(f) The filing of a written notice under this section constitutes a request by the taxpayer for a preliminary informal meeting with the township assessor, or the county assessor if the township is not served



by a township assessor.

(g) A county or township official who receives a written notice under this section shall forward the notice to the county board.

SECTION 24. IC 6-1.1-15-4, AS AMENDED BY P.L.86-2018, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 4. (a) After receiving a petition for review which is filed under section 3 of this chapter, the Indiana board shall conduct a hearing at its earliest opportunity. The Indiana board may correct any errors that may have been made and adjust the assessment or exemption in accordance with the correction.

(b) If the Indiana board conducts a site inspection of the property as part of its review of the petition, the Indiana board shall give notice to all parties of the date and time of the site inspection. The Indiana board is not required to assess the property in question. The Indiana board shall give notice of the date fixed for the hearing, by mail, to the taxpayer and to the county assessor. The Indiana board shall give these notices at least thirty (30) days before the day fixed for the hearing unless the parties agree to a shorter period. With respect to a petition for review filed by a county assessor, the county board that made the determination under review under this section may file an amicus curiae brief in the review proceeding under this section. The expenses incurred by the county board in filing the amicus curiae brief shall be paid from the property reassessment fund under IC 6-1.1-4-27.5 of the county in which the property is located. The executive of a taxing unit may file an amicus curiae brief in the review proceeding under this section if the property whose assessment or exemption is under appeal is subject to assessment by that taxing unit.

(c) If a petition for review does not comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter, the Indiana board shall return the petition to the petitioner and include a notice describing the defect in the petition. The petitioner then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition. The Indiana board shall deny a corrected petition for review if it does not substantially comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter.

(d) After the hearing, the Indiana board shall give the taxpayer, the county assessor, and any entity that filed an amicus curiae brief:

- (1) notice, by mail, of its final determination; and
- (2) for parties entitled to appeal the final determination, notice of the procedures they must follow in order to obtain court review under section 5 of this chapter.



(e) Except as provided in subsection (f); The Indiana board shall conduct a hearing not later than ~~nine (9) months~~ **one (1) year** after a petition in proper form is filed with the Indiana board, ~~excluding any time due to a delay reasonably caused by the petitioner.~~

(f) ~~With respect to an appeal of a real property assessment that takes effect on the assessment date on which a reassessment of real property takes effect under IC 6-1.1-4-4.2; the Indiana board shall conduct a hearing not later than one (1) year after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.~~

(g) ~~(f)~~ Except as provided in subsection (h); The Indiana board shall ~~make~~ **issue** a determination not later than the later of:

- (1) ninety (90) days after the hearing; or
- (2) the date set in an extension order issued by the Indiana board.

The board may not extend the date by more than one hundred eighty (180) days.

(h) ~~With respect to an appeal of a real property assessment that takes effect on the assessment date on which a reassessment of real property takes effect under IC 6-1.1-4-4.2; the Indiana board shall make a determination not later than the later of:~~

- (1) one hundred eighty (180) days after the hearing; or
- (2) the date set in an extension order issued by the Indiana board.

(g) **The time periods described in subsections (e) and (f) do not include any period of time that is attributable to a party's:**

- (1) request for a continuance, stay, extension, or summary disposition;
- (2) consent to a case management order, stipulated record, or proposed hearing date;
- (3) failure to comply with the board's orders or rules; or
- (4) waiver of a deadline.

(i) ~~(h)~~ The Indiana board may not extend the final determination date under subsection (g) or (h) by more than one hundred eighty (180) days. If the Indiana board fails to ~~make a final determination take action required under subsection (e) or (f), within the time allowed by this section;~~ the entity that initiated the petition may:

- (1) take no action and wait for the Indiana board to ~~make~~ **hear the matter and issue** a final determination; or
- (2) petition for judicial review under section 5 of this chapter.

(i) **This subsection applies when the board has not held a hearing. A person may not seek judicial review under subsection (h)(2) until the person:**

- (1) requests a hearing in writing; and



(2) sixty (60) days have passed after the person requests a hearing under subdivision (1) and the matter has not been heard or otherwise extended under subsection (g).

(j) A final determination must include separately stated findings of fact for all aspects of the determination. Findings of ultimate fact must be accompanied by a concise statement of the underlying basic facts of record to support the findings. Findings must be based exclusively upon the evidence on the record in the proceeding and on matters officially noticed in the proceeding. Findings must be based upon a preponderance of the evidence.

(k) The Indiana board may limit the scope of the appeal to the issues raised in the petition and the evaluation of the evidence presented to the county board in support of those issues only if all parties participating in the hearing required under subsection (a) agree to the limitation. A party participating in the hearing required under subsection (a) is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the county board.

(l) The Indiana board may require the parties to the appeal:

- (1) to file not more than five (5) business days before the date of the hearing required under subsection (a) documentary evidence or summaries of statements of testimonial evidence; and
- (2) to file not more than fifteen (15) business days before the date of the hearing required under subsection (a) lists of witnesses and exhibits to be introduced at the hearing.

(m) A party to a proceeding before the Indiana board shall provide to all other parties to the proceeding the information described in subsection (l) if the other party requests the information in writing at least ten (10) days before the deadline for filing of the information under subsection (l).

(n) The Indiana board may base its final determination on a stipulation between the respondent and the petitioner. If the final determination is based on a stipulated assessed valuation of tangible property, the Indiana board may order the placement of a notation on the permanent assessment record of the tangible property that the assessed valuation was determined by stipulation. The Indiana board may:

- (1) order that a final determination under this subsection has no precedential value; or
- (2) specify a limited precedential value of a final determination under this subsection.

(o) If a party to a proceeding, or a party's authorized representative,



elects to receive any notice under this section by electronic mail, the notice is considered effective in the same manner as if the notice had been sent by United States mail, with postage prepaid, to the party's or representative's mailing address of record.

(p) At a hearing under this section, the Indiana board shall admit into evidence an appraisal report, prepared by an appraiser, unless the appraisal report is ruled inadmissible on grounds besides a hearsay objection. This exception to the hearsay rule shall not be construed to limit the discretion of the Indiana board, as trier of fact, to review the probative value of an appraisal report.

SECTION 25. IC 6-1.1-15-5, AS AMENDED BY P.L.219-2007, SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 5. (a) Not later than fifteen (15) days after the Indiana board gives notice of its final determination under section 4 of this chapter to the party or the maximum allowable time for the issuance of a final determination by the Indiana board under section 4 of this chapter expires, a party to the proceeding may request a rehearing before the Indiana board. The Indiana board may conduct a rehearing and affirm or modify its final determination, giving the same notices after the rehearing as are required by section 4 of this chapter. The Indiana board has fifteen (15) days after receiving a petition for a rehearing to determine whether to grant a rehearing. Failure to grant a rehearing not later than fifteen (15) days after receiving the petition shall be treated as a final determination to deny the petition. A petition for a rehearing does not toll the time in which to file a petition for judicial review unless the petition for rehearing is granted. If the Indiana board determines to rehear a final determination, the Indiana board:

- (1) may conduct the additional hearings that the Indiana board determines necessary or review the written record without additional hearings; and
- (2) shall issue a final determination not later than ninety (90) days after notifying the parties that the Indiana board will rehear the final determination.

If the Indiana board fails to make a final determination within the time allowed under subdivision (2), the entity that initiated the petition for rehearing may take no action and wait for the Indiana board to make a final determination or petition for judicial review under subsection (g).

(b) A party may petition for judicial review of the final determination of the Indiana board regarding the assessment or exemption of tangible property. In order to obtain judicial review under this section, a party must:



- (1) file a petition with the Indiana tax court;
- (2) serve a copy of the petition on:
 - (A) the county assessor;
 - (B) the attorney general; and
 - (C) any entity that filed an amicus curiae brief with the Indiana board; and
- (3) file a written notice of appeal with the Indiana board informing the Indiana board of the party's intent to obtain judicial review.

Petitions for judicial review may be consolidated at the request of the appellants if it can be done in the interest of justice. The department of local government finance may intervene in an action taken under this subsection if the interpretation of a rule of the department is at issue in the action. The county assessor is a party to the review under this section.

(c) Except as provided in subsection (g), to initiate a proceeding for judicial review under this section, a party must take the action required by subsection (b) not later than:

- (1) forty-five (45) days after the Indiana board gives the person notice of its final determination, unless a rehearing is conducted under subsection (a); or
- (2) forty-five (45) days after the Indiana board gives the person notice under subsection (a) of its final determination, if a rehearing is conducted under subsection (a) or the maximum time elapses for the Indiana board to make a determination under this section.

(d) The failure of the Indiana board to conduct a hearing within the period prescribed in section 4(e) or 4(f) of this chapter does not constitute notice to the party of an Indiana board final determination.

(e) The county assessor may petition for judicial review to the tax court in the manner prescribed in this section.

(f) The county assessor may not be represented by the attorney general in a judicial review initiated under subsection (b) by the county assessor.

(g) If the maximum time elapses for the Indiana board to give notice of its final determination under subsection (a) or section 4 of this chapter, a party may initiate a proceeding for judicial review by taking the action required by subsection (b) at any time after the maximum time elapses. If:

- (1) a judicial proceeding is initiated under this subsection; and
- (2) the Indiana board has not issued a determination;

the tax court shall determine the matter de novo."



Page 46, between lines 20 and 21, begin a new paragraph and insert:

"SECTION 39. IC 6-1.1-18-27 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 27. (a) This section applies only to the North Harrison Fire Protection Territory in Harrison County.**

(b) The executive of the provider unit may, upon approval by the fiscal body of the provider unit, submit a petition to the department of local government finance for an increase in the provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19 for property taxes due and payable in 2020. A petition must be submitted not later than September 1, 2019.

(c) If a petition is submitted under subsection (b), the department of local government finance shall increase the provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19 for property taxes due and payable in 2020. The amount of the increase under this section is equal to the difference between:

(1) the provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19 for property taxes due and payable in 2019; and

(2) the provider unit's ad valorem property tax levy for purposes of IC 36-8-19 as certified by the department of local government finance for property taxes due and payable in 2019.

(d) The adjustment under this section is a temporary, one (1) time increase to the provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19.

(e) This section expires June 30, 2022."

Page 47, line 35, after "township," insert "**and before August 1, 2019,**".

Page 48, between lines 29 and 30, begin a new paragraph and insert:

"SECTION 42. IC 6-1.1-20.3-17 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 17. If the distressed unit appeal board delays or suspends, for a period determined by the board, any payments on loans or advances from the common school fund under section 6.8 of this chapter, the distressed unit appeal board may recommend to the state board of finance that the term of the loans or advances be extended. If the distressed unit appeal board makes a recommendation to extend the term of the**



loan or advances, the state board of finance may extend the term of the loans or advances for a period of time that is equal to or less than the number of months for which the payments are delayed or suspended."

Page 51, between lines 15 and 16, begin a new paragraph and insert:
 "SECTION 44. IC 6-1.1-23.5-9, AS ADDED BY P.L.235-2017, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 9. (a) At least sixty (60) days after the date on which the written demands are issued by a county treasurer under section 5 of this chapter, the county treasurer shall prepare a notice in accordance with this section that declares the county treasurer's intention to sell the mobile homes on the tentative auction list under section 4 of this chapter.

(b) The notice required by subsection (a) must contain the following:

- (1) A list of mobile homes eligible for sale under this chapter.
- (2) A statement that the mobile homes included in the list will be sold at public auction to the highest bidder.
- (3) A statement, for informational purposes only, of the last known location of each mobile home by street address, if any, and lot number, if any.
- (4) A statement that the county does not warrant the accuracy of the street address and lot number at which the mobile home was last known to be located.
- (5) A statement indicating:
 - (A) the name of the owner of each mobile home with a single owner; or
 - (B) the name of at least one (1) of the owners of each mobile home with multiple owners.
- (6) A statement of the procedure to be followed for obtaining or objecting to a judgment and order of sale, which must include the following:
 - (A) A statement that the county treasurer will apply on or after a date designated in the notice for a court judgment against the mobile homes for an amount that is **not less than the amount of the delinquent personal property taxes, penalties, and set by the county executive and includes** collection expenses attributable to the mobile homes, and for an order to sell the mobile homes at public auction to the highest bidder.
 - (B) A statement that any defense to the application for judgment must be:
 - (i) filed with the court; and



(ii) served on the county treasurer;
before the date designated as the earliest date on which the application for judgment may be filed.

(C) A statement that the county treasurer is entitled to receive all pleadings, motions, petitions, and other filings related to the defense to the application for judgment.

(D) A statement that the court will set a date for a hearing at least seven (7) days before the advertised public auction date and that the court will determine any defenses to the application for judgment at the hearing.

(7) A statement that the sale will be conducted at a place designated in the notice and that the sale will continue until all mobile homes have been offered for sale.

(8) A statement that the sale will take place at the times and dates designated in the notice. Whenever the public auction is to be conducted as an electronic sale, the notice must include a statement indicating that the public auction will be conducted as an electronic sale and a description of the procedures that must be followed to participate in the electronic sale.

(9) A statement that if the mobile home is sold for an amount that exceeds the sum of the delinquent personal property taxes, penalties, and collection expenses attributable to the mobile home, the owner of record of the mobile home who is divested of ownership at the time the mobile home is sold may have a right to the amount of the sales price minus the amount remaining after the delinquent property taxes, penalties, and collection expenses are paid."

Page 52, between lines 6 and 7, begin a new paragraph and insert:
"SECTION 45. IC 6-1.1-23.5-18, AS ADDED BY P.L.235-2017, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 18. (a) Whenever:

- (1) a mobile home assessed as personal property is offered for sale under this chapter; and
- (2) no bid is received;

the county auditor shall prepare a certified statement of the actual collection costs incurred by the county.

(b) The county auditor shall place the amount specified in the certified statement prepared under subsection (a) on the tax duplicate of the mobile home assessed as personal property that is offered but not sold at the sale. The amount shall be collected as personal property taxes are collected and paid into the county general fund.

(c) Ownership of the mobile home and liability for the



delinquent taxes remain with the taxpayer whose delinquent payment of taxes causes the tax sale."

Page 58, line 37, reset in roman "indicate".

Page 58, line 37, delete "declare".

Page 58, line 38, reset in roman "or, for purposes of the".

Page 58, reset in roman line 39.

Page 58, line 40, reset in roman "IC 6-1.1-3-7.2(f)".

Page 58, line 41, reset in roman "either".

Page 58, line 42, reset in roman "indication".

Page 58, line 42, delete "declaration,".

Page 58, line 42, reset in roman "or, for purposes of the January".

Page 59, line 1, reset in roman "1, 2016, assessment date, the certification,".

Page 62, line 5, reset in roman "may".

Page 62, line 5, delete "shall".

Page 66, delete lines 6 through 42, begin a new paragraph and insert:

"SECTION 61. IC 6-3.6-11-7.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: **Sec. 7.5. (a) This section applies to the allocation of the tax revenue under IC 6-3.6-6 that is dedicated to certified shares and allocated among the civil taxing units in the county.**

(b) Notwithstanding any other provision of this article, an adopting body (as defined in IC 6-3.6-3-1(a)(1) and IC 6-3.6-3-1(a)(2)) may adopt an ordinance to distribute certified shares as set forth under this section.

(c) If an adopting body adopts an ordinance under subsection (b), the certified shares that each municipality and township in the county is entitled to receive equals the total amount of revenues that are to be distributed as certified shares to municipalities and townships as determined under STEP FIVE of the following formula:

STEP ONE: Determine the municipality's or township's percentage of total population compared to other municipalities or townships in the county multiplied by:

(A) for the first calendar year after the adopting body adopts the ordinance under subsection (c), ten percent (10%);

(B) for the second calendar year after the adopting body adopts the ordinance under subsection (c), twenty percent (20%);



(C) for the third calendar year after the adopting body adopts the ordinance under subsection (e), thirty percent (30%); or

(D) for the fourth calendar year and each subsequent calendar year after the adopting body adopts the ordinance under subsection (e), thirty-three and thirty-three hundredths percent (33.33%).

STEP TWO: Determine the municipality's or township's percentage of total net assessed value compared to other municipalities or townships in the county multiplied by:

(A) for the first calendar year after the adopting body adopts the ordinance under subsection (e), ten percent (10%);

(B) for the second calendar year after the adopting body adopts the ordinance under subsection (e), twenty percent (20%);

(C) for the third calendar year after the adopting body adopts the ordinance under subsection (e), thirty percent (30%); or

(D) for the fourth calendar year and each subsequent calendar year after the adopting body adopts the ordinance under subsection (e), thirty-three and thirty-three hundredths percent (33.33%).

STEP THREE: Determine the municipality's or township's percentage of attributed allocation amount compared to other municipalities or townships in the county multiplied by:

(A) for the first calendar year after the adopting body adopts the ordinance under subsection (e), eighty percent (80%);

(B) for the second calendar year after the adopting body adopts the ordinance under subsection (e), sixty percent (60%);

(C) for the third calendar year after the adopting body adopts the ordinance under subsection (e), forty percent (40%); or

(D) for the fourth calendar year and each subsequent calendar year after the adopting body adopts the ordinance under subsection (e), thirty-three and thirty-four hundredths percent (33.34%).

STEP FOUR: Determine for each municipality or township the sum of the STEP ONE, STEP TWO, and STEP THREE percentages for the applicable calendar year.



STEP FIVE: Determine for each municipality or township the product of:

- (A) the STEP FOUR percentage; multiplied by**
- (B) total amount of revenues that are to be distributed as certified shares to all municipalities in the county or all townships in the county, whichever is applicable."**

Page 67, between lines 39 and 40, begin a new paragraph and insert:

"SECTION 65. IC 6-8.1-3-26 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: **Sec. 26. The department shall, before September 1 of each year, submit a report to the interim study committee on fiscal policy established by IC 2-5-1.3-4 summarizing the department's systems modifications concerning geographic information systems mapping of local income tax collection for purposes of allocating local income tax based on the residency of a taxpayer."**

Page 73, between lines 10 and 11, begin a new paragraph and insert:

"SECTION 66. IC 12-29-2-2, AS AMENDED BY P.L.76-2018, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]: **Sec. 2. (a) A county shall provide funding for the operation of community mental health centers in the amount determined under subsection (b) or, in the case of Marion County for calendar year 2019, calendar year 2020, and calendar year 2021, the amount determined under subsection (c).**

(b) Except as provided in subsection (c), the amount of funding under subsection (a) for a calendar year is ~~the result~~ equal to ~~the~~ following:

- (1) The county's maximum appropriation amount for the operation of community mental health centers determined under this chapter in the previous calendar year, if the STEP THREE result under the following formula is less than or equal to zero (0):**

STEP ONE: Determine the amount of the certified levy for funds subject to the civil maximum levy in the immediately preceding calendar year minus the amount of credits granted under IC 6-1.1-20.6 that were allocated to funds subject to the civil maximum levy in the immediately preceding calendar year, as determined by the department of local government finance under IC 6-1.1-20.6-11.

STEP TWO: Determine the amount of the certified levy for funds subject to the civil maximum levy in the year prior to the immediately preceding calendar year minus



the amount of credits granted under IC 6-1.1-20.6 that were allocated to funds subject to the civil maximum levy in the year prior to the immediately preceding calendar year, as determined by the department of local government finance under IC 6-1.1-20.6-11.

STEP THREE: Determine the remainder of the STEP ONE amount minus the STEP TWO amount.

(+) (2) If the STEP THREE result under the formula in subdivision (1) is greater than zero (0), then the county's maximum appropriation amount for the operation of community mental health centers determined under this chapter in the previous calendar year, multiplied by the greater of:

(2) the greater of:

(A) one (1); or

(B) the result of STEP SIX of the following formula:

(i) the amount of the county's general fund property tax levy that was imposed in the previous calendar year, minus the amount of credits granted under IC 6-1.1-20.6 that were allocated to the county general fund in the previous calendar year; divided by

(ii) the amount of the county's general fund property tax levy that was imposed in the year preceding the previous calendar year, minus the amount of credits granted under IC 6-1.1-20.6 that were allocated to the county general fund in the year preceding the previous calendar year.

STEP ONE: Determine the assessed value growth quotient for the year under IC 6-1.1-18.5 minus one (1).

STEP TWO: Determine the amount of the certified levy for funds subject to the civil maximum levy in the immediately preceding calendar year minus the amount of credits granted under IC 6-1.1-20.6 that were allocated to funds subject to the civil maximum levy in the immediately preceding calendar year, as determined by the department of local government finance under IC 6-1.1-20.6-11.

STEP THREE: Determine the amount of the certified levy for funds subject to the civil maximum levy in the immediately preceding calendar year.

STEP FOUR: Determine the result of the STEP TWO amount divided by the STEP THREE amount.

STEP FIVE: Determine the product of the STEP ONE amount multiplied by the STEP FOUR result.



STEP SIX: Determine the STEP FIVE amount plus one (1).

The department of local government finance shall verify the maximum appropriation calculation under this subsection as part of the certification of the county's budget under IC 6-1.1-17. **For taxes due and payable in 2020, the department of local government finance shall calculate the maximum appropriation under this subsection as if the taxes were due and payable in 2019.**

(c) This subsection applies only in calendar year 2019, calendar year 2020, and calendar year 2021. In the case of Marion County, the amount of funding under subsection (a) for a calendar year is determined under this subsection and is equal to the following:

- (1) For calendar year 2019, the sum of:
 - (A) the actual amount of the appropriations by the county for community mental health centers under this chapter in 2018; plus
 - (B) the result of thirty-three percent (33%) multiplied by the result of:
 - (i) the amount that would have, except for the application of this subsection, applied to the county under subsection (b) for calendar year 2019; minus
 - (ii) the actual amount of the appropriations by the county for community mental health centers under this chapter in 2018.
- (2) For calendar year 2020, the sum of:
 - (A) the actual amount of the appropriations by the county for community mental health centers under this chapter in 2019; plus
 - (B) the result of sixty-six percent (66%) multiplied by the result of:
 - (i) the amount that would have, except for the application of this subsection, applied to the county under subsection (b) for calendar year 2020; minus
 - (ii) the actual amount of the appropriations by the county for community mental health centers under this chapter in 2019.
- (3) For calendar year 2021, the amount that would have, except for the application of this subsection, applied to the county under subsection (b) for calendar year 2021.

The department of local government finance shall verify the maximum appropriation calculation under this subsection as part of the certification of the county's budget under IC 6-1.1-17. This subsection expires January 1, 2022.

(d) The funding provided by a county under this section shall be



used solely for:

- (1) the operations of community mental health centers serving the county; or
- (2) contributing to the nonfederal share of medical assistance payments to community mental health centers serving the county."

Page 80, delete lines 25 through 42.

Delete page 81, begin a new paragraph and insert:

"SECTION 75. IC 33-26-7-1, AS AMENDED BY P.L.154-2006, SECTION 70, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 1. **(a) Subject to Notwithstanding IC 4-6-2-11 or IC 4-6-5-3, and the written approval of the attorney general,** a township assessor, a county assessor, a county auditor, a member of a county property tax assessment board of appeals, or a county property tax assessment board of appeals that:

- (1) made an original determination that is the subject of a judicial proceeding in the tax court; and
- (2) is a defendant in a judicial proceeding in the tax court;

may elect to be represented in the judicial proceeding by an attorney selected and paid by the defendant, the township, or the county.

(b) For purposes of this section, a party identified in subsection (a) may elect to be represented by the office of the attorney general under a written agreement between the party and the office of the attorney general."

Page 88, line 34, delete "Money" and insert "**Except as provided in IC 5-11-14-1, money**".

Page 89, between lines 31 and 32, begin a new paragraph and insert:

"SECTION 88. IC 36-2-9-18 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 18. (a) Before the auditor makes the endorsement required by IC 36-2-11-14, the auditor may require that a tax identification number identifying the affected real property be placed on an instrument that conveys, creates, encumbers, assigns, or otherwise disposes of an interest in or a lien on real property. The tax identification number may be established by the auditor with the approval of the state board of accounts. If the tax identification number is affixed to the instrument or if a tax identification number is not required, the auditor shall make the proper endorsement on demand.

(b) On request, a county auditor shall provide assistance in obtaining the proper tax identification number for instruments subject to this section.

(c) The tax administration number established by this section is for



use in administering statutes concerning taxation of real property and is not competent evidence of the location or size of the real property affected by the instrument.

(d) The legislative body of a county ~~may~~ **shall** adopt an ordinance ~~authorizing~~ **requiring** the auditor to collect a fee in ~~an~~ **the** amount ~~that does not exceed five of ten dollars (\$5) (\$10)~~ for each:

(1) deed; or

(2) legal description of each parcel contained in the deed;

for which the auditor makes a real property endorsement. This fee is in addition to any other fee provided by law. The auditor shall place **the** revenue received under this subsection in a dedicated fund for use in maintaining plat books, **in traditional or electronic format.**"

Page 93, between lines 3 and 4, begin a new paragraph and insert:

"SECTION 93. IC 36-4-3-7.1, AS AMENDED BY P.L.228-2015, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 7.1. Notwithstanding section 7(b) of this chapter, an ordinance adopted under section 4 **or 5.1** of this chapter takes effect immediately upon the expiration of the remonstrance and appeal period under section 11, 11.1, or 15.5 of this chapter and after the publication, filing, and recording required by section 22(a) of this chapter if all of the following conditions are met:

(1) The annexed territory has no population.

(2) Ninety percent (90%) of the total assessed value of the land for property tax purposes has one (1) owner.

(3) The annexation is required to fulfill an economic development incentive package and to retain an industry through various local incentives, including urban enterprise zone benefits."

Page 93, between lines 40 and 41, begin a new paragraph and insert:

SECTION 101. IC 36-7-14-22.8, AS ADDED BY P.L.183-2016, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 22.8. (a) This section applies only in Lake County as a ~~three (3) year~~ pilot program to obtain experience with the method of disposing of real property set forth in this section.

(b) A redevelopment commission may establish a new opportunity area in accordance with the criteria and procedures set forth in this section. A redevelopment commission may dispose of property to which section 22.5 of this chapter applies as provided in this section if the property is located in a new opportunity area.

(c) A redevelopment commission may determine that the following findings apply to an area within the jurisdiction of the redevelopment commission:

(1) At least one-third (1/3) of the parcels in the area are vacant or



abandoned, as determined under IC 36-7-37 or another statute.

(2) At least one-third (1/3) of the parcels in the area have at least one (1) of the following characteristics:

- (A) The dwelling on the parcel is not permanently occupied.
- (B) Two (2) or more property tax payments owed on the parcel are delinquent.

(3) None of the properties in the area have been annexed within the immediately preceding five (5) years over a remonstrance of a majority of the land owners within the annexed area.

(4) The area cannot be improved by the ordinary operation of private enterprise because of:

- (A) the existence of conditions that lower the value of the land below that of nearby land; or
- (B) other conditions similar to the conditions described in clause (A).

(5) Each of the parcels in the area are residential parcels that are less than one (1) acre in size.

(6) The property tax collection rate over the immediately preceding two (2) years has been less than sixty percent (60%).

(7) The sale of parcels that are held by the redevelopment commission and are located in the new opportunity area to individuals and other private entities will benefit the public health and welfare of the residents of the surrounding area and the area governed by the commission.

(d) Whenever a redevelopment commission makes the findings described in subsection (c), a redevelopment commission may adopt a resolution declaring the area to be a new opportunity area.

(e) After a redevelopment commission adopts a resolution declaring an area to be a new opportunity area, the redevelopment commission may dispose of properties to which section 22.5 of this chapter applies that are located in the new opportunity area by using the following procedure:

(1) The redevelopment commission shall give notice in accordance with IC 5-3-1 twice by publication, one (1) week apart, with the last publication occurring at least ten (10) days before the date on which the redevelopment commission intends to convene the meeting described in subdivision (2). The notice must include the following:

- (A) The date, time, and place of the meeting described in subdivision (2).
- (B) A description of each parcel to be offered for sale by parcel number and common address.



- (C) A statement that the redevelopment commission:
- (i) is accepting bids on the properties described under clause (B); and
 - (ii) intends to sell each property described under clause (B) to the highest responsible and responsive bidder.

(2) The redevelopment commission shall hold a meeting on the date and at the time and place specified in the notice described in subdivision (1) at which bids for the properties described in the notice shall be opened and read aloud. The redevelopment commission may thereafter sell each property to the highest responsible and responsive bidder.

(f) This section expires ~~July 1, 2019~~ **July 1, 2022**."

Page 126, delete lines 17 through 42, begin a new paragraph and insert:

"SECTION 105. IC 36-7-30-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 3. (a) **Except as provided in subsection (e)**, a unit may establish a board of five (5) members to be known as the "_____ Reuse Authority", designating the name of the military base. Once a unit has established a reuse authority for a military base, no other unit may create a reuse authority for that portion of the military base that lies within the boundaries of that unit.

(b) All of the territory within the corporate boundaries of a municipality constitutes a taxing district for the purpose of levying and collecting special benefit taxes for reuse purposes as provided in this chapter. All of the territory in a county constitutes a taxing district for a county.

(c) All of the taxable property within a taxing district is considered to be benefited by reuse projects carried out under this chapter to the extent of the special taxes levied under this chapter.

(d) A county having a consolidated city may not establish a reuse authority for a military base located in an excluded city without the approval of the legislative body of the excluded city.

(e) The board of a municipal military base reuse authority in an excluded city that is located in a county with a consolidated city consists of seven (7) members.

SECTION 106. IC 36-7-30-4, AS AMENDED BY P.L.42-2011, SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 4. (a) Except as provided in subsection (c), the five (5) members of a municipal military base reuse authority shall be appointed as follows:

- (1) Three (3) members shall be appointed by the municipal



executive.

(2) Two (2) members shall be appointed by the municipal legislative body.

(b) The five (5) members of a county military base reuse authority shall be appointed by the county executive.

(c) The ~~five (5)~~ **seven (7)** members of a municipal military base reuse authority in an excluded city that is located in a county with a consolidated city shall be appointed as follows:

(1) ~~One (1) member~~ **Two (2) members** shall be appointed by the executive of the excluded city.

(2) ~~One (1) member~~ **Two (2) members** shall be appointed by the legislative body of the excluded city.

(3) One (1) member shall be appointed by the consolidated city executive.

(4) One (1) member shall be appointed by the consolidated city legislative body.

(5) One (1) member shall be appointed by the board of county commissioners.

However, at least three (3) of the members must be residents of the excluded city."

Page 149, between lines 26 and 27, begin a new paragraph and insert:

"SECTION 126. [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)] **(a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.**

(b) This SECTION applies to assessment dates after December 31, 2003, and before March 1, 2015.

(c) As used in this SECTION, "eligible property" means any real property that:

(1) is owned, occupied, and used by a taxpayer that is a church or religious society and is used for one (1) or more of the purposes described in IC 6-1.1-10-16 or IC 6-1.1-10-21;

(2) consists of three (3) parcels, and at least one (1) of the parcels was purchased by the taxpayer in 2005;

(3) was exempt from property taxes under IC 6-1.1-10-16 or IC 6-1.1-10-21 for the March 1, 2015, assessment date; and

(4) would have been eligible for an exemption under IC 6-1.1-10-16 or IC 6-1.1-10-21 for assessment dates after December 31, 2003, and before March 1, 2015, if an exemption application had been properly and timely filed under IC 6-1.1 for the property.



(d) Before June 1, 2019, the owner of eligible property may file a property tax exemption application and supporting documents claiming a property tax exemption under this SECTION for the eligible property for an assessment date after December 31, 2003, and before March 1, 2015.

(e) A property tax exemption application filed as provided in subsection (d) is considered to have been properly and timely filed for each assessment date.

(f) The following apply if the owner of eligible property files a property tax exemption application as provided in subsection (d):

(1) The property tax exemption for the eligible property shall be allowed and granted for the applicable assessment date by the county assessor and county auditor of the county in which the eligible property is located.

(2) The owner of the eligible property is not required to pay any property taxes, penalties, or interest with respect to the eligible property for the applicable assessment date.

(g) The exemption allowed by this SECTION shall be applied without the need for any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review.

(h) To the extent the owner of the eligible property has paid any property taxes, penalties, or interest with respect to the eligible property for an applicable date and to the extent that the eligible property is exempt from taxation as provided in this SECTION, the owner of the eligible property is entitled to a refund of the amounts paid. The owner is not entitled to any interest on the refund under IC 6-1.1 or any other law to the extent interest has not been paid by or on behalf of the owner. Notwithstanding the filing deadlines for a claim under IC 6-1.1-26, any claim for a refund filed by the owner of eligible property under this SECTION before June 1, 2019, is considered timely filed. The county auditor



shall pay the refund due under this SECTION in one (1) installment.

(i) This SECTION expires June 30, 2020."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1427 as printed February 15, 2019.)

HOLDMAN, Chairperson

Committee Vote: Yeas 12, Nays 0.

