

HOUSE BILL No. 1104

DIGEST OF INTRODUCED BILL

Citations Affected: IC 3-5-4-1.7; IC 4-13-2-14.1; IC 5-14-3.8-9; IC 5-24; IC 5-28-26-1; IC 6-1.1; IC 6-8.1-3-11; IC 8-18-21-13; IC 8-22; IC 14-27-6-46; IC 14-30; IC 14-33-9-1; IC 16-23-1-40; IC 20-45; IC 36-7; IC 36-8; IC 36-9; IC 36-12-3-12.

Synopsis: Property tax matters. Specifies the deadlines for county auditors to submit property tax settlement and distribution information to the department of local government finance (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. Deletes obsolete language in the statutes exempting certain business personal property with an acquisition cost of less than \$20,000. Specifies that a taxpayer eligible for such an exemption must include on the taxpayer's personal property tax return: (1) information concerning whether the taxpayer's business personal property within the county is in one location or multiple locations; and (2) an address for the location of the property. Provides that if a local service fee is imposed on a taxpayer claiming such an exemption, the county shall include the local service fee 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. Provides that a taxpayer may be charged only one local service fee per county. 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. Provides that the appropriate county officer designated by the county
(Continued next page)

Effective: July 1, 2018; January 1, 2019.

Leonard

January 4, 2018, read first time and referred to Committee on Ways and Means.



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. Provides that if an assessing official determines that the owner of a parcel of property is unable to use the property to the owner's full and complete benefit because: (1) the parcel is completely surrounded by parcels owned by other owners; and (2) the owner does not possess and cannot obtain an easement granting ingress or egress into the property or the owner is otherwise incapable of having sufficient ingress or egress to the property; the assessing official shall apply an influence factor for limited access as prescribed in the rules of the DLGF. 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. 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 county auditor and the DLGF not later than two 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. Specifies: (1) that 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) that 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 a property tax exemption for property owned by a continuing care retirement community when all or a part of the property does not otherwise qualify for a property tax exemption. Specifies that, in order to qualify for the exemption, the owner of the community must: (1) limit admission to senior citizens and their spouses; (2) be a nonprofit organization; (3) have an obligation to give senior citizens who are residents of the community priority, should the need arise, to be moved to a facility within the community that provides higher levels of care; and (4) have a policy of providing assistance to senior citizens who are residents of the community who become unable to make their payment obligation. Specifies that the base assessed value for tax increment financing purposes includes the net residential assessed value within the allocation area, as finally determined for the current assessment date. Makes technical corrections.



Introduced

Second Regular Session of the 120th General Assembly (2018)

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 2017 Regular Session of the General Assembly.

HOUSE BILL No. 1104

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, 2018]: 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

2018

IN 1104—LS 6807/DI 73



1 JULY 1, 2018]: 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 5-14-3.8-9 IS ADDED TO THE INDIANA CODE
41 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
42 1, 2018]: **Sec. 9. The county auditor of each county shall submit the**



1 **certification of tax distribution and settlement to the Indiana**
 2 **transparency Internet web site biannually and not later than the**
 3 **following dates:**

4 **(1) For the distribution and settlement to be completed by the**
 5 **fifty-first day after May 10 of a year under IC 6-1.1-27-1, not**
 6 **later than July 31 of the same year.**

7 **(2) For the distribution and settlement to be completed by the**
 8 **fifty-first day after November 10 of a year under**
 9 **IC 6-1.1-27-1, not later than January 31 of the following year.**

10 SECTION 4. IC 5-24 IS REPEALED [EFFECTIVE JULY 1, 2018].
 11 (Electronic Digital Signature Act).

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

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

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

27 SECTION 6. IC 6-1.1-1-9, AS AMENDED BY THE TECHNICAL
 28 CORRECTIONS BILL OF THE 2018 GENERAL ASSEMBLY, IS
 29 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]:
 30 Sec. 9. (a) For purposes of this article, the "owner" of tangible property
 31 shall be determined by using the rules contained in this section.

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

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

40 (2) the owner of that property who is designated as the grantee,
 41 buyer, or other equivalent term in the title document or bureau of
 42 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*
10 *a term of years in real property* is in possession of the real property,
11 *only the life tenant or the holder of a tenancy for a term of years* is the
12 owner 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 7. IC 6-1.1-3-7.2, AS AMENDED BY P.L.199-2016,
20 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
21 JANUARY 1, 2019]: Sec. 7.2. (a) This section applies to assessment
22 dates occurring after December 31, 2015.

23 (b) As used in this section, "affiliate" means an entity that
24 effectively controls or is controlled by a taxpayer or is associated with
25 a taxpayer under common ownership or control, whether by
26 shareholdings or other means.

27 (c) As used in this section, "business personal property" means
28 personal property that:

- 29 (1) is otherwise subject to assessment and taxation under this
30 article;
31 (2) is used in a trade or business or otherwise held, used, or
32 consumed in connection with the production of income; and
33 (3) was:
34 (A) acquired by the taxpayer in an arms length transaction
35 from an entity that is not an affiliate of the taxpayer, if the
36 personal property has been previously used in Indiana before
37 being placed in service in the county; or
38 (B) acquired in any manner, if the personal property has never
39 been previously used in Indiana before being placed in service
40 in the county.

41 The term does not include mobile homes assessed under IC 6-1.1-7,
42 personal property held as an investment, or personal property that is



1 assessed under IC 6-1.1-8 and is owned by a public utility subject to
 2 regulation by the Indiana utility regulatory commission. However, the
 3 term does include the personal property of a telephone company or a
 4 communications service provider if that personal property meets the
 5 requirements of subdivisions (1) through (3), regardless of whether that
 6 personal property is assessed under IC 6-1.1-8 and regardless of
 7 whether the telephone company or communications service provider is
 8 subject to regulation by the Indiana utility regulatory commission.

9 (d) Notwithstanding section 7 of this chapter, if the acquisition cost
 10 of a taxpayer's total business personal property in a county is less than
 11 twenty thousand dollars (\$20,000) for that assessment date, the
 12 taxpayer's business personal property in the county for that assessment
 13 date is exempt from taxation.

14 (e) ~~Except as provided in subsection (f);~~ A taxpayer that is eligible
 15 for the exemption under this section for an assessment date shall
 16 ~~indicate~~ **include the following information** on the taxpayer's personal
 17 property tax return:

18 (1) **A declaration** that the taxpayer's business personal property
 19 in the county is exempt from property taxation. ~~for the assessment~~
 20 ~~date.~~

21 (2) **Whether the taxpayer's business personal property within**
 22 **the county is in one (1) location or multiple locations.**

23 (3) **An address for the location of the property.**

24 **If the property is in multiple locations within a county, the**
 25 **taxpayer shall provide an address for the location where the sum**
 26 **of acquisition costs for business personal property is greatest. If**
 27 **two (2) or more addresses contain the greatest equivalent sum of**
 28 **acquisition costs for business personal property within a given**
 29 **county, the taxpayer shall choose only one (1) address to list on the**
 30 **return.**

31 ~~(f) For purposes of the January 1, 2016, assessment date, a taxpayer~~
 32 ~~that is eligible for the exemption under this section may file with the~~
 33 ~~county assessor before May 17, 2016, a certification of the taxpayer's~~
 34 ~~eligibility for the exemption under this section instead of indicating the~~
 35 ~~taxpayer's eligibility for the exemption on the taxpayer's personal~~
 36 ~~property tax return.~~

37 SECTION 8. IC 6-1.1-3-7.3, AS AMENDED BY P.L.199-2016,
 38 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JANUARY 1, 2019]: Sec. 7.3. (a) A county fiscal body may adopt an
 40 ordinance to impose a local service fee on each person that ~~indicates~~
 41 **declares** on the person's personal property tax return ~~or, for purposes~~
 42 ~~of the January 1, 2016, assessment date, on the person's certification~~



1 under section 7.2(f) of this chapter that the person's business personal
 2 property in the county is exempt from taxation under section 7.2 of this
 3 chapter. ~~for an assessment date after December 31, 2015.~~

4 (b) The county fiscal body shall specify the amount of the local
 5 service fee in the ordinance. A local service fee imposed on a person
 6 under this section may not exceed fifty dollars (\$50).

7 (c) A local service fee imposed for an assessment date is due and
 8 payable at the same time that property taxes for that assessment date
 9 are due and payable. A county may collect a delinquent local service
 10 fee in the same manner as delinquent property taxes are collected.

11 **(d) A county shall include the local service fee on a property tax**
 12 **bill associated with the tax district in which the majority value of**
 13 **the taxpayer's business personal property within the county is**
 14 **located, as determined by the county assessor. A taxpayer may be**
 15 **charged only one (1) local service fee per county.**

16 ~~(d)~~ (e) The revenue from a local service fee:

17 (1) shall be allocated in the same manner and proportion and at
 18 the same time as property taxes are allocated to each taxing unit
 19 in the county; and

20 (2) may be used by a taxing unit for any lawful purpose of the
 21 taxing unit.

22 SECTION 9. IC 6-1.1-4-25, AS AMENDED BY P.L.203-2016,
 23 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2018]: Sec. 25. (a) Each township assessor and each county
 25 assessor shall keep the assessor's reassessment data and records current
 26 by securing the necessary field data and by making changes in the
 27 assessed value of real property as changes occur in the use of the real
 28 property. The township or county assessor's records shall at all times
 29 show the assessed value of real property in accordance with this
 30 chapter. The township assessor shall ensure that the county assessor
 31 has full access to the assessment records maintained by the township
 32 assessor.

33 (b) ~~The township assessor (if any) in a county having a consolidated~~
 34 ~~city, the county assessor if there are no township assessors in a county~~
 35 ~~having a consolidated city, or the county assessor in every other county~~
 36 ~~shall:~~

37 (1) maintain an electronic data file of:

38 (A) the parcel characteristics and parcel assessments of all
 39 parcels; **and**

40 (B) the personal property return characteristics and
 41 assessments by return; **and**

42 ~~(C) the geographic information system characteristics of each~~



- 1 ~~parcel;~~
 2 for each township in the county as of each assessment date;
 3 (2) maintain the electronic file in a form that formats the
 4 information in the file with the standard data, field, and record
 5 coding required and approved by:
 6 (A) the legislative services agency; and
 7 (B) the department of local government finance;
 8 (3) **before September 1 of each year**, transmit the data in the file
 9 with respect to the assessment date of **each that year before**
 10 **October 1 of a year ending before January 1, 2016; and before**
 11 **September 1 of a year beginning after December 31, 2015; to:**
 12 (A) the legislative services agency; and
 13 (B) the department of local government finance. ~~for data~~
 14 ~~described in subdivision (1)(A) and (1)(B); and~~
 15 ~~(B) the geographic information office of the office of~~
 16 ~~technology; for data described in subdivision (1)(C);~~
 17 **(c) The appropriate county officer, as designated by the county**
 18 **executive, shall:**
 19 (1) **maintain an electronic data file of the geographic**
 20 **information system characteristics of each parcel for each**
 21 **township in the county as of each assessment date;**
 22 (2) **maintain the electronic file in a form that formats the**
 23 **information in the file with the standard data, field, and**
 24 **record coding required and approved by the office of**
 25 **technology; and**
 26 (3) **before September 1 of each year, transmit the data in the**
 27 **file with respect to the assessment date of that year to the**
 28 **geographic information office of the office of technology.**
 29 **(d) An assessor under subsection (b) and an appropriate county**
 30 **officer under subsection (c) shall do the following:**
 31 (1) **Transmit the data** in a manner that meets the data export and
 32 transmission requirements in a standard format, as prescribed by
 33 the office of technology established by IC 4-13.1-2-1 and
 34 approved by the legislative services agency. ~~and~~
 35 ~~(2)~~ **(2)** Resubmit the data in the form and manner required under
 36 **this subsection (b) or (c)** upon request of the legislative services
 37 agency, the department of local government finance, or the
 38 geographic information office of the office of technology, as
 39 applicable, if data previously submitted under ~~this subsection (b)~~
 40 **or (c)** does not comply with the requirements of ~~this subsection;~~
 41 **subsection (b) or (c)**, as determined by the legislative services
 42 agency, the department of local government finance, or the



1 geographic information office of the office of technology, as
 2 applicable.

3 An electronic data file maintained for a particular assessment date may
 4 not be overwritten with data for a subsequent assessment date until a
 5 copy of an electronic data file that preserves the data for the particular
 6 assessment date is archived in the manner prescribed by the office of
 7 technology established by IC 4-13.1-2-1 and approved by the
 8 legislative services agency.

9 SECTION 10. IC 6-1.1-4-46 IS ADDED TO THE INDIANA CODE
 10 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 11 1, 2018]: **Sec. 46. (a) As used in this section, "landlocked property"**
 12 **means a parcel of real property that meets all of the following**
 13 **conditions:**

14 **(1) The parcel of the property is completely surrounded by**
 15 **adjacent parcels.**

16 **(2) The owner of the property does not own any of the**
 17 **adjacent parcels.**

18 **(3) The owner of the property is unable to use the property to**
 19 **the owner's full and complete benefit because one (1) or both**
 20 **of the following apply:**

21 **(A) The owner does not possess and cannot obtain an**
 22 **easement granting ingress or egress to the property.**

23 **(B) The owner is otherwise incapable of having sufficient**
 24 **ingress or egress to the property.**

25 **(b) The assessing official shall in the assessment of a parcel of**
 26 **real property determine whether the property is landlocked**
 27 **property. If the assessing official determines that the property is**
 28 **landlocked property, the assessing official shall apply an influence**
 29 **factor for limited access as prescribed in the rules of the**
 30 **department of local government finance.**

31 **(c) A determination under subsection (b) is appealable under**
 32 **IC 6-1.1-15.**

33 SECTION 11. IC 6-1.1-10-16, AS AMENDED BY P.L.181-2016,
 34 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JANUARY 1, 2019]: **Sec. 16. (a) All or part of a building is exempt**
 36 **from property taxation if it is owned, occupied, and used by a person**
 37 **for educational, literary, scientific, religious, or charitable purposes.**

38 **(b) A building is exempt from property taxation if it is owned,**
 39 **occupied, and used by a town, city, township, or county for educational,**
 40 **literary, scientific, fraternal, or charitable purposes.**

41 **(c) A tract of land, including the campus and athletic grounds of an**
 42 **educational institution, is exempt from property taxation if:**



- 1 (1) a building that is exempt under subsection (a) or (b) is situated
 2 on it;
 3 (2) a parking lot or structure that serves a building referred to in
 4 subdivision (1) is situated on it; or
 5 (3) the tract:
 6 (A) is owned by a nonprofit entity established for the purpose
 7 of retaining and preserving land and water for their natural
 8 characteristics;
 9 (B) does not exceed five hundred (500) acres; and
 10 (C) is not used by the nonprofit entity to make a profit.
 11 (d) A tract of land is exempt from property taxation if:
 12 (1) it is purchased for the purpose of erecting a building that is to
 13 be owned, occupied, and used in such a manner that the building
 14 will be exempt under subsection (a) or (b); and
 15 (2) not more than four (4) years after the property is purchased,
 16 and for each year after the four (4) year period, the owner
 17 demonstrates substantial progress and active pursuit towards the
 18 erection of the intended building and use of the tract for the
 19 exempt purpose. To establish substantial progress and active
 20 pursuit under this subdivision, the owner must prove the existence
 21 of factors such as the following:
 22 (A) Organization of and activity by a building committee or
 23 other oversight group.
 24 (B) Completion and filing of building plans with the
 25 appropriate local government authority.
 26 (C) Cash reserves dedicated to the project of a sufficient
 27 amount to lead a reasonable individual to believe the actual
 28 construction can and will begin within four (4) years.
 29 (D) The breaking of ground and the beginning of actual
 30 construction.
 31 (E) Any other factor that would lead a reasonable individual to
 32 believe that construction of the building is an active plan and
 33 that the building is capable of being completed within eight (8)
 34 years considering the circumstances of the owner.
 35 If the owner of the property sells, leases, or otherwise transfers a tract
 36 of land that is exempt under this subsection, the owner is liable for the
 37 property taxes that were not imposed upon the tract of land during the
 38 period beginning January 1 of the fourth year following the purchase
 39 of the property and ending on December 31 of the year of the sale,
 40 lease, or transfer. The county auditor of the county in which the tract
 41 of land is located may establish an installment plan for the repayment
 42 of taxes due under this subsection. The plan established by the county



1 auditor may allow the repayment of the taxes over a period of years
 2 equal to the number of years for which property taxes must be repaid
 3 under this subsection.

4 (e) Personal property is exempt from property taxation if it is owned
 5 and used in such a manner that it would be exempt under subsection (a)
 6 or (b) if it were a building.

7 (f) A hospital's property that is exempt from property taxation under
 8 subsection (a), (b), or (e) shall remain exempt from property taxation
 9 even if the property is used in part to furnish goods or services to
 10 another hospital whose property qualifies for exemption under this
 11 section.

12 (g) Property owned by a shared hospital services organization that
 13 is exempt from federal income taxation under Section 501(c)(3) or
 14 501(e) of the Internal Revenue Code is exempt from property taxation
 15 if it is owned, occupied, and used exclusively to furnish goods or
 16 services to a hospital whose property is exempt from property taxation
 17 under subsection (a), (b), or (e).

18 (h) This section does not exempt from property tax an office or a
 19 practice of a physician or group of physicians that is owned by a
 20 hospital licensed under IC 16-21-2 or other property that is not
 21 substantially related to or supportive of the inpatient facility of the
 22 hospital unless the office, practice, or other property:

23 (1) provides or supports the provision of charity care (as defined
 24 in IC 16-18-2-52.5), including providing funds or other financial
 25 support for health care services for individuals who are indigent
 26 (as defined in IC 16-18-2-52.5(b) and IC 16-18-2-52.5(c)); or

27 (2) provides or supports the provision of community benefits (as
 28 defined in IC 16-21-9-1), including research, education, or
 29 government sponsored indigent health care (as defined in
 30 IC 16-21-9-2).

31 However, participation in the Medicaid or Medicare program alone
 32 does not entitle an office, practice, or other property described in this
 33 subsection to an exemption under this section.

34 (i) The exemption provided in this subsection applies only for an
 35 assessment date occurring before January 2, 2017. A tract of land or a
 36 tract of land plus all or part of a structure on the land is exempt from
 37 property taxation if:

38 (1) the tract is acquired for the purpose of erecting, renovating, or
 39 improving a single family residential structure that is to be given
 40 away or sold:

41 (A) in a charitable manner;

42 (B) by a nonprofit organization; and



- 1 (C) to low income individuals who will:
 2 (i) use the land as a family residence; and
 3 (ii) not have an exemption for the land under this section;
 4 (2) the tract does not exceed three (3) acres; and
 5 (3) the tract of land or the tract of land plus all or part of a
 6 structure on the land is not used for profit while exempt under this
 7 section.
 8 This subsection expires January 1, 2028.
 9 (j) An exemption under subsection (i) terminates:
 10 (1) when the property is conveyed by the nonprofit organization
 11 to another owner; or
 12 (2) January 2, 2017;
 13 whichever occurs first. This subsection expires January 1, 2028.
 14 (k) When property that is exempt in any year under subsection (i) is
 15 conveyed to another owner, the nonprofit organization receiving the
 16 exemption must file a certified statement with the auditor of the county,
 17 notifying the auditor of the change not later than sixty (60) days after
 18 the date of the conveyance. The county auditor shall immediately
 19 forward a copy of the certified statement to the county assessor. A
 20 nonprofit organization that fails to file the statement required by this
 21 subsection is liable for the amount of property taxes due on the
 22 property conveyed if it were not for the exemption allowed under this
 23 chapter.
 24 (l) If property is granted an exemption in any year under subsection
 25 (i) and the owner:
 26 (1) fails to transfer the tangible property within eight (8) years
 27 after the assessment date for which the exemption is initially
 28 granted; or
 29 (2) transfers the tangible property to a person who:
 30 (A) is not a low income individual; or
 31 (B) does not use the transferred property as a residence for at
 32 least one (1) year after the property is transferred;
 33 the person receiving the exemption shall notify the county recorder and
 34 the county auditor of the county in which the property is located not
 35 later than sixty (60) days after the event described in subdivision (1) or
 36 (2) occurs. The county auditor shall immediately inform the county
 37 assessor of a notification received under this subsection. This
 38 subsection expires January 1, 2028.
 39 (m) If subsection (l)(1) or (l)(2) applies, the owner shall pay, not
 40 later than the date that the next installment of property taxes is due, an
 41 amount equal to the sum of the following:
 42 (1) The total property taxes that, if it were not for the exemption



1 under subsection (i), would have been levied on the property in
2 each year in which an exemption was allowed.

3 (2) Interest on the property taxes at the rate of ten percent (10%)
4 per year.

5 This subsection expires January 1, 2028.

6 (n) The liability imposed by subsection (m) is a lien upon the
7 property receiving the exemption under subsection (i). An amount
8 collected under subsection (m) shall be collected as an excess levy. If
9 the amount is not paid, it shall be collected in the same manner that
10 delinquent taxes on real property are collected. This subsection expires
11 January 1, 2028.

12 (o) Property referred to in this section shall be assessed to the extent
13 required under IC 6-1.1-11-9.

14 (p) A for-profit provider of early childhood education services to
15 children who are at least four (4) but less than six (6) years of age on
16 the annual assessment date may receive the exemption provided by this
17 section for property used for educational purposes only if all the
18 requirements of section 46 of this chapter are satisfied. A for-profit
19 provider of early childhood education services that provides the
20 services only to children younger than four (4) years of age may not
21 receive the exemption provided by this section for property used for
22 educational purposes.

23 **(q) Property that meets the requirements for an exemption**
24 **under section 48 of this chapter is exempt from property taxation**
25 **under this section.**

26 SECTION 12. IC 6-1.1-10-48 IS ADDED TO THE INDIANA
27 CODE AS A NEW SECTION TO READ AS FOLLOWS
28 [EFFECTIVE JANUARY 1, 2019]: **Sec. 48. (a) As used in this**
29 **section, "continuing care retirement community" refers to an**
30 **entity that serves the needs of the aging as follows:**

31 **(1) The entity provides residential facilities and services to**
32 **senior citizens that include:**

33 **(A) independent living apartments or facilities;**

34 **(B) assisted living facilities; and**

35 **(C) skilled nursing care or nursing home facilities;**

36 **that are all located on one (1) or more properties owned by**
37 **the entity.**

38 **(2) The residential facilities and services offered by the entity**
39 **are designed, constructed, or equipped to meet the unique**
40 **needs of the aging, which may include appropriate housing,**
41 **transportation, recreation, safety, well-being, emotional**
42 **stability, and attention to health problems.**



- 1 **(3) The entity provides a continuum of care that allows senior**
 2 **citizens to:**
 3 **(A) carry out their lives with as much independence as**
 4 **their strength will permit; and**
 5 **(B) transition through increasing levels of care at the entity**
 6 **without the need to relocate outside the community.**
 7 **(b) As used in this section, "senior citizen" means an individual**
 8 **who is:**
 9 **(1) at least sixty (60) years of age; and**
 10 **(2) not employed on a full-time basis.**
 11 **(c) Tangible property or properties owned by a continuing care**
 12 **retirement community that is not otherwise exempt under section**
 13 **16(a) through 16(p) of this chapter is exempt under section 16(q)**
 14 **of this chapter if all the following requirements are satisfied:**
 15 **(1) Admission to the continuing care retirement community is**
 16 **limited to:**
 17 **(A) senior citizens; and**
 18 **(B) the spouse of a senior citizen who is a resident of the**
 19 **continuing care retirement community.**
 20 **(2) The owner is an organization exempt from taxation under**
 21 **Section 501(c)(3) of the Internal Revenue Code.**
 22 **(3) The owner is contractually obligated to give senior citizens**
 23 **who are residents of the continuing care retirement**
 24 **community priority, should the need arise, to be moved to a**
 25 **facility within the continuing care retirement community that**
 26 **provides higher levels of care.**
 27 **(4) The owner maintains a written policy or is otherwise**
 28 **committed to providing assistance to senior citizens who are**
 29 **residents of the continuing care retirement community who**
 30 **become unable to make their payment obligation to the**
 31 **owner. For purposes of this subdivision, assistance may**
 32 **include:**
 33 **(A) helping the resident obtain financial assistance**
 34 **available under state, local, and federal welfare programs;**
 35 **(B) soliciting financial assistance from other organizations,**
 36 **foundations, or the general public; or**
 37 **(C) reducing the resident's payment obligation.**
 38 **(d) The exemption under subsection (c) applies regardless of**
 39 **whether the continuing care retirement community:**
 40 **(1) makes expenditures:**
 41 **(A) for advertising; or**
 42 **(B) to employ a real estate agent;**



- 1 **for the purpose of filling vacancies at the continuing care**
- 2 **retirement community; or**
- 3 **(2) owns tangible property that is located outside the**
- 4 **boundaries of the continuing care retirement community**
- 5 **property or properties and used as a restaurant that is open**
- 6 **to the general public, if:**
- 7 **(A) either:**
 - 8 **(i) the restaurant is used primarily to serve the residents**
 - 9 **of the continuing care retirement community; or**
 - 10 **(ii) the majority of the customers of the restaurant are**
 - 11 **continuing care retirement community residents; and**
 - 12 **(B) the restaurant does not make a profit of more than one**
 - 13 **thousand dollars (\$1,000) in any taxable year.**
- 14 **The exemption under subsection (c) also applies to the**
- 15 **continuing care retirement community's tangible property**
- 16 **described in this subdivision.**

17 SECTION 13. IC 6-1.1-12-37, AS AMENDED BY P.L.255-2017,
 18 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2018]: Sec. 37. (a) The following definitions apply throughout
 20 this section:

- 21 (1) "Dwelling" means any of the following:
 - 22 (A) Residential real property improvements that an individual
 - 23 uses as the individual's residence, including a house or garage.
 - 24 (B) A mobile home that is not assessed as real property that an
 - 25 individual uses as the individual's residence.
 - 26 (C) A manufactured home that is not assessed as real property
 - 27 that an individual uses as the individual's residence.
- 28 (2) "Homestead" means an individual's principal place of
- 29 residence:
 - 30 (A) that is located in Indiana;
 - 31 (B) that:
 - 32 (i) the individual owns;
 - 33 (ii) the individual is buying under a contract recorded in the
 - 34 county recorder's office, or evidenced by a memorandum of
 - 35 contract recorded in the county recorder's office under
 - 36 IC 36-2-11-20, that provides that the individual is to pay the
 - 37 property taxes on the residence, and that obligates the owner
 - 38 to convey title to the individual upon completion of all of the
 - 39 individual's contract obligations;
 - 40 (iii) the individual is entitled to occupy as a
 - 41 tenant-stockholder (as defined in 26 U.S.C. 216) of a
 - 42 cooperative housing corporation (as defined in 26 U.S.C.



- 1 216); or
 2 (iv) is a residence described in section 17.9 of this chapter
 3 that is owned by a trust if the individual is an individual
 4 described in section 17.9 of this chapter; and
 5 (C) that consists of a dwelling and the real estate, not
 6 exceeding one (1) acre, that immediately surrounds that
 7 dwelling.
 8 Except as provided in subsection (k), the term does not include
 9 property owned by a corporation, partnership, limited liability
 10 company, or other entity not described in this subdivision.
 11 (b) Each year a homestead is eligible for a standard deduction from
 12 the assessed value of the homestead for an assessment date. Except as
 13 provided in subsection (p), the deduction provided by this section
 14 applies to property taxes first due and payable for an assessment date
 15 only if an individual has an interest in the homestead described in
 16 subsection (a)(2)(B) on:
 17 (1) the assessment date; or
 18 (2) any date in the same year after an assessment date that a
 19 statement is filed under subsection (e) or section 44 of this
 20 chapter, if the property consists of real property.
 21 If more than one (1) individual or entity qualifies property as a
 22 homestead under subsection (a)(2)(B) for an assessment date, only one
 23 (1) standard deduction from the assessed value of the homestead may
 24 be applied for the assessment date. Subject to subsection (c), the
 25 auditor of the county shall record and make the deduction for the
 26 individual or entity qualifying for the deduction.
 27 (c) Except as provided in section 40.5 of this chapter, the total
 28 amount of the deduction that a person may receive under this section
 29 for a particular year is the lesser of:
 30 (1) sixty percent (60%) of the assessed value of the real property,
 31 mobile home not assessed as real property, or manufactured home
 32 not assessed as real property; or
 33 (2) forty-five thousand dollars (\$45,000).
 34 (d) A person who has sold real property, a mobile home not assessed
 35 as real property, or a manufactured home not assessed as real property
 36 to another person under a contract that provides that the contract buyer
 37 is to pay the property taxes on the real property, mobile home, or
 38 manufactured home may not claim the deduction provided under this
 39 section with respect to that real property, mobile home, or
 40 manufactured home.
 41 (e) Except as provided in sections 17.8 and 44 of this chapter and
 42 subject to section 45 of this chapter, an individual who desires to claim



1 the deduction provided by this section must file a certified statement on
 2 forms prescribed by the department of local government finance, with
 3 the auditor of the county in which the homestead is located. The
 4 statement must include:

5 (1) the parcel number or key number of the property and the name
 6 of the city, town, or township in which the property is located;

7 (2) the name of any other location in which the applicant or the
 8 applicant's spouse owns, is buying, or has a beneficial interest in
 9 residential real property;

10 (3) the names of:

11 (A) the applicant and the applicant's spouse (if any):

12 (i) as the names appear in the records of the United States
 13 Social Security Administration for the purposes of the
 14 issuance of a Social Security card and Social Security
 15 number; or

16 (ii) that they use as their legal names when they sign their
 17 names on legal documents;

18 if the applicant is an individual; or

19 (B) each individual who qualifies property as a homestead
 20 under subsection (a)(2)(B) and the individual's spouse (if any):

21 (i) as the names appear in the records of the United States
 22 Social Security Administration for the purposes of the
 23 issuance of a Social Security card and Social Security
 24 number; or

25 (ii) that they use as their legal names when they sign their
 26 names on legal documents;

27 if the applicant is not an individual; and

28 (4) either:

29 (A) the last five (5) digits of the applicant's Social Security
 30 number and the last five (5) digits of the Social Security
 31 number of the applicant's spouse (if any); or

32 (B) if the applicant or the applicant's spouse (if any) does not
 33 have a Social Security number, any of the following for that
 34 individual:

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

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

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

42 (iv) If the individual does not have a driver's license, a state



1 identification card, or an Internal Revenue Service preparer
 2 tax identification number, the last five (5) digits of a control
 3 number that is on a document issued to the individual by the
 4 United States government.

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

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

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

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

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

31 (B) a deduction under the law of another state that is
 32 equivalent to the deduction provided by this section;

33 the person must file a certified statement with the auditor of the county,
 34 notifying the auditor of the person's ineligibility, not more than sixty
 35 (60) days after the date of the change in eligibility. A person who fails
 36 to file the statement required by this subsection may, under
 37 IC 6-1.1-36-17, be liable for any additional taxes that would have been
 38 due on the property if the person had filed the statement as required by
 39 this subsection plus a civil penalty equal to ten percent (10%) of the
 40 additional taxes due. The civil penalty imposed under this subsection
 41 is in addition to any interest and penalties for a delinquent payment that
 42 might otherwise be due. One percent (1%) of the total civil penalty



1 collected under this subsection shall be transferred by the county to the
 2 department of local government finance for use by the department in
 3 establishing and maintaining the homestead property data base under
 4 subsection (i) and, to the extent there is money remaining, for any other
 5 purposes of the department. This amount becomes part of the property
 6 tax liability for purposes of this article.

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

10 (h) This subsection does not apply to property in the first year for
 11 which a deduction is claimed under this section if the sole reason that
 12 a deduction is claimed on other property is that the individual or
 13 married couple maintained a principal residence at the other property
 14 on the assessment date in the same year in which an application for a
 15 deduction is filed under this section or, if the application is for a
 16 homestead that is assessed as personal property, on the assessment date
 17 in the immediately preceding year and the individual or married couple
 18 is moving the individual's or married couple's principal residence to the
 19 property that is the subject of the application. Except as provided in
 20 subsection (n), the county auditor may not grant an individual or a
 21 married couple a deduction under this section if:

22 (1) the individual or married couple, for the same year, claims the
 23 deduction on two (2) or more different applications for the
 24 deduction; and

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

26 (i) The department of local government finance shall provide secure
 27 access to county auditors to a homestead property data base that
 28 includes access to the homestead owner's name and the numbers
 29 required from the homestead owner under subsection (e)(4) for the sole
 30 purpose of verifying whether an owner is wrongly claiming a deduction
 31 under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or
 32 IC 6-3.6-5 (after December 31, 2016). **Each county auditor shall**
 33 **submit data on deductions applicable to the current tax year on or**
 34 **before March 15 of each year in a manner prescribed by the**
 35 **department of local government finance.**

36 (j) A county auditor may require an individual to provide evidence
 37 proving that the individual's residence is the individual's principal place
 38 of residence as claimed in the certified statement filed under subsection
 39 (e). The county auditor may limit the evidence that an individual is
 40 required to submit to a state income tax return, a valid driver's license,
 41 or a valid voter registration card showing that the residence for which
 42 the deduction is claimed is the individual's principal place of residence.



1 The department of local government finance shall work with county
 2 auditors to develop procedures to determine whether a property owner
 3 that is claiming a standard deduction or homestead credit is not eligible
 4 for the standard deduction or homestead credit because the property
 5 owner's principal place of residence is outside Indiana.

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

8 (1) The property is located in Indiana and consists of a dwelling
 9 and the real estate, not exceeding one (1) acre, that immediately
 10 surrounds that dwelling.

11 (2) The property is the principal place of residence of an
 12 individual.

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

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

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

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

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

22 (2) first due and payable in 2010;

23 on the grounds that the property is not owned by an entity described in
 24 subsection (a)(2)(B), the county auditor shall reinstate the deduction if
 25 the taxpayer provides proof that the property is eligible for the
 26 deduction in accordance with subsection (k) and that the individual
 27 residing on the property is not claiming the deduction for any other
 28 property.

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

30 (1) a deck or patio;

31 (2) a gazebo; or

32 (3) another residential yard structure, as defined in rules adopted
 33 by the department of local government finance (other than a
 34 swimming pool);

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

36 (n) A county auditor shall grant an individual a deduction under this
 37 section regardless of whether the individual and the individual's spouse
 38 claim a deduction on two (2) different applications and each
 39 application claims a deduction for different property if the property
 40 owned by the individual's spouse is located outside Indiana and the
 41 individual files an affidavit with the county auditor containing the
 42 following information:



- 1 (1) The names of the county and state in which the individual's
 2 spouse claims a deduction substantially similar to the deduction
 3 allowed by this section.
- 4 (2) A statement made under penalty of perjury that the following
 5 are true:
- 6 (A) That the individual and the individual's spouse maintain
 7 separate principal places of residence.
- 8 (B) That neither the individual nor the individual's spouse has
 9 an ownership interest in the other's principal place of
 10 residence.
- 11 (C) That neither the individual nor the individual's spouse has,
 12 for that same year, claimed a standard or substantially similar
 13 deduction for any property other than the property maintained
 14 as a principal place of residence by the respective individuals.
- 15 A county auditor may require an individual or an individual's spouse to
 16 provide evidence of the accuracy of the information contained in an
 17 affidavit submitted under this subsection. The evidence required of the
 18 individual or the individual's spouse may include state income tax
 19 returns, excise tax payment information, property tax payment
 20 information, driver license information, and voter registration
 21 information.
- 22 (o) If:
- 23 (1) a property owner files a statement under subsection (e) to
 24 claim the deduction provided by this section for a particular
 25 property; and
- 26 (2) the county auditor receiving the filed statement determines
 27 that the property owner's property is not eligible for the deduction;
 28 the county auditor shall inform the property owner of the county
 29 auditor's determination in writing. If a property owner's property is not
 30 eligible for the deduction because the county auditor has determined
 31 that the property is not the property owner's principal place of
 32 residence, the property owner may appeal the county auditor's
 33 determination to the county property tax assessment board of appeals
 34 as provided in IC 6-1.1-15. The county auditor shall inform the
 35 property owner of the owner's right to appeal to the county property tax
 36 assessment board of appeals when the county auditor informs the
 37 property owner of the county auditor's determination under this
 38 subsection.
- 39 (p) An individual is entitled to the deduction under this section for
 40 a homestead for a particular assessment date if:
- 41 (1) either:
- 42 (A) the individual's interest in the homestead as described in



- 1 subsection (a)(2)(B) is conveyed to the individual after the
 2 assessment date, but within the calendar year in which the
 3 assessment date occurs; or
 4 (B) the individual contracts to purchase the homestead after
 5 the assessment date, but within the calendar year in which the
 6 assessment date occurs;
 7 (2) on the assessment date:
 8 (A) the property on which the homestead is currently located
 9 was vacant land; or
 10 (B) the construction of the dwelling that constitutes the
 11 homestead was not completed; and
 12 (3) either:
 13 (A) the individual files the certified statement required by
 14 subsection (e); or
 15 (B) a sales disclosure form that meets the requirements of
 16 section 44 of this chapter is submitted to the county assessor
 17 on or before December 31 of the calendar year for the
 18 individual's purchase of the homestead.

19 An individual who satisfies the requirements of subdivisions (1)
 20 through (3) is entitled to the deduction under this section for the
 21 homestead for the assessment date, even if on the assessment date the
 22 property on which the homestead is currently located was vacant land
 23 or the construction of the dwelling that constitutes the homestead was
 24 not completed. The county auditor shall apply the deduction for the
 25 assessment date and for the assessment date in any later year in which
 26 the homestead remains eligible for the deduction. A homestead that
 27 qualifies for the deduction under this section as provided in this
 28 subsection is considered a homestead for purposes of section 37.5 of
 29 this chapter and IC 6-1.1-20.6.

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

39 (r) This subsection:
 40 (1) applies to an application for the deduction provided by this
 41 section that is filed for an assessment date occurring after
 42 December 31, 2013; and



1 (2) does not apply to an individual described in subsection (q).
 2 The owner of a mobile home that is not assessed as real property or a
 3 manufactured home that is not assessed as real property must attach a
 4 copy of the owner's title to the mobile home or manufactured home to
 5 the application for the deduction provided by this section.

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

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

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

11 (3) was otherwise eligible, without regard to this subsection, for
 12 the deduction under this section for the property for the
 13 assessment date immediately preceding the transfer date specified
 14 in the order described in subdivision (2).

15 For property to qualify under this subsection for the deduction provided
 16 by this section, the individual described in subdivisions (1) through (3)
 17 must submit to the county auditor a copy of the individual's transfer
 18 orders or other information sufficient to show that the individual was
 19 ordered to transfer to a location outside Indiana. The property continues
 20 to qualify for the deduction provided by this section until the individual
 21 ceases to be on active duty, the property is sold, or the individual's
 22 ownership interest is otherwise terminated, whichever occurs first.
 23 Notwithstanding subsection (a)(2), the property remains a homestead
 24 regardless of whether the property continues to be the individual's
 25 principal place of residence after the individual transfers to a location
 26 outside Indiana. The property continues to qualify as a homestead
 27 under this subsection if the property is leased while the individual is
 28 away from Indiana and is serving on active duty, if the individual has
 29 lived at the property at any time during the past ten (10) years.
 30 Otherwise, the property ceases to qualify as a homestead under this
 31 subsection if the property is leased while the individual is away from
 32 Indiana. Property that qualifies as a homestead under this subsection
 33 shall also be construed as a homestead for purposes of section 37.5 of
 34 this chapter.

35 SECTION 14. IC 6-1.1-17-3, AS AMENDED BY P.L.184-2016,
 36 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 JULY 1, 2018]: Sec. 3. (a) The proper officers of a political subdivision
 38 shall formulate its estimated budget and its proposed tax rate and tax
 39 levy on the form prescribed by the department of local government
 40 finance and approved by the state board of accounts. In formulating a
 41 political subdivision's estimated budget under this section, the proper
 42 officers of the political subdivision must consider the net property tax



1 revenue that will be collected by the political subdivision during the
 2 ensuing year, after taking into account the estimate by the department
 3 of local government finance under IC 6-1.1-20.6-11.1 of the amount by
 4 which the political subdivision's distribution of property taxes will be
 5 reduced by credits under IC 6-1.1-20.6-9.5 in the ensuing year, and
 6 after taking into account the estimate by the department of local
 7 government finance under section 0.7 of this chapter of the maximum
 8 amount of net property tax revenue and miscellaneous revenue that the
 9 political subdivision will receive in the ensuing year. The political
 10 subdivision or appropriate fiscal body, if the political subdivision is
 11 subject to section 20 of this chapter, shall submit the following
 12 information to the department's computer gateway:

13 (1) The estimated budget.

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

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

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

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

23 ~~(5)~~ (6) The amounts of excessive levy appeals to be requested.

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

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

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

42 (1) in any county of the solid waste management district; and



- 1 (2) in accordance with the annual notice of meetings published
 2 under IC 13-21-5-2.
- 3 (c) The trustee of each township in the county shall estimate the
 4 amount necessary to meet the cost of township assistance in the
 5 township for the ensuing calendar year. The township board shall adopt
 6 with the township budget a tax rate sufficient to meet the estimated cost
 7 of township assistance. The taxes collected as a result of the tax rate
 8 adopted under this subsection are credited to the township assistance
 9 fund.
- 10 (d) A political subdivision for which any of the information under
 11 subsection (a) is not submitted to the department's computer gateway
 12 in the manner prescribed by the department shall have its most recent
 13 annual appropriations and annual tax levy continued for the ensuing
 14 budget year.
- 15 (e) If a political subdivision or appropriate fiscal body timely
 16 submits the information under subsection (a) but subsequently
 17 discovers the information contains an error, the political subdivision or
 18 appropriate fiscal body may submit amended information to the
 19 department's computer gateway. However, submission of amended
 20 information must occur at least ten (10) days before the public hearing
 21 held under subsection (a).
- 22 SECTION 15. IC 6-1.1-17-5, AS AMENDED BY P.L.119-2012,
 23 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2018]: Sec. 5. (a) The officers of political subdivisions shall
 25 meet each year to fix the budget, tax rate, and tax levy of their
 26 respective subdivisions for the ensuing budget year as follows:
- 27 (1) The board of school trustees of a school corporation that is
 28 located in a city having a population of more than one hundred
 29 thousand (100,000) but less than one hundred ten thousand
 30 (110,000), not later than:
- 31 (A) the time required in section 5.6(b) of this chapter; or
 32 (B) November 1 if a resolution adopted under section 5.6(d) of
 33 this chapter is in effect.
- 34 (2) The proper officers of all other political subdivisions that are
 35 not school corporations, not later than November 1.
- 36 (3) The governing body of a school corporation (other than a
 37 school corporation described in subdivision (1)) that elects to
 38 adopt a budget under section 5.6 of this chapter for budget years
 39 beginning after June 30, 2011, not later than the time required
 40 under section 5.6(b) of this chapter for budget years beginning
 41 after June 30, 2011.
- 42 (4) The governing body of a school corporation that is not



1 described in subdivision (1) or (3), not later than November 1.
 2 Except in a consolidated city and county and in a second class city, the
 3 public hearing required by section 3 of this chapter must be completed
 4 at least ten (10) days before the proper officers of the political
 5 subdivision meet to fix the budget, tax rate, and tax levy. In a
 6 consolidated city and county and in a second class city, that public
 7 hearing, by any committee or by the entire fiscal body, may be held at
 8 any time after introduction of the budget.

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

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

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

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

25 (2) two (2) copies of the budget adopted by the political
 26 subdivision for the ensuing budget year; and

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

28 Each year the county auditor shall present these items to the county
 29 board of tax adjustment at the board's first meeting under
 30 ~~IC 6-1.1-29-4. A political subdivision shall file the budget adopted~~
 31 ~~by the political subdivision with the county auditor and the~~
 32 ~~department of local government finance not later than two (2) days~~
 33 ~~after the budget is adopted under subsection (a). The filing with the~~
 34 ~~department of local government finance must be in a manner~~
 35 ~~prescribed by the department.~~

36 (e) In a consolidated city and county and in a second class city, the
 37 clerk of the fiscal body shall, notwithstanding subsection (d), file the
 38 adopted budget and tax ordinances with the county board of tax
 39 adjustment auditor and the department of local government finance
 40 within two (2) days after the ordinances are signed by the executive, or
 41 within two (2) days after action is taken by the fiscal body to override
 42 a veto of the ordinances, whichever is later.



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

5 SECTION 16. IC 6-1.1-17-5.6, AS AMENDED BY P.L.184-2016,
 6 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2018]: Sec. 5.6. (a) Each school corporation may elect to
 8 adopt a budget under this section that applies from July 1 of the year
 9 through June 30 of the following year. In the initial budget adopted by
 10 a school corporation under this section, the first six (6) months of that
 11 initial budget must be consistent with the last six (6) months of the
 12 budget adopted by the school corporation for the calendar year in
 13 which the school corporation elects by resolution to begin adopting
 14 budgets that correspond to the state fiscal year. A corporation shall
 15 submit a copy of the resolution to the department of local government
 16 finance and the department of education not more than thirty (30) days
 17 after the date the governing body adopts the resolution.

18 (b) Before April 1 of each year, the officers of the school
 19 corporation shall meet to fix the budget for the school corporation for
 20 the ensuing budget year, with notice given by the same officers.
 21 However, if a resolution adopted under subsection (d) is in effect, the
 22 officers shall meet to fix the budget for the ensuing budget year before
 23 November 1.

24 (c) Each year, at least two (2) days before the first meeting of the
 25 county board of tax adjustment held under IC 6-1.1-29-4, the school
 26 corporation shall file with the county auditor:

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

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

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

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 school corporation that adopts a budget as
 38 provided in this section shall file the budget adopted by the school
 39 corporation with the county auditor and the department of local
 40 government finance not later than two (2) days after the budget is
 41 adopted under subsection (b). The filing with the department of
 42 local government finance must be in a manner prescribed by the



1 **department.**

2 (d) The governing body of the school corporation may adopt a
3 resolution to cease using a school year budget year and return to using
4 a calendar year budget year. A resolution adopted under this subsection
5 must be adopted after January 1 and before July 1. The school
6 corporation's initial calendar year budget year following the adoption
7 of a resolution under this subsection begins on January 1 of the year
8 following the year the resolution is adopted. The first six (6) months of
9 the initial calendar year budget for the school corporation must be
10 consistent with the last six (6) months of the final school year budget
11 fixed by the department of local government finance before the
12 adoption of a resolution under this subsection.

13 (e) A resolution adopted under subsection (d) may be rescinded by
14 a subsequent resolution adopted by the governing body. If the
15 governing body of the school corporation rescinds a resolution adopted
16 under subsection (d) and returns to a school year budget year, the
17 school corporation's initial school year budget year begins on July 1
18 following the adoption of the rescinding resolution and ends on June
19 30 of the following year. The first six (6) months of the initial school
20 year budget for the school corporation must be consistent with the last
21 six (6) months of the last calendar year budget fixed by the department
22 of local government finance before the adoption of a rescinding
23 resolution under this subsection.

24 SECTION 17. IC 6-1.1-17-6 IS REPEALED [EFFECTIVE JULY
25 1, 2018]. Sec. 6: (a) The county board of tax adjustment shall review
26 the budget, tax rate, and tax levy of each political subdivision filed with
27 the county auditor under section 5 or 5-6 of this chapter. The board
28 shall revise or reduce, but not increase, any budget, tax rate, or tax levy
29 in order:

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

32 (2) to limit the budget to the amount of revenue to be available in
33 the ensuing budget year for the political subdivision:

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

38 (c) When the county board of tax adjustment makes a revision or
39 reduction in a budget, tax rate, or tax levy; it shall file with the county
40 auditor a written order which indicates the action taken. If the board
41 reduces the budget, it shall also indicate the reason for the reduction in
42 the order. The chairman of the county board shall sign the order.



1 SECTION 18. IC 6-1.1-17-7, AS AMENDED BY P.L.146-2008,
 2 SECTION 152, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2018]: Sec. 7. If the boundaries of a political
 4 subdivision cross one (1) or more county lines, the budget, tax levy,
 5 and tax rate fixed by the political subdivision shall be filed with the
 6 county auditor of each affected county in the manner prescribed in
 7 section 5 or 5.6 of this chapter. The board of tax adjustment of the
 8 county which contains the largest portion of the value of property
 9 taxable by the political subdivision, as determined from the abstracts
 10 of taxable values last filed with the auditor of state, has jurisdiction
 11 over the budget, tax rate, and tax levy to the same extent as if the
 12 property taxable by the political subdivision were wholly within the
 13 county. The secretary of the county board of tax adjustment shall notify
 14 the county auditor of each affected county of the action of the board.
 15 Appeals from actions of the county board of tax adjustment may be
 16 initiated in any affected county:

17 SECTION 19. IC 6-1.1-17-8 IS REPEALED [EFFECTIVE JULY
 18 1, 2018]. Sec. 8: (a) If the county board of tax adjustment determines
 19 that the maximum aggregate tax rate permitted within a political
 20 subdivision under IC 6-1.1-18 is inadequate, the county board shall,
 21 subject to the limitations prescribed in IC 20-45-4 (before January 1,
 22 2009), file its written recommendations in duplicate with the county
 23 auditor. The board shall include with its recommendations:

- 24 (1) an analysis of the aggregate tax rate within the political
- 25 subdivision;
- 26 (2) a recommended breakdown of the aggregate tax rate among
- 27 the political subdivisions whose tax rates compose the aggregate
- 28 tax rate within the political subdivision; and
- 29 (3) any other information that the county board considers relevant
- 30 to the matter.

31 (b) The county auditor shall forward one (1) copy of the county
 32 board's recommendations to the department of local government
 33 finance and shall retain the other copy in the county auditor's office.
 34 The department of local government finance shall, in the manner
 35 prescribed in section 16 of this chapter, review the budgets by fund, tax
 36 rates, and tax levies of the political subdivisions described in
 37 subsection (a)(2):

38 SECTION 20. IC 6-1.1-17-9 IS REPEALED [EFFECTIVE JULY
 39 1, 2018]. Sec. 9: (a) The county board of tax adjustment shall complete
 40 the duties assigned to it under this chapter on or before November 2 of
 41 each year, except that in a consolidated city and county and in a county
 42 containing a second class city, the duties of this board need not be



1 completed until December 1 of each year.

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

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

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

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

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

19 SECTION 21. IC 6-1.1-17-10 IS REPEALED [EFFECTIVE JULY
20 1, 2018]. Sec. 10: When the aggregate tax rate within a political
21 subdivision, as approved or modified by the county board of tax
22 adjustment (before January 1, 2009), exceeds the maximum aggregate
23 tax rate prescribed in IC 6-1.1-18-3(a), the county auditor shall certify
24 the budgets, tax rates, and tax levies of the political subdivisions whose
25 tax rates compose the aggregate tax rate within the political
26 subdivision, as approved or modified by the county board, to the
27 department of local government finance for final review. For purposes
28 of this section, the maximum aggregate tax rate limit exceptions
29 provided in IC 6-1.1-18-3(b) do not apply.

30 SECTION 22. IC 6-1.1-17-11 IS REPEALED [EFFECTIVE JULY
31 1, 2018]. Sec. 11: A budget, tax rate, or tax levy of a political
32 subdivision, as approved or modified by the county board of tax
33 adjustment, is final unless:

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

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

39 (3) an appeal to the department of local government finance is
40 initiated with respect to the budget, tax rate, or tax levy.

41 SECTION 23. IC 6-1.1-17-12 IS REPEALED [EFFECTIVE JULY
42 1, 2018]. Sec. 12: If the budgets, tax rates, or tax levies are modified by



1 the county board of tax adjustment or county auditor; the county
 2 auditor shall within fifteen (15) days of the modification prepare a
 3 notice of the tax rates to be charged on each one hundred dollars (\$100)
 4 of assessed valuation for the various funds in each taxing district. The
 5 notice shall also inform the taxpayers of the manner in which they may
 6 initiate an appeal of the modification by the county board or county
 7 auditor. The county auditor shall post the notice at the county
 8 courthouse and publish it in two (2) newspapers which represent
 9 different political parties and which have a general circulation in the
 10 county.

11 SECTION 24. IC 6-1.1-17-13 IS REPEALED [EFFECTIVE JULY
 12 1, 2018]. Sec. 13: (a) Ten (10) or more taxpayers or one (1) taxpayer
 13 that owns property that represents at least ten percent (10%) of the
 14 taxable assessed valuation in the political subdivision may initiate an
 15 appeal from the county board of tax adjustment's or county auditor's
 16 modification of a political subdivision's budget, tax rate, or tax levy by
 17 filing a statement of their objections with the county auditor. The
 18 statement must be filed not later than ten (10) days after the publication
 19 of the notice required by section 12 of this chapter. The statement shall
 20 specifically identify the provisions of the budget, tax rate, or tax levy
 21 to which the taxpayers object. The county auditor shall forward the
 22 statement, with the budget, to the department of local government
 23 finance.

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

25 (1) subject to subsection (c), give notice to the first ten (10)
 26 taxpayers whose names appear on the petition, or to the taxpayer
 27 that owns property that represents at least ten percent (10%) of
 28 the taxable assessed valuation in the political subdivision in the
 29 case of an appeal initiated by that taxpayer; of the date, time, and
 30 location of the hearing on the objection statement filed under
 31 subsection (a);

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

33 (3) after the hearing:

34 (A) consider the testimony and evidence submitted at the
 35 hearing; and

36 (B) mail the department's:

37 (i) written determination; and

38 (ii) written statement of findings;

39 to the first ten (10) taxpayers whose names appear on the
 40 petition; or to the taxpayer that owns property that represents
 41 at least ten percent (10%) of the taxable assessed valuation in
 42 the political subdivision in the case of an appeal initiated by



1 that taxpayer.
 2 The department of local government finance may hold the hearing in
 3 conjunction with the hearing required under IC 6-1.1-17-16.

4 (c) The department of local government finance shall provide
 5 written notice to:

- 6 (1) the first ten (10) taxpayers whose names appear on the
 7 petition; or
 8 (2) the taxpayer that owns property that represents at least ten
 9 percent (10%) of the taxable assessed valuation in the political
 10 subdivision; in the case of an appeal initiated by that taxpayer;
 11 at least five (5) days before the date of the hearing.

12 SECTION 25. IC 6-1.1-17-14 IS REPEALED [EFFECTIVE JULY
 13 1, 2018]. Sec. 14: The county auditor shall initiate an appeal to the
 14 department of local government finance if the county fiscal body or the
 15 county board of tax adjustment reduces a township assistance tax rate
 16 below the rate necessary to meet the estimated cost of township
 17 assistance.

18 SECTION 26. IC 6-1.1-17-15 IS REPEALED [EFFECTIVE JULY
 19 1, 2018]. Sec. 15: A political subdivision may appeal to the department
 20 of local government finance for an increase in its tax rate or tax levy as
 21 modified by the county board of tax adjustment or the county auditor.
 22 To initiate the appeal, the political subdivision must file a statement
 23 with the department of local government finance not later than ten (10)
 24 days after publication of the notice required by section 12 of this
 25 chapter. The legislative body of the political subdivision must authorize
 26 the filing of the statement by adopting a resolution. The resolution must
 27 be attached to the statement of objections, and the statement must be
 28 signed by the following officers:

- 29 (1) In the case of counties, by the board of county commissioners
 30 and by the president of the county council.
 31 (2) In the case of all other political subdivisions, by the highest
 32 executive officer and by the presiding officer of the legislative
 33 body.

34 SECTION 27. IC 6-1.1-17-16, AS AMENDED BY P.L.184-2016,
 35 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2018]: Sec. 16. (a) The department of local government
 37 finance shall certify the tax rates and tax levies for all funds of political
 38 subdivisions subject to the department of local government finance's
 39 review.

40 (b) For a fund of a political subdivision subject to levy limits under
 41 IC 6-1.1-18.5-3, the department of local government finance shall
 42 calculate and certify the allowable budget of the fund if the political



1 subdivision adopts a tax levy that exceeds the estimated maximum levy
2 limits as provided by the department of local government finance under
3 IC 6-1.1-18.5-24.

4 (c) For a fund of a political subdivision subject to levy limits under
5 IC 6-1.1-18.5-3 and for which the political subdivision adopts a tax
6 levy that is not more than the levy limits under IC 6-1.1-18.5-3, the
7 department of local government finance shall review the fund to ensure
8 the adopted budget is fundable based on the unit's adopted tax levy and
9 estimates of available revenues. If the adopted budget is fundable, the
10 department of local government finance shall use the adopted budget
11 as the approved appropriation for the fund for the budget year. As
12 needed, the political subdivision may complete the additional
13 appropriation process through IC 6-1.1-18-5 for these funds during the
14 budget year.

15 (d) For a fund of the political subdivision subject to levy limits
16 under IC 6-1.1-18.5-3 and for which the political subdivision adopts a
17 tax levy that is not more than the levy limits under IC 6-1.1-18.5-3, if
18 the department of local government finance has determined the adopted
19 budget is not fundable based on the unit's adopted tax levy and
20 estimates of available revenues, the department of local government
21 finance shall calculate and certify the allowable budget that is fundable
22 based on the adopted tax levy and the department's estimates of
23 available revenues.

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

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

32 (g) Except as provided in subsection (l), IC 20-46, or IC 6-1.1-18.5,
33 the department of local government finance may not increase a political
34 subdivision's budget by fund, tax rate, or tax levy to an amount which
35 exceeds the amount originally fixed by the political subdivision.
36 However, if the department of local government finance determines
37 that IC 5-3-1-2.3(b) (before its expiration) applies to the tax rate, tax
38 levy, or budget of the political subdivision, the maximum amount by
39 which the department may increase the tax rate, tax levy, or budget is
40 the amount originally fixed by the political subdivision, and not the
41 amount that was incorrectly published or omitted in the notice
42 described in IC 5-3-1-2.3(b) (before its expiration). The department of



1 local government finance shall give the political subdivision
 2 notification electronically in the manner prescribed by the department
 3 of local government finance specifying any revision, reduction, or
 4 increase the department proposes in a political subdivision's tax levy
 5 or tax rate. The political subdivision has ten (10) calendar days from
 6 the date the political subdivision receives the notice to provide a
 7 response electronically in the manner prescribed by the department of
 8 local government finance. The response may include budget
 9 reductions, reallocation of levies, a revision in the amount of
 10 miscellaneous revenues, and further review of any other item about
 11 which, in the view of the political subdivision, the department is in
 12 error. The department of local government finance shall consider the
 13 adjustments as specified in the political subdivision's response if the
 14 response is provided as required by this subsection and shall deliver a
 15 final decision to the political subdivision.

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

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

24 (i) The department of local government finance shall certify its
 25 action to:

- 26 (1) the county auditor;
- 27 (2) the political subdivision if the department acts pursuant to an
 28 appeal initiated by the political subdivision;
- 29 ~~(3) the taxpayer that initiated an appeal under section 13 of this~~
 30 ~~chapter; or, if the appeal was initiated by multiple taxpayers, the~~
 31 ~~first ten (10) taxpayers whose names appear on the statement filed~~
 32 ~~to initiate the appeal; and~~
- 33 ~~(4)~~ (3) a taxpayer that owns property that represents at least ten
 34 percent (10%) of the taxable assessed valuation in the political
 35 subdivision.

36 (j) The following may petition for judicial review of the final
 37 determination of the department of local government finance under
 38 subsection (i):

- 39 (1) If the department acts under an appeal initiated by a political
 40 subdivision, the political subdivision.
- 41 ~~(2) If the department:~~
 42 ~~(A) acts under an appeal initiated by one (1) or more taxpayers~~



- 1 under section 13 of this chapter; or
 2 ~~(B)~~ fails to act on the appeal before the department certifies its
 3 action under subsection (i);
 4 a taxpayer who signed the statement filed to initiate the appeal.
 5 ~~(3)~~ If the department acts under an appeal initiated by the county
 6 auditor under section 14 of this chapter, the county auditor:
 7 ~~(4)~~ **(2)** A taxpayer that owns property that represents at least ten
 8 percent (10%) of the taxable assessed valuation in the political
 9 subdivision.
 10 The petition must be filed in the tax court not more than forty-five (45)
 11 days after the department certifies its action under subsection (i).
 12 (k) The department of local government finance is expressly
 13 directed to complete the duties assigned to it under this section as
 14 follows:
 15 (1) For each budget year before 2019, not later than February 15
 16 of that budget year.
 17 (2) For each budget year after 2018, not later than December 31
 18 of the year preceding that budget year, unless a taxing unit in a
 19 county is issuing debt after December 1 in the year preceding the
 20 budget year or intends to file a shortfall appeal under
 21 IC 6-1.1-18.5-16.
 22 (3) For each budget year after 2018, not later than January 15 of
 23 the budget year if a taxing unit in a county is issuing debt after
 24 December 1 in the year preceding the budget year or intends to
 25 file a shortfall appeal under IC 6-1.1-18.5-16.
 26 (l) Subject to the provisions of all applicable statutes, and
 27 notwithstanding IC 6-1.1-18-1, the department of local government
 28 finance shall, unless the department finds extenuating circumstances,
 29 increase a political subdivision's tax levy to an amount that exceeds the
 30 amount originally advertised or adopted by the political subdivision if:
 31 (1) the increase is requested in writing by the officers of the
 32 political subdivision;
 33 (2) the requested increase is published on the department's
 34 advertising Internet web site and (before January 1, 2015) is
 35 published by the political subdivision according to a notice
 36 provided by the department; and
 37 (3) notice is given to the county fiscal body of the department's
 38 correction.
 39 If the department increases a levy beyond what was advertised or
 40 adopted under this subsection, it shall, unless the department finds
 41 extenuating circumstances, reduce the certified levy affected below the
 42 maximum allowable levy by the lesser of five percent (5%) of the



1 difference between the advertised or adopted levy and the increased
2 levy, or one hundred thousand dollars (\$100,000).

3 SECTION 28. IC 6-1.1-18-3, AS AMENDED BY P.L.233-2015,
4 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2018]: Sec. 3. (a) Except as provided in subsection (b), the
6 sum of all tax rates for all political subdivisions imposed on tangible
7 property within a political subdivision may not exceed:

8 (1) forty-one and sixty-seven hundredths cents (\$0.4167) on each
9 one hundred dollars (\$100) of assessed valuation in territory
10 outside the corporate limits of a city or town; or

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

14 (b) The proper officers of a political subdivision shall fix tax rates
15 which are sufficient to provide funds for the purposes itemized in this
16 subsection. The portion of a tax rate fixed by a political subdivision
17 shall not be considered in computing the tax rate limits prescribed in
18 subsection (a) if that portion is to be used for one (1) of the following
19 purposes:

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

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

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

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

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

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

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

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

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

36 (c) Except as otherwise provided in IC 6-1.1-19 (before January 1,
37 2009), IC 6-1.1-18.5, IC 20-45 (before January 1, 2009), or IC 20-46,
38 ~~a county board of tax adjustment~~, a county auditor or the department of
39 local government finance may review the portion of a tax rate
40 described in subsection (b) only to determine if it exceeds the portion
41 actually needed to provide for one (1) of the purposes itemized in that
42 subsection.



1 SECTION 29. IC 6-1.1-29 IS REPEALED [EFFECTIVE JULY 1,
2 2018]. (County Board of Tax Adjustment).

3 SECTION 30. IC 6-1.1-31-1, AS AMENDED BY P.L.146-2008,
4 SECTION 269, IS AMENDED TO READ AS FOLLOWS
5 [EFFECTIVE JULY 1, 2018]: Sec. 1. (a) The department of local
6 government finance shall do the following:

7 (1) Prescribe the property tax forms and returns which taxpayers
8 are to complete and on which the taxpayers' assessments will be
9 based.

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

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

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

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

24 (B) data export and transmission that is compatible with the
25 data export and transmission requirements in a standard format
26 prescribed by the office of technology established by
27 IC 4-13.1-2-1 and jointly approved by the department of local
28 government finance and legislative services agency; and

29 (C) maintenance of data in a manner that ensures prompt and
30 accurate transfer of data to the department of local government
31 finance and the legislative services agency, as jointly approved
32 by the department of local government **finance** and legislative
33 services agency.

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

36 (b) The department of local government finance may adopt rules
37 that are related to property taxation or the duties or the procedures of
38 the department.

39 **(c) The department of local government finance may adopt rules**
40 **for procedures related to local government budgeting.**
41 **Notwithstanding any contrary provision in IC 4-22-2, the adoption,**
42 **amendment, or repeal of a rule by the department of local**



1 **government finance under this subsection may not take effect**
 2 **before March 1 or after July 31 of a particular year.**

3 ~~(e)~~ **(d)** Rules of the state board of tax commissioners are for all
 4 purposes rules of the department of local government finance and the
 5 Indiana board until the department and the Indiana board adopt rules
 6 to repeal or supersede the rules of the state board of tax commissioners.

7 SECTION 31. IC 6-1.1-31-9, AS AMENDED BY THE
 8 TECHNICAL CORRECTIONS BILL OF THE 2018 GENERAL
 9 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2018]: Sec. 9. (a) ~~Except as provided in subsection (b) or (c);~~
 11 **Subject to subsections (b) and (c),** the department of local
 12 government finance may ~~not~~ adopt rules for the appraisal of real
 13 property

14 ~~(1) in a general reassessment under IC 6-1.1-4-4; or~~

15 ~~(2) in a reassessment under a county's reassessment plan prepared~~
 16 ~~under IC 6-1.1-4-4.2~~

17 ~~after July 1 of the year before the year in which the reassessment is~~
 18 ~~scheduled to begin.~~ **at any time after a reassessment has begun**
 19 **under a county's reassessment plan.**

20 (b) If rules described in subsection (a) are timely adopted under
 21 subsection (a) and are then disapproved by the attorney general for any
 22 reason under IC 4-22-2-32, the department of local government finance
 23 may modify the rules to cure the defect that resulted in disapproval by
 24 the attorney general; and may then take all actions necessary under
 25 IC 4-22-2 to readopt and to obtain approval of the rules. This process
 26 may be repeated as necessary until the rules are approved. **Any rules**
 27 **adopted by the department of local government finance for the**
 28 **appraisal of real property may not apply to any appraisal**
 29 **contemporaneously being conducted under a county's reassessment**
 30 **plan. Rules adopted by the department of local government finance**
 31 **may first apply to the reassessment phase beginning in the**
 32 **following calendar year under a county's reassessment plan.**

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

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

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

39 SECTION 32. IC 6-1.1-31.5-2.5 IS ADDED TO THE INDIANA
 40 CODE AS A NEW SECTION TO READ AS FOLLOWS
 41 [EFFECTIVE JULY 1, 2018]: **Sec. 2.5. (a) Except as provided in**
 42 **subsection (b), for purposes of attributing the amount of:**



- 1 **(1) a property tax deduction under IC 6-1.1-12;**
 2 **(2) an economic revitalization area deduction under**
 3 **IC 6-1.1-12.1;**
 4 **(3) an investment deduction under IC 6-1.1-12.4; or**
 5 **(4) a property tax exemption under IC 6-1.1-10;**

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

10 **(b) To the extent that a deduction or exemption amount is not**
 11 **specific to an improvement, the deduction or exemption amount**
 12 **shall be applied to the gross assessed value of the property in the**
 13 **order that will maximize the benefit of the deduction or exemption**
 14 **to the taxpayer.**

15 SECTION 33. IC 6-1.1-37-7, AS AMENDED BY P.L.199-2016,
 16 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JANUARY 1, 2019]: Sec. 7. (a) If a person fails to file a required
 18 personal property return on or before the due date, the county auditor
 19 shall add a penalty of twenty-five dollars (\$25) to the person's next
 20 property tax installment. The county auditor shall also add an
 21 additional penalty to the taxes payable by the person if the person fails
 22 to file the personal property return within thirty (30) days after the due
 23 date. The amount of the additional penalty is twenty percent (20%) of
 24 the taxes finally determined to be due with respect to the personal
 25 property which should have been reported on the return.

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

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

- 31 (1) is in the military or naval forces of the United States on the
 32 assessment date; and
 33 (2) is covered by the federal Servicemembers Civil Relief Act (50
 34 U.S.C. App. 501 et seq.) or IC 10-16-20.

35 (d) If a person subject to IC 6-1.1-3-7(c) fails to include on a
 36 personal property return the information, if any, that the department of
 37 local government finance requires under IC 6-1.1-3-9 or IC 6-1.1-5-13,
 38 the county auditor shall add a penalty to the property tax installment
 39 next due for the return. The amount of the penalty is twenty-five dollars
 40 (\$25).

41 (e) If the total assessed value that a person reports on a personal
 42 property return is less than the total assessed value that the person is



1 required by law to report and if the amount of the undervaluation
 2 exceeds five percent (5%) of the value that should have been reported
 3 on the return, then the county auditor shall add a penalty of twenty
 4 percent (20%) of the additional taxes finally determined to be due as
 5 a result of the undervaluation. The penalty shall be added to the
 6 property tax installment next due for the return on which the property
 7 was undervalued. If a person has complied with all of the requirements
 8 for claiming a deduction, an exemption, or an adjustment for abnormal
 9 obsolescence, then the increase in assessed value that results from a
 10 denial of the deduction, exemption, or adjustment for abnormal
 11 obsolescence is not considered to result from an undervaluation for
 12 purposes of this subsection.

13 (f) If a person required by IC 6-1.1-3-7.2(e) to **indicate declare** on
 14 the taxpayer's personal property tax return ~~or, for purposes of the~~
 15 ~~January 1, 2016, assessment date, on the taxpayer's certification under~~
 16 ~~IC 6-1.1-3-7.2(f)~~ that the taxpayer's business personal property is
 17 exempt fails to timely file ~~either the taxpayer's personal property tax~~
 18 ~~return with the indication declaration, or, for purposes of the January~~
 19 ~~1, 2016, assessment date, the certification,~~ the county auditor shall
 20 impose a penalty of twenty-five dollars (\$25) that must be paid by the
 21 person with the next property tax installment that is collected. **A**
 22 **county shall include the penalty on a property tax bill associated**
 23 **with the tax district in which the majority value of the taxpayer's**
 24 **business personal property within the county is located, as**
 25 **determined by the county assessor.**

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

29 SECTION 34. IC 6-1.1-39-5, AS AMENDED BY THE
 30 TECHNICAL CORRECTIONS BILL OF THE 2018 GENERAL
 31 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JANUARY 1, 2019]: Sec. 5. (a) A declaratory ordinance adopted under
 33 section 2 of this chapter and confirmed under section 3 of this chapter
 34 must include a provision with respect to the allocation and distribution
 35 of property taxes for the purposes and in the manner provided in this
 36 section. The allocation provision must apply to the entire economic
 37 development district. The allocation provisions must require that any
 38 property taxes subsequently levied by or for the benefit of any public
 39 body entitled to a distribution of property taxes on taxable property in
 40 the economic development district be allocated and distributed as
 41 follows:

42 (1) Except as otherwise provided in this section, the proceeds of



1 the taxes attributable to the lesser of:
 2 (A) the assessed value of the property for the assessment date
 3 with respect to which the allocation and distribution is made;
 4 or
 5 (B) the base assessed value;
 6 shall be allocated to and, when collected, paid into the funds of
 7 the respective taxing units. However, if the effective date of the
 8 allocation provision of a declaratory ordinance is after March 1,
 9 1985, and before January 1, 1986, and if an improvement to
 10 property was partially completed on March 1, 1985, the unit may
 11 provide in the declaratory ordinance that the taxes attributable to
 12 the assessed value of the property as finally determined for March
 13 1, 1984, shall be allocated to and, when collected, paid into the
 14 funds of the respective taxing units.

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

27 (3) When the money in the fund is sufficient to pay all
 28 outstanding principal of and interest (to the earliest date on which
 29 the obligations can be redeemed) on obligations owed by the unit
 30 under IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing
 31 of industrial development programs in, or serving, that economic
 32 development district, money in the special fund in excess of that
 33 amount shall be paid to the respective taxing units in the manner
 34 prescribed by subdivision (1).

35 (b) Property tax proceeds allocable to the economic development
 36 district under subsection (a)(2) must, subject to subsection (a)(3), be
 37 irrevocably pledged by the unit for payment as set forth in subsection
 38 (a)(2).

39 (c) For the purpose of allocating taxes levied by or for any taxing
 40 unit or units, the assessed value of taxable property in a territory in the
 41 economic development district that is annexed by any taxing unit after
 42 the effective date of the allocation provision of the declaratory



- 1 ordinance is the lesser of:
- 2 (1) the assessed value of the property for the assessment date with
- 3 respect to which the allocation and distribution is made; or
- 4 (2) the base assessed value.
- 5 (d) Notwithstanding any other law, each assessor shall, upon
- 6 petition of the fiscal body, reassess the taxable property situated upon
- 7 or in, or added to, the economic development district effective on the
- 8 next assessment date after the petition.
- 9 (e) Notwithstanding any other law, the assessed value of all taxable
- 10 property in the economic development district, for purposes of tax
- 11 limitation, property tax replacement, and formulation of the budget, tax
- 12 rate, and tax levy for each political subdivision in which the property
- 13 is located, is the lesser of:
- 14 (1) the assessed value of the property as valued without regard to
- 15 this section; or
- 16 (2) the base assessed value.
- 17 (f) The state board of accounts and department of local government
- 18 finance shall make the rules and prescribe the forms and procedures
- 19 that they consider expedient for the implementation of this chapter.
- 20 After each
- 21 ~~(1) general reassessment under IC 6-1.1-4-4;~~ or
- 22 ~~(2) reassessment of a group of parcels under a reassessment plan~~
- 23 ~~prepared under IC 6-1.1-4-4.2,~~
- 24 the department of local government finance shall adjust the base
- 25 assessed value one (1) time to neutralize any effect of the reassessment
- 26 on the property tax proceeds allocated to the district under this section.
- 27 After each annual adjustment under IC 6-1.1-4-4.5, the department of
- 28 local government finance shall adjust the base assessed value to
- 29 neutralize any effect of the annual adjustment on the property tax
- 30 proceeds allocated to the district under this section. However, the
- 31 adjustments under this subsection may not include the effect of
- 32 property tax abatements under IC 6-1.1-12.1.
- 33 (g) As used in this section, "property taxes" means:
- 34 (1) taxes imposed under this article on real property; and
- 35 (2) any part of the taxes imposed under this article on depreciable
- 36 personal property that the unit has by ordinance allocated to the
- 37 economic development district. However, the ordinance may not
- 38 limit the allocation to taxes on depreciable personal property with
- 39 any particular useful life or lives.
- 40 If a unit had, by ordinance adopted before May 8, 1987, allocated to an
- 41 economic development district property taxes imposed under IC 6-1.1
- 42 on depreciable personal property that has a useful life in excess of eight



1 (8) years, the ordinance continues in effect until an ordinance is
2 adopted by the unit under subdivision (2).

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

4 (1) the net assessed value of all the property as finally determined
5 for the assessment date immediately preceding the effective date
6 of the allocation provision of the declaratory resolution, as
7 adjusted under subsection (f); plus

8 (2) to the extent that it is not included in subdivision (1), the net
9 **residential** assessed value of ~~property that is assessed as~~
10 ~~residential property under the rules of the department of local~~
11 ~~government finance; within the economic development district,~~
12 as finally determined for ~~any the current~~ assessment date. ~~after~~
13 ~~the effective date of the allocation provision.~~

14 Subdivision (2) applies only to economic development districts
15 established after June 30, 1997, and to additional areas established
16 after June 30, 1997.

17 SECTION 35. IC 6-8.1-3-11, AS AMENDED BY P.L.73-2017,
18 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19 JULY 1, 2018]: Sec. 11. (a) As used in this section, "secure electronic
20 delivery service" means a service that:

21 (1) employs security procedures to provide, send, deliver, or
22 otherwise communicate electronic records to the intended
23 recipient using:

24 (A) security methods such as passwords, encryption, and
25 matching electronic addresses to United States postal
26 addresses; or

27 (B) other security methods that are consistent with applicable
28 law or industry standards; and

29 (2) operates subject to the applicable requirements of the
30 Electronic Signatures in Global and National Commerce Act (15
31 U.S.C. 7001 et seq.). ~~or IC 5-24.~~

32 (b) When a statute specifies that the department is required to send
33 a document by mail, and the particular statute is silent as to the class
34 or type of mailing to be used, the department satisfies the mailing
35 requirement by mailing the document through any of the following
36 methods:

37 (1) United States first-class mail;

38 (2) United States registered mail, return receipt requested;

39 (3) United States certified mail;

40 (4) a certificate of mailing; or

41 (5) a secure electronic delivery service, if the use of the secure
42 electronic delivery service is authorized under IC 6-8.1-6-7(b).



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

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

5 (d) The department shall adopt rules, guidelines, or other
6 instructions that set forth the procedures that department employees are
7 required to follow in sending a document that provides notice to a
8 taxpayer by mail under any of the methods described in subsection (b).
9 The procedures must include at least the following instructions:

10 (1) The date contained in the document must not precede the date
11 of the mailing.

12 (2) Each mailing of a document must be recorded in department
13 records, noting the date and time of the mailing.

14 SECTION 36. IC 8-18-21-13, AS AMENDED BY P.L.146-2008,
15 SECTION 363, IS AMENDED TO READ AS FOLLOWS
16 [EFFECTIVE JULY 1, 2018]: Sec. 13. The annual operating budget of
17 a toll road authority is subject to

18 ~~(1) review by the county board of tax adjustment; and~~

19 ~~(2) review by the department of local government finance~~
20 as in the case of other political subdivisions.

21 SECTION 37. IC 8-22-3-23, AS AMENDED BY P.L.182-2009(ss),
22 SECTION 269, IS AMENDED TO READ AS FOLLOWS
23 [EFFECTIVE JULY 1, 2018]: Sec. 23. (a) The board shall annually
24 prepare a budget for the purpose of operating and maintenance
25 expenditures of the authority and shall calculate the tax levy necessary
26 to provide funds for the operating expenditures necessary to carry out
27 the powers, duties, and functions of the authority. The budget must be
28 prepared and submitted:

29 (1) before or at the same time;

30 (2) in the same manner; and

31 (3) with notice;

32 as provided by the statutes relating to the preparation of budgets by
33 eligible entities. The budget is subject to the same review by ~~the county~~
34 ~~tax adjustment board~~ and the department of local government finance
35 as exists under the general statutes relating to budgets of eligible
36 entities.

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



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

5 (1) lies wholly within, or coincides with, the boundaries of a city
 6 or town;

7 (2) is not the recipient of funds from a county-wide tax levy made
 8 specifically for the operating and maintenance budget for that
 9 authority; and

10 (3) was established by the fiscal body of the city or town, acting
 11 independently.

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

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

22 (e) This subsection applies only to the airport authority established
 23 by the city of Gary. The following provisions apply if the board enters
 24 into a lease, management agreement, or other contract under an
 25 application approved by the Federal Aviation Administration under
 26 which the lessee or other operator agrees to lease, manage, or operate
 27 all or substantially all of the airport and its landing fields, air
 28 navigation facilities, and other buildings and structures owned by the
 29 authority:

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

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

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



1 year.
 2 (f) The general assembly finds the following:
 3 (1) The city of Gary faces:
 4 (A) unique and distinct challenges due to high levels of
 5 unemployment, the character and occupancy of real estate, and
 6 the general economic conditions of the community; and
 7 (B) unique and distinct opportunities related to transportation
 8 and economic development;
 9 that are different in scope and type than those faced by other units
 10 of local government in Indiana.
 11 (2) A unique approach is required to fully take advantage of the
 12 economic development potential of the city of Gary, the
 13 Gary/Chicago International Airport, and the Lake Michigan
 14 shoreline.
 15 (3) The powers and responsibilities provided to the airport
 16 authority established by the city of Gary by subsection (e) and the
 17 other provisions of this chapter are appropriate and necessary to
 18 carry out the public purposes of encouraging economic
 19 development and further facilitating the provision of air
 20 transportation services and economic development projects in the
 21 city of Gary.
 22 (4) The exercise of the powers and responsibilities granted to the
 23 airport authority established by the city of Gary by subsection (e)
 24 and the other provisions of this chapter is critical to economic
 25 development not only in the city of Gary, but throughout
 26 northwest Indiana, and is a public purpose.
 27 (5) Economic development benefits the health and welfare of the
 28 people of Indiana, is a public use and purpose for which public
 29 money may be spent, and is of public utility and benefit.
 30 SECTION 38. IC 8-22-3.5-9, AS AMENDED BY P.L.203-2011,
 31 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JANUARY 1, 2019]: Sec. 9. (a) As used in this section, "base assessed
 33 value" means:
 34 (1) the net assessed value of all the tangible property as finally
 35 determined for the assessment date immediately preceding the
 36 effective date of the allocation provision of the commission's
 37 resolution adopted under section 5 or 9.5 of this chapter,
 38 notwithstanding the date of the final action taken under section 6
 39 of this chapter; plus
 40 (2) to the extent it is not included in subdivision (1), the net
 41 **residential** assessed value of ~~property that is assessed as~~
 42 ~~residential property under the rules of the department of local~~



1 ~~government finance, within the airport development zone, as~~
 2 ~~finally determined for any the current assessment date. after the~~
 3 ~~effective date of the allocation provision.~~

4 However, subdivision (2) applies only to an airport development zone
 5 established after June 30, 1997, and the portion of an airport
 6 development zone established before June 30, 1997, that is added to an
 7 existing airport development zone.

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

12 (c) The allocation provision must:

- 13 (1) apply to the entire airport development zone; and
 14 (2) require that any property tax on taxable tangible property
 15 subsequently levied by or for the benefit of any public body
 16 entitled to a distribution of property taxes in the airport
 17 development zone be allocated and distributed as provided in
 18 subsections (d) and (e).

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

- 20 (1) the proceeds of the taxes attributable to the lesser of:
 21 (A) the assessed value of the tangible property for the
 22 assessment date with respect to which the allocation and
 23 distribution is made; or
 24 (B) the base assessed value;
 25 shall be allocated and, when collected, paid into the funds of the
 26 respective taxing units; and
 27 (2) the excess of the proceeds of the property taxes imposed for
 28 the assessment date with respect to which the allocation and
 29 distribution are made that are attributable to taxes imposed after
 30 being approved by the voters in a referendum or local public
 31 question conducted after April 30, 2010, not otherwise included
 32 in subdivision (1) shall be allocated to and, when collected, paid
 33 into the funds of the taxing unit for which the referendum or local
 34 public question was conducted.

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

- 39 (1) The commission may determine that a portion of tax proceeds
 40 shall be allocated to a training grant fund to be expended by the
 41 commission without appropriation solely for the purpose of
 42 reimbursing training expenses incurred by public or private



- 1 entities in the training of employees for the qualified airport
 2 development project.
- 3 (2) The commission may determine that a portion of tax proceeds
 4 shall be allocated to a debt service fund and dedicated to the
 5 payment of principal and interest on revenue bonds or a loan
 6 contract of the board of aviation commissioners or airport
 7 authority for a qualified airport development project, to the
 8 payment of leases for a qualified airport development project, or
 9 to the payment of principal and interest on bonds issued by an
 10 eligible entity to pay for qualified airport development projects in
 11 the airport development zone or serving the airport development
 12 zone.
- 13 (3) The commission may determine that a part of the tax proceeds
 14 shall be allocated to a project fund and used to pay expenses
 15 incurred by the commission for a qualified airport development
 16 project that is in the airport development zone or is serving the
 17 airport development zone.
- 18 (4) Except as provided in subsection (f), all remaining tax
 19 proceeds after allocations are made under subdivisions (1), (2),
 20 and (3) shall be allocated to a project fund and dedicated to the
 21 reimbursement of expenditures made by the commission for a
 22 qualified airport development project that is in the airport
 23 development zone or is serving the airport development zone.
- 24 (f) Before July 15 of each year, the commission shall do the
 25 following:
- 26 (1) Determine the amount, if any, by which tax proceeds allocated
 27 to the project fund in subsection (e)(3) in the following year will
 28 exceed the amount necessary to satisfy amounts required under
 29 subsection (e).
- 30 (2) Provide a written notice to the county auditor and the officers
 31 who are authorized to fix budgets, tax rates, and tax levies under
 32 IC 6-1.1-17-5 for each of the other taxing units that is wholly or
 33 partly located within the allocation area. The notice must:
- 34 (A) state the amount, if any, of excess tax proceeds that the
 35 commission has determined may be allocated to the respective
 36 taxing units in the manner prescribed in subsection (d)(1); or
 37 (B) state that the commission has determined that there are no
 38 excess tax proceeds that may be allocated to the respective
 39 taxing units in the manner prescribed in subsection (d)(1).
- 40 The county auditor shall allocate to the respective taxing units the
 41 amount, if any, of excess tax proceeds determined by the
 42 commission.



1 (g) When money in the debt service fund and in the project fund is
 2 sufficient to pay all outstanding principal and interest (to the earliest
 3 date on which the obligations can be redeemed) on revenue bonds
 4 issued by the board of aviation commissioners or airport authority for
 5 the financing of qualified airport development projects, all lease rentals
 6 payable on leases of qualified airport development projects, and all
 7 costs and expenditures associated with all qualified airport
 8 development projects, money in the debt service fund and in the project
 9 fund in excess of those amounts shall be paid to the respective taxing
 10 units in the manner prescribed by subsection (d)(1).

11 (h) Property tax proceeds allocable to the debt service fund under
 12 subsection (e)(2) must, subject to subsection (g), be irrevocably
 13 pledged by the eligible entity for the purpose set forth in subsection
 14 (e)(2).

15 (i) Notwithstanding any other law, each assessor shall, upon petition
 16 of the commission, reassess the taxable tangible property situated upon
 17 or in, or added to, the airport development zone effective on the next
 18 assessment date after the petition.

19 (j) Notwithstanding any other law, the assessed value of all taxable
 20 tangible property in the airport development zone, 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 tangible property as valued without
 25 regard to this section; or

26 (2) the base assessed value.

27 SECTION 39. IC 14-27-6-46 IS AMENDED TO READ AS
 28 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 46. (a) The board shall
 29 do the following:

30 (1) Annually prepare a budget for the operation and capital
 31 expenditures of the authority.

32 (2) Calculate the tax levy necessary to provide money for the
 33 operating expenditures necessary to carry out the powers, duties,
 34 and functions of the authority together with any capital
 35 expenditures that are included in the annual budget.

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

41 (c) The budgets and the tax levies are subject to review and
 42 modification by the fiscal body of a city and county within the district



1 in the same manner as the budgets and tax levies of the executive
2 departments of the city.

3 SECTION 40. IC 14-30-2-19, AS AMENDED BY P.L.146-2008,
4 SECTION 426, IS AMENDED TO READ AS FOLLOWS
5 [EFFECTIVE JULY 1, 2018]: Sec. 19. The commission shall prepare
6 an annual budget for the commission's operation and other
7 expenditures under IC 6-1.1-17. ~~However, the annual budget is not~~
8 ~~subject to review and modification by the county board of tax~~
9 ~~adjustment of any county. Notwithstanding any other law, the budget~~
10 ~~of the commission shall be treated for all other purposes as if the~~
11 ~~appropriate county board of tax adjustment had approved the budget.~~

12 SECTION 41. IC 14-30-4-16, AS AMENDED BY P.L.146-2008,
13 SECTION 427, IS AMENDED TO READ AS FOLLOWS
14 [EFFECTIVE JULY 1, 2018]: Sec. 16. (a) The commission shall
15 prepare an annual budget for the commission's operation and other
16 expenditures under IC 6-1.1-17. ~~The annual budget is subject to review~~
17 ~~and modification by the county board of tax adjustment of any~~
18 ~~participating county.~~

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

21 SECTION 42. IC 14-33-9-1, AS AMENDED BY P.L.255-2017,
22 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 JULY 1, 2018]: Sec. 1. (a) Except as provided in IC 6-1.1-17-20, the
24 budget of a district:

25 (1) must be prepared and submitted:

26 (A) at the same time;

27 (B) in the same manner; and

28 (C) with notice;

29 as is required by statute for the preparation of budgets by
30 municipalities; and

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

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

33 ~~(B) the department of local government finance~~

34 as is required by statute for the budgets of municipalities.

35 (b) If a district is established in more than one (1) county:

36 (1) except as provided in subsection (c), the budget shall be
37 certified to the auditor of the county in which is located the court
38 that had exclusive jurisdiction over the establishment of the
39 district; and

40 (2) notice must be published in each county having land in the
41 district. Any taxpayer in the district is entitled to be heard before
42 ~~the county board of tax adjustment and, after December 31, 2008;~~



1 the fiscal body of each county having jurisdiction.

2 (c) If one (1) of the counties in a district contains either a first or
3 second class city located in whole or in part in the district, the budget:

4 (1) shall be certified to the auditor of that county; and

5 (2) is subject to review at the county level only by ~~the county~~
6 ~~board of tax adjustment and, after December 31, 2008,~~ the fiscal
7 body of that county.

8 SECTION 43. IC 16-23-1-40 IS AMENDED TO READ AS
9 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 40. (a) The governing
10 board may request a cumulative hospital building fund and a tax rate
11 upon all taxable property in the county in which the hospital is located
12 to finance the fund. If a resolution is approved by majority vote of all
13 members at a regular or special board meeting, the resolution shall be
14 certified to the county auditor, who shall submit the resolution to the
15 county executive for preliminary approval and recommendation. Upon
16 the approval of the county executive, the county auditor shall publish
17 notice of a public hearing before the county council on the
18 establishment of a cumulative hospital building fund and tax rate in
19 each year.

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

26 (1) The number of years.

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

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

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

31 (c) Except as provided in subsections (f) through (h), the rate on
32 each one hundred dollars (\$100) may be reduced but not increased by
33 the department of local government finance in approving a cumulative
34 building tax rate. The rate as finally fixed by the department of local
35 government finance is final. However, the county fiscal body, by
36 three-fourths (3/4) affirmative vote of the county fiscal body's
37 members, may reduce the rate in any given year or years to meet an
38 emergency existing in the county, but the temporary reduction affects
39 the rate only in the year when the action is taken. The rate is
40 automatically restored to the rate's original amount in each succeeding
41 year of the established period except in any other year when another
42 emergency reduction is made. The rate is subject to review each year



1 by the county fiscal body, but the ~~county tax adjustment board~~ and
 2 department of local government finance may not reduce the rate below
 3 the original rate established and approved by vote of the county fiscal
 4 body unless the county fiscal body reduces the rate.

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

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

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

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

18 (3) To erect and construct hospital buildings or additions or
 19 extensions to the buildings.

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

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

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

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

42 SECTION 44. IC 20-45-7-20, AS AMENDED BY P.L.146-2008,



1 SECTION 492, IS AMENDED TO READ AS FOLLOWS
 2 [EFFECTIVE JULY 1, 2018]: Sec. 20. (a) The county auditor shall
 3 compute the amount of the tax to be levied each year. Before August
 4 2, the county auditor shall certify the amount to the county council.

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

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

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

15 SECTION 45. IC 20-45-8-20, AS AMENDED BY P.L.146-2008,
 16 SECTION 493, IS AMENDED TO READ AS FOLLOWS
 17 [EFFECTIVE JULY 1, 2018]: Sec. 20. The tax levy is subject to all
 18 laws concerning review by ~~the county board of tax adjustment and~~
 19 the department of local government finance.

20 SECTION 46. IC 36-7-14-27.5, AS AMENDED BY P.L.149-2014,
 21 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2018]: Sec. 27.5. (a) Subject to the prior approval by the
 23 legislative body of the unit, the redevelopment commission may borrow
 24 money in anticipation of receipt of the proceeds of taxes levied for the
 25 redevelopment district bond fund and not yet collected, and may
 26 evidence this borrowing by issuing warrants of the redevelopment
 27 district. However, the aggregate principal amount of warrants issued in
 28 anticipation of and payable from the same tax levy or levies may not
 29 exceed an amount equal to eighty percent (80%) of that tax levy or
 30 levies, as certified by the department of local government finance, or
 31 as determined by multiplying the rate of tax as finally approved by the
 32 total assessed valuation (after deducting all mortgage deductions)
 33 within the redevelopment district, as most recently certified by the
 34 county auditor.

35 (b) The warrants may be authorized and issued at any time after the
 36 tax or taxes in anticipation of which they are issued have been levied
 37 by the redevelopment commission. For purposes of this section, taxes
 38 for any year are considered to be levied upon adoption by the
 39 commission of a resolution prescribing the tax levies for the year.
 40 However, the warrants may not be delivered and paid for before final
 41 approval of the tax levy or levies ~~by the county board of tax adjustment~~
 42 ~~or, if appealed,~~ by the department of local government finance, unless



1 the issuance of the warrants has been approved by the department.

2 (c) All action that this section requires or authorizes the
3 redevelopment commission to take may be taken by resolution, which
4 need not be published or posted. The resolution takes effect
5 immediately upon its adoption by the redevelopment commission. An
6 action to contest the validity of tax anticipation warrants may not be
7 brought later than ten (10) days after the sale date.

8 (d) In their resolution authorizing the warrants, the redevelopment
9 commission must provide that the warrants mature at a time or times
10 not later than December 31 after the year in which the taxes in
11 anticipation of which the warrants are issued are due and payable.

12 (e) In their resolution authorizing the warrants, the redevelopment
13 commission may provide:

14 (1) the date of the warrants;

15 (2) the interest rate of the warrants;

16 (3) the time of interest payments on the warrants;

17 (4) the denomination of the warrants;

18 (5) the form either registered or payable to bearer, of the warrants;

19 (6) the place or places of payment of the warrants, either inside or
20 outside the state;

21 (7) the medium of payment of the warrants;

22 (8) the terms of redemption, if any, of the warrants, at a price not
23 exceeding par value and accrued interest;

24 (9) the manner of execution of the warrants; and

25 (10) that all costs incurred in connection with the issuance of the
26 warrants may be paid from the proceeds of the warrants.

27 (f) The warrants shall be sold for not less than par value, after notice
28 inviting bids has been published under IC 5-3-1. The redevelopment
29 commission may also publish the notice in other newspapers or
30 financial journals.

31 (g) Warrants and the interest on them are not subject to any
32 limitation contained in section 25.1 of this chapter, and are payable
33 solely from the proceeds of the tax levy or levies in anticipation of
34 which the warrants were issued. The authorizing resolution must
35 pledge a sufficient amount of the proceeds of the tax levy or levies to
36 the payment of the warrants and the interest.

37 SECTION 47. IC 36-7-14-39, AS AMENDED BY THE
38 TECHNICAL CORRECTIONS BILL OF THE 2018 GENERAL
39 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40 JANUARY 1, 2019]: Sec. 39. (a) As used in this section:

41 "Allocation area" means that part of a redevelopment project area
42 to which an allocation provision of a declaratory resolution adopted



1 under section 15 of this chapter refers for purposes of distribution and
2 allocation of property taxes.

3 "Base assessed value" means the following:

4 (1) If an allocation provision is adopted after June 30, 1995, in a
5 declaratory resolution or an amendment to a declaratory
6 resolution establishing an economic development area:

7 (A) the net assessed value of all the property as finally
8 determined for the assessment date immediately preceding the
9 effective date of the allocation provision of the declaratory
10 resolution, as adjusted under subsection (h); plus

11 (B) to the extent that it is not included in clause (A), the net
12 **residential** assessed value of ~~property that is assessed as~~
13 ~~residential property under the rules of the department of local~~
14 ~~government finance, within the allocation area, as finally~~
15 determined for ~~any the current~~ assessment date. ~~after the~~
16 ~~effective date of the allocation provision.~~

17 (2) If an allocation provision is adopted after June 30, 1997, in a
18 declaratory resolution or an amendment to a declaratory
19 resolution establishing a redevelopment project area:

20 (A) the net assessed value of all the property as finally
21 determined for the assessment date immediately preceding the
22 effective date of the allocation provision of the declaratory
23 resolution, as adjusted under subsection (h); plus

24 (B) to the extent that it is not included in clause (A), the net
25 **residential** assessed value of ~~property that is assessed as~~
26 ~~residential property under the rules of the department of local~~
27 ~~government finance, within the allocation area, as finally~~
28 determined for ~~any the current~~ assessment date. ~~after the~~
29 ~~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. The allocation provision may apply to all or part
 15 of the redevelopment project area. The allocation provision must
 16 require that any property taxes subsequently levied by or for the benefit
 17 of any public body entitled to a distribution of property taxes on taxable
 18 property in the allocation area be allocated and distributed as follows:

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

21 (A) the assessed value of the property for the assessment date
 22 with respect to which the allocation and distribution is made;

23 or

24 (B) the base assessed value;

25 shall be allocated to and, when collected, paid into the funds of
 26 the respective taxing units.

27 (2) The excess of the proceeds of the property taxes imposed for
 28 the assessment date with respect to which the allocation and
 29 distribution is made that are attributable to taxes imposed after
 30 being approved by the voters in a referendum or local public
 31 question conducted after April 30, 2010, not otherwise included
 32 in subdivision (1) shall be allocated to and, when collected, paid
 33 into the funds of the taxing unit for which the referendum or local
 34 public question was conducted.

35 (3) Except as otherwise provided in this section, property tax
 36 proceeds in excess of those described in subdivisions (1) and (2)
 37 shall be allocated to the redevelopment district and, when
 38 collected, paid into an allocation fund for that allocation area that
 39 may be used by the redevelopment district only to do one (1) or
 40 more of the following:

41 (A) Pay the principal of and interest on any obligations
 42 payable solely from allocated tax proceeds which are incurred



- 1 by the redevelopment district for the purpose of financing or
 2 refinancing the redevelopment of that allocation area.
- 3 (B) Establish, augment, or restore the debt service reserve for
 4 bonds payable solely or in part from allocated tax proceeds in
 5 that allocation area.
- 6 (C) Pay the principal of and interest on bonds payable from
 7 allocated tax proceeds in that allocation area and from the
 8 special tax levied under section 27 of this chapter.
- 9 (D) Pay the principal of and interest on bonds issued by the
 10 unit to pay for local public improvements that are physically
 11 located in or physically connected to that allocation area.
- 12 (E) Pay premiums on the redemption before maturity of bonds
 13 payable solely or in part from allocated tax proceeds in that
 14 allocation area.
- 15 (F) Make payments on leases payable from allocated tax
 16 proceeds in that allocation area under section 25.2 of this
 17 chapter.
- 18 (G) Reimburse the unit for expenditures made by it for local
 19 public improvements (which include buildings, parking
 20 facilities, and other items described in section 25.1(a) of this
 21 chapter) that are physically located in or physically connected
 22 to that allocation area.
- 23 (H) Reimburse the unit for rentals paid by it for a building or
 24 parking facility that is physically located in or physically
 25 connected to that allocation area under any lease entered into
 26 under IC 36-1-10.
- 27 (I) For property taxes first due and payable before January 1,
 28 2009, pay all or a part of a property tax replacement credit to
 29 taxpayers in an allocation area as determined by the
 30 redevelopment commission. This credit equals the amount
 31 determined under the following STEPS for each taxpayer in a
 32 taxing district (as defined in IC 6-1.1-1-20) that contains all or
 33 part of the allocation area:
- 34 STEP ONE: Determine that part of the sum of the amounts
 35 under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2),
 36 IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and
 37 IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to
 38 the taxing district.
- 39 STEP TWO: Divide:
- 40 (i) that part of each county's eligible property tax
 41 replacement amount (as defined in IC 6-1.1-21-2 (before its
 42 repeal)) for that year as determined under IC 6-1.1-21-4



- 1 (before its repeal) that is attributable to the taxing district;
 2 by
 3 (ii) the STEP ONE sum.
- 4 STEP THREE: Multiply:
 5 (i) the STEP TWO quotient; times
 6 (ii) the total amount of the taxpayer's taxes (as defined in
 7 IC 6-1.1-21-2 (before its repeal)) levied in the taxing district
 8 that have been allocated during that year to an allocation
 9 fund under this section.
- 10 If not all the taxpayers in an allocation area receive the credit
 11 in full, each taxpayer in the allocation area is entitled to
 12 receive the same proportion of the credit. A taxpayer may not
 13 receive a credit under this section and a credit under section
 14 39.5 of this chapter (before its repeal) in the same year.
- 15 (J) Pay expenses incurred by the redevelopment commission
 16 for local public improvements that are in the allocation area or
 17 serving the allocation area. Public improvements include
 18 buildings, parking facilities, and other items described in
 19 section 25.1(a) of this chapter.
- 20 (K) Reimburse public and private entities for expenses
 21 incurred in training employees of industrial facilities that are
 22 located:
 23 (i) in the allocation area; and
 24 (ii) on a parcel of real property that has been classified as
 25 industrial property under the rules of the department of local
 26 government finance.
- 27 However, the total amount of money spent for this purpose in
 28 any year may not exceed the total amount of money in the
 29 allocation fund that is attributable to property taxes paid by the
 30 industrial facilities described in this clause. The
 31 reimbursements under this clause must be made within three
 32 (3) years after the date on which the investments that are the
 33 basis for the increment financing are made.
- 34 (L) Pay the costs of carrying out an eligible efficiency project
 35 (as defined in IC 36-9-41-1.5) within the unit that established
 36 the redevelopment commission. However, property tax
 37 proceeds may be used under this clause to pay the costs of
 38 carrying out an eligible efficiency project only if those
 39 property tax proceeds exceed the amount necessary to do the
 40 following:
 41 (i) Make, when due, any payments required under clauses
 42 (A) through (K), including any payments of principal and



1 interest on bonds and other obligations payable under this
 2 subdivision, any payments of premiums under this
 3 subdivision on the redemption before maturity of bonds, and
 4 any payments on leases payable under this subdivision.

5 (ii) Make any reimbursements required under this
 6 subdivision.

7 (iii) Pay any expenses required under this subdivision.

8 (iv) Establish, augment, or restore any debt service reserve
 9 under this subdivision.

10 (M) Expend money and provide financial assistance as
 11 authorized in section 12.2(a)(27) of this chapter.

12 The allocation fund may not be used for operating expenses of the
 13 commission.

14 (4) Except as provided in subsection (g), before June 15 of each
 15 year, the commission shall do the following:

16 (A) Determine the amount, if any, by which the assessed value
 17 of the taxable property in the allocation area for the most
 18 recent assessment date minus the base assessed value, when
 19 multiplied by the estimated tax rate of the allocation area, will
 20 exceed the amount of assessed value needed to produce the
 21 property taxes necessary to make, when due, principal and
 22 interest payments on bonds described in subdivision (3), plus
 23 the amount necessary for other purposes described in
 24 subdivision (3).

25 (B) Provide a written notice to the county auditor, the fiscal
 26 body of the county or municipality that established the
 27 department of redevelopment, the officers who are authorized
 28 to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for
 29 each of the other taxing units that is wholly or partly located
 30 within the allocation area, and (in an electronic format) the
 31 department of local government finance. The notice must:

32 (i) state the amount, if any, of excess assessed value that the
 33 commission has determined may be allocated to the
 34 respective taxing units in the manner prescribed in
 35 subdivision (1); or

36 (ii) state that the commission has determined that there is no
 37 excess assessed value that may be allocated to the respective
 38 taxing units in the manner prescribed in subdivision (1).

39 The county auditor shall allocate to the respective taxing units
 40 the amount, if any, of excess assessed value determined by the
 41 commission. The commission may not authorize an allocation
 42 of assessed value to the respective taxing units under this



1 subdivision if to do so would endanger the interests of the
 2 holders of bonds described in subdivision (3) or lessors under
 3 section 25.3 of this chapter.

4 (C) If:

5 (i) the amount of excess assessed value determined by the
 6 commission is expected to generate more than two hundred
 7 percent (200%) of the amount of allocated tax proceeds
 8 necessary to make, when due, principal and interest
 9 payments on bonds described in subdivision (3); plus

10 (ii) the amount necessary for other purposes described in
 11 subdivision (3);

12 the commission shall submit to the legislative body of the unit
 13 its determination of the excess assessed value that the
 14 commission proposes to allocate to the respective taxing units
 15 in the manner prescribed in subdivision (1). The legislative
 16 body of the unit may approve the commission's determination
 17 or modify the amount of the excess assessed value that will be
 18 allocated to the respective taxing units in the manner
 19 prescribed in subdivision (1).

20 (c) For the purpose of allocating taxes levied by or for any taxing
 21 unit or units, the assessed value of taxable property in a territory in the
 22 allocation area that is annexed by any taxing unit after the effective
 23 date of the allocation provision of the declaratory resolution is the
 24 lesser of:

25 (1) the assessed value of the property for the assessment date with
 26 respect to which the allocation and distribution is made; or

27 (2) the base assessed value.

28 (d) Property tax proceeds allocable to the redevelopment district
 29 under subsection (b)(3) may, subject to subsection (b)(4), be
 30 irrevocably pledged by the redevelopment district for payment as set
 31 forth in subsection (b)(3).

32 (e) Notwithstanding any other law, each assessor shall, upon
 33 petition of the redevelopment commission, reassess the taxable
 34 property situated upon or in, or added to, the allocation area, effective
 35 on the next assessment date after the petition.

36 (f) Notwithstanding any other law, the assessed value of all taxable
 37 property in the allocation area, for purposes of tax limitation, property
 38 tax replacement, and formulation of the budget, tax rate, and tax levy
 39 for each political subdivision in which the property is located is the
 40 lesser of:

41 (1) the assessed value of the property as valued without regard to
 42 this section; or



1 (2) the base assessed value.

2 (g) If any part of the allocation area is located in an enterprise zone
3 created under IC 5-28-15, the unit that designated the allocation area
4 shall create funds as specified in this subsection. A unit that has
5 obligations, bonds, or leases payable from allocated tax proceeds under
6 subsection (b)(3) shall establish an allocation fund for the purposes
7 specified in subsection (b)(3) and a special zone fund. Such a unit
8 shall, until the end of the enterprise zone phase out period, deposit each
9 year in the special zone fund any amount in the allocation fund derived
10 from property tax proceeds in excess of those described in subsection
11 (b)(1) and (b)(2) from property located in the enterprise zone that
12 exceeds the amount sufficient for the purposes specified in subsection
13 (b)(3) for the year. The amount sufficient for purposes specified in
14 subsection (b)(3) for the year shall be determined based on the pro rata
15 portion of such current property tax proceeds from the part of the
16 enterprise zone that is within the allocation area as compared to all
17 such current property tax proceeds derived from the allocation area. A
18 unit that has no obligations, bonds, or leases payable from allocated tax
19 proceeds under subsection (b)(3) shall establish a special zone fund
20 and deposit all the property tax proceeds in excess of those described
21 in subsection (b)(1) and (b)(2) in the fund derived from property tax
22 proceeds in excess of those described in subsection (b)(1) and (b)(2)
23 from property located in the enterprise zone. The unit that creates the
24 special zone fund shall use the fund (based on the recommendations of
25 the urban enterprise association) for programs in job training, job
26 enrichment, and basic skill development that are designed to benefit
27 residents and employers in the enterprise zone or other purposes
28 specified in subsection (b)(3), except that where reference is made in
29 subsection (b)(3) to allocation area it shall refer for purposes of
30 payments from the special zone fund only to that part of the allocation
31 area that is also located in the enterprise zone. Those programs shall
32 reserve at least one-half (1/2) of their enrollment in any session for
33 residents of the enterprise zone.

34 (h) The state board of accounts and department of local government
35 finance shall make the rules and prescribe the forms and procedures
36 that they consider expedient for the implementation of this chapter.
37 After each ~~general reassessment of real property in an area under~~
38 ~~IC 6-1.1-4.4 and after each~~ reassessment in an area under a
39 reassessment plan prepared under IC 6-1.1-4.2, the department of
40 local government finance shall adjust the base assessed value one (1)
41 time to neutralize any effect of the reassessment of the real property in
42 the area on the property tax proceeds allocated to the redevelopment



1 district under this section. After each annual adjustment under
 2 IC 6-1.1-4-4.5, the department of local government finance shall adjust
 3 the base assessed value one (1) time to neutralize any effect of the
 4 annual adjustment on the property tax proceeds allocated to the
 5 redevelopment district under this section. However, the adjustments
 6 under this subsection:

7 (1) may not include the effect of phasing in assessed value due to
 8 property tax abatements under IC 6-1.1-12.1;

9 (2) may not produce less property tax proceeds allocable to the
 10 redevelopment district under subsection (b)(3) than would
 11 otherwise have been received if the ~~general reassessment, the~~
 12 reassessment under the reassessment plan, or the annual
 13 adjustment had not occurred; and

14 (3) may decrease base assessed value only to the extent that
 15 assessed values in the allocation area have been decreased due to
 16 annual adjustments or the reassessment under the reassessment
 17 plan.

18 Assessed value increases attributable to the application of an abatement
 19 schedule under IC 6-1.1-12.1 may not be included in the base assessed
 20 value of an allocation area. The department of local government
 21 finance may prescribe procedures for county and township officials to
 22 follow to assist the department in making the adjustments.

23 (i) The allocation deadline referred to in subsection (b) is
 24 determined in the following manner:

25 (1) The initial allocation deadline is December 31, 2011.

26 (2) Subject to subdivision (3), the initial allocation deadline and
 27 subsequent allocation deadlines are automatically extended in
 28 increments of five (5) years, so that allocation deadlines
 29 subsequent to the initial allocation deadline fall on December 31,
 30 2016, and December 31 of each fifth year thereafter.

31 (3) At least one (1) year before the date of an allocation deadline
 32 determined under subdivision (2), the general assembly may enact
 33 a law that:

34 (A) terminates the automatic extension of allocation deadlines
 35 under subdivision (2); and

36 (B) specifically designates a particular date as the final
 37 allocation deadline.

38 SECTION 48. IC 36-7-15.1-26, AS AMENDED BY THE
 39 TECHNICAL CORRECTIONS BILL OF THE 2018 GENERAL
 40 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JANUARY 1, 2019]: Sec. 26. (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 resolution adopted under section
 2 8 of this chapter refers for purposes of distribution and allocation of
 3 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 **residential** assessed value of ~~property that is assessed as~~
 14 ~~residential property under the rules of the department of local~~
 15 ~~government finance; within the allocation area, as finally~~
 16 determined for ~~any the current~~ assessment date. ~~after the~~
 17 ~~effective date of the 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 **residential** assessed value of ~~property that is assessed as~~
 27 ~~residential property under the rules of the department of local~~
 28 ~~government finance; within the allocation area, as finally~~
 29 determined for ~~any the current~~ assessment date. ~~after the~~
 30 ~~effective date of the allocation provision.~~

31 (3) If:

32 (A) an allocation provision adopted before June 30, 1995, in
 33 a declaratory resolution or an amendment to a declaratory
 34 resolution establishing a redevelopment project area expires
 35 after June 30, 1997; and

36 (B) after June 30, 1997, a new allocation provision is included
 37 in an amendment to the declaratory resolution;

38 the net assessed value of all the property as finally determined for
 39 the assessment date immediately preceding the effective date of
 40 the allocation provision adopted after June 30, 1997, as adjusted
 41 under subsection (h).

42 (4) Except as provided in subdivision (5), for all other allocation



1 areas, the net assessed value of all the property as finally
2 determined for the assessment date immediately preceding the
3 effective date of the allocation provision of the declaratory
4 resolution, as adjusted under subsection (h).

5 (5) If an allocation area established in an economic development
6 area before July 1, 1995, is expanded after June 30, 1995, the
7 definition in subdivision (1) applies to the expanded part of the
8 area added after June 30, 1995.

9 (6) If an allocation area established in a redevelopment project
10 area before July 1, 1997, is expanded after June 30, 1997, the
11 definition in subdivision (2) applies to the expanded part of the
12 area added after June 30, 1997.

13 Except as provided in section 26.2 of this chapter, "property taxes"
14 means taxes imposed under IC 6-1.1 on real property. However, upon
15 approval by a resolution of the redevelopment commission adopted
16 before June 1, 1987, "property taxes" also includes taxes imposed
17 under IC 6-1.1 on depreciable personal property. If a redevelopment
18 commission adopted before June 1, 1987, a resolution to include within
19 the definition of property taxes, taxes imposed under IC 6-1.1 on
20 depreciable personal property that has a useful life in excess of eight
21 (8) years, the commission may by resolution determine the percentage
22 of taxes imposed under IC 6-1.1 on all depreciable personal property
23 that will be included within the definition of property taxes. However,
24 the percentage included must not exceed twenty-five percent (25%) of
25 the taxes imposed under IC 6-1.1 on all depreciable personal property.

26 (b) A resolution adopted under section 8 of this chapter on or before
27 the allocation deadline determined under subsection (i) may include a
28 provision with respect to the allocation and distribution of property
29 taxes for the purposes and in the manner provided in this section. A
30 resolution previously adopted may include an allocation provision by
31 the amendment of that resolution on or before the allocation deadline
32 determined under subsection (i) in accordance with the procedures
33 required for its original adoption. A declaratory resolution or
34 amendment that establishes an allocation provision must include a
35 specific finding of fact, supported by evidence, that the adoption of the
36 allocation provision will result in new property taxes in the area that
37 would not have been generated but for the adoption of the allocation
38 provision. For an allocation area established before July 1, 1995, the
39 expiration date of any allocation provisions for the allocation area is
40 June 30, 2025, or the last date of any obligations that are outstanding
41 on July 1, 2015, whichever is later. However, for an allocation area
42 identified as the Consolidated Allocation Area in the report submitted



1 in 2013 to the fiscal body under section 36.3 of this chapter, the
 2 expiration date of any allocation provisions for the allocation area is
 3 January 1, 2051. A declaratory resolution or an amendment that
 4 establishes an allocation provision after June 30, 1995, must specify an
 5 expiration date for the allocation provision. For an allocation area
 6 established before July 1, 2008, the expiration date may not be more
 7 than thirty (30) years after the date on which the allocation provision
 8 is established. For an allocation area established after June 30, 2008,
 9 the expiration date may not be more than twenty-five (25) years after
 10 the date on which the first obligation was incurred to pay principal and
 11 interest on bonds or lease rentals on leases payable from tax increment
 12 revenues. However, with respect to bonds or other obligations that were
 13 issued before July 1, 2008, if any of the bonds or other obligations that
 14 were scheduled when issued to mature before the specified expiration
 15 date and that are payable only from allocated tax proceeds with respect
 16 to the allocation area remain outstanding as of the expiration date, the
 17 allocation provision does not expire until all of the bonds or other
 18 obligations are no longer outstanding. The allocation provision may
 19 apply to all or part of the redevelopment project area. The allocation
 20 provision must require that any property taxes subsequently levied by
 21 or for the benefit of any public body entitled to a distribution of
 22 property taxes on taxable property in the allocation area be allocated
 23 and distributed as follows:

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

26 (A) the assessed value of the property for the assessment date
 27 with respect to which the allocation and distribution is made;
 28 or

29 (B) the base assessed value;

30 shall be allocated to and, when collected, paid into the funds of
 31 the respective taxing units.

32 (2) The excess of the proceeds of the property taxes imposed for
 33 the assessment date with respect to which the allocation and
 34 distribution is made that are attributable to taxes imposed after
 35 being approved by the voters in a referendum or local public
 36 question conducted after April 30, 2010, not otherwise included
 37 in subdivision (1) shall be allocated to and, when collected, paid
 38 into the funds of the taxing unit for which the referendum or local
 39 public question was conducted.

40 (3) Except as otherwise provided in this section, property tax
 41 proceeds in excess of those described in subdivisions (1) and (2)
 42 shall be allocated to the redevelopment district and, when



1 collected, paid into a special fund for that allocation area that may
 2 be used by the redevelopment district only to do one (1) or more
 3 of the following:

4 (A) Pay the principal of and interest on any obligations
 5 payable solely from allocated tax proceeds that are incurred by
 6 the redevelopment district for the purpose of financing or
 7 refinancing the redevelopment of that allocation area.

8 (B) Establish, augment, or restore the debt service reserve for
 9 bonds payable solely or in part from allocated tax proceeds in
 10 that allocation area.

11 (C) Pay the principal of and interest on bonds payable from
 12 allocated tax proceeds in that allocation area and from the
 13 special tax levied under section 19 of this chapter.

14 (D) Pay the principal of and interest on bonds issued by the
 15 consolidated city to pay for local public improvements that are
 16 physically located in or physically connected to that allocation
 17 area.

18 (E) Pay premiums on the redemption before maturity of bonds
 19 payable solely or in part from allocated tax proceeds in that
 20 allocation area.

21 (F) Make payments on leases payable from allocated tax
 22 proceeds in that allocation area under section 17.1 of this
 23 chapter.

24 (G) Reimburse the consolidated city for expenditures for local
 25 public improvements (which include buildings, parking
 26 facilities, and other items set forth in section 17 of this
 27 chapter) that are physically located in or physically connected
 28 to that allocation area.

29 (H) Reimburse the unit for rentals paid by it for a building or
 30 parking facility that is physically located in or physically
 31 connected to that allocation area under any lease entered into
 32 under IC 36-1-10.

33 (I) Reimburse public and private entities for expenses incurred
 34 in training employees of industrial facilities that are located:

35 (i) in the allocation area; and

36 (ii) on a parcel of real property that has been classified as
 37 industrial property under the rules of the department of local
 38 government finance.

39 However, the total amount of money spent for this purpose in
 40 any year may not exceed the total amount of money in the
 41 allocation fund that is attributable to property taxes paid by the
 42 industrial facilities described in this clause. The



1 reimbursements under this clause must be made within three
 2 (3) years after the date on which the investments that are the
 3 basis for the increment financing are made.

4 (J) Pay the costs of carrying out an eligible efficiency project
 5 (as defined in IC 36-9-41-1.5) within the unit that established
 6 the redevelopment commission. However, property tax
 7 proceeds may be used under this clause to pay the costs of
 8 carrying out an eligible efficiency project only if those
 9 property tax proceeds exceed the amount necessary to do the
 10 following:

11 (i) Make, when due, any payments required under clauses
 12 (A) through (I), including any payments of principal and
 13 interest on bonds and other obligations payable under this
 14 subdivision, any payments of premiums under this
 15 subdivision on the redemption before maturity of bonds, and
 16 any payments on leases payable under this subdivision.

17 (ii) Make any reimbursements required under this
 18 subdivision.

19 (iii) Pay any expenses required under this subdivision.

20 (iv) Establish, augment, or restore any debt service reserve
 21 under this subdivision.

22 (K) Expend money and provide financial assistance as
 23 authorized in section 7(a)(21) of this chapter.

24 The special fund may not be used for operating expenses of the
 25 commission.

26 (4) Before June 15 of each year, the commission shall do the
 27 following:

28 (A) Determine the amount, if any, by which the assessed value
 29 of the taxable property in the allocation area for the most
 30 recent assessment date minus the base assessed value, when
 31 multiplied by the estimated tax rate of the allocation area will
 32 exceed the amount of assessed value needed to provide the
 33 property taxes necessary to make, when due, principal and
 34 interest payments on bonds described in subdivision (3) plus
 35 the amount necessary for other purposes described in
 36 subdivision (3) and subsection (g).

37 (B) Provide a written notice to the county auditor, the
 38 legislative body of the consolidated city, the officers who are
 39 authorized to fix budgets, tax rates, and tax levies under
 40 IC 6-1.1-17-5 for each of the other taxing units that is wholly
 41 or partly located within the allocation area, and (in an
 42 electronic format) the department of local government finance.



- 1 The notice must:
- 2 (i) state the amount, if any, of excess assessed value that the
- 3 commission has determined may be allocated to the
- 4 respective taxing units in the manner prescribed in
- 5 subdivision (1); or
- 6 (ii) state that the commission has determined that there is no
- 7 excess assessed value that may be allocated to the respective
- 8 taxing units in the manner prescribed in subdivision (1).
- 9 The county auditor shall allocate to the respective taxing units
- 10 the amount, if any, of excess assessed value determined by the
- 11 commission. The commission may not authorize an allocation
- 12 to the respective taxing units under this subdivision if to do so
- 13 would endanger the interests of the holders of bonds described
- 14 in subdivision (3).
- 15 (C) If:
- 16 (i) the amount of excess assessed value determined by the
- 17 commission is expected to generate more than two hundred
- 18 percent (200%) of the amount of allocated tax proceeds
- 19 necessary to make, when due, principal and interest
- 20 payments on bonds described in subdivision (3); plus
- 21 (ii) the amount necessary for other purposes described in
- 22 subdivision (3) and subsection (g);
- 23 the commission shall submit to the legislative body of the unit
- 24 the commission's determination of the excess assessed value
- 25 that the commission proposes to allocate to the respective
- 26 taxing units in the manner prescribed in subdivision (1). The
- 27 legislative body of the unit may approve the commission's
- 28 determination or modify the amount of the excess assessed
- 29 value that will be allocated to the respective taxing units in the
- 30 manner prescribed in subdivision (1).
- 31 (c) For the purpose of allocating taxes levied by or for any taxing
- 32 unit or units, the assessed value of taxable property in a territory in the
- 33 allocation area that is annexed by any taxing unit after the effective
- 34 date of the allocation provision of the resolution is the lesser of:
- 35 (1) the assessed value of the property for the assessment date with
- 36 respect to which the allocation and distribution is made; or
- 37 (2) the base assessed value.
- 38 (d) Property tax proceeds allocable to the redevelopment district
- 39 under subsection (b)(3) may, subject to subsection (b)(4), be
- 40 irrevocably pledged by the redevelopment district for payment as set
- 41 forth in subsection (b)(3).
- 42 (e) Notwithstanding any other law, each assessor shall, upon



1 petition of the commission, reassess the taxable property situated upon
 2 or in, or added to, the allocation area, effective on the next assessment
 3 date after the petition.

4 (f) Notwithstanding any other law, the assessed value of all taxable
 5 property in the allocation area, for purposes of tax limitation, property
 6 tax replacement, and formulation of the budget, tax rate, and tax levy
 7 for each political subdivision in which the property is located is the
 8 lesser of:

9 (1) the assessed value of the property as valued without regard to
 10 this section; or

11 (2) the base assessed value.

12 (g) If any part of the allocation area is located in an enterprise zone
 13 created under IC 5-28-15, the unit that designated the allocation area
 14 shall create funds as specified in this subsection. A unit that has
 15 obligations, bonds, or leases payable from allocated tax proceeds under
 16 subsection (b)(3) shall establish an allocation fund for the purposes
 17 specified in subsection (b)(3) and a special zone fund. Such a unit
 18 shall, until the end of the enterprise zone phase out period, deposit each
 19 year in the special zone fund the amount in the allocation fund derived
 20 from property tax proceeds in excess of those described in subsection
 21 (b)(1) and (b)(2) from property located in the enterprise zone that
 22 exceeds the amount sufficient for the purposes specified in subsection
 23 (b)(3) for the year. A unit that has no obligations, bonds, or leases
 24 payable from allocated tax proceeds under subsection (b)(3) shall
 25 establish a special zone fund and deposit all the property tax proceeds
 26 in excess of those described in subsection (b)(1) and (b)(2) in the fund
 27 derived from property tax proceeds in excess of those described in
 28 subsection (b)(1) and (b)(2) from property located in the enterprise
 29 zone. The unit that creates the special zone fund shall use the fund,
 30 based on the recommendations of the urban enterprise association, for
 31 one (1) or more of the following purposes:

32 (1) To pay for programs in job training, job enrichment, and basic
 33 skill development designed to benefit residents and employers in
 34 the enterprise zone. The programs must reserve at least one-half
 35 (1/2) of the enrollment in any session for residents of the
 36 enterprise zone.

37 (2) To make loans and grants for the purpose of stimulating
 38 business activity in the enterprise zone or providing employment
 39 for enterprise zone residents in the enterprise zone. These loans
 40 and grants may be made to the following:

41 (A) Businesses operating in the enterprise zone.

42 (B) Businesses that will move their operations to the enterprise



- 1 zone if such a loan or grant is made.
- 2 (3) To provide funds to carry out other purposes specified in
 3 subsection (b)(3). However, where reference is made in
 4 subsection (b)(3) to the allocation area, the reference refers for
 5 purposes of payments from the special zone fund only to that part
 6 of the allocation area that is also located in the enterprise zone.
- 7 (h) The state board of accounts and department of local government
 8 finance shall make the rules and prescribe the forms and procedures
 9 that they consider expedient for the implementation of this chapter.
 10 After each general reassessment of real property in an area under
 11 ~~IC 6-1.1-4-4~~ and after each reassessment under a reassessment plan
 12 prepared under IC 6-1.1-4-4.2, the department of local government
 13 finance shall adjust the base assessed value one (1) time to neutralize
 14 any effect of the reassessment of the real property in the area on the
 15 property tax proceeds allocated to the redevelopment district under this
 16 section. After each annual adjustment under IC 6-1.1-4-4.5, the
 17 department of local government finance shall adjust the base assessed
 18 value to neutralize any effect of the annual adjustment on the property
 19 tax proceeds allocated to the redevelopment district under this section.
 20 However, the adjustments under this subsection may not include the
 21 effect of property tax abatements under IC 6-1.1-12.1, and these
 22 adjustments may not produce less property tax proceeds allocable to
 23 the redevelopment district under subsection (b)(3) than would
 24 otherwise have been received if the ~~general reassessment~~, reassessment
 25 under the reassessment plan or annual adjustment had not occurred.
 26 The department of local government finance may prescribe procedures
 27 for county and township officials to follow to assist the department in
 28 making the adjustments.
- 29 (i) The allocation deadline referred to in subsection (b) is
 30 determined in the following manner:
- 31 (1) The initial allocation deadline is December 31, 2011.
- 32 (2) Subject to subdivision (3), the initial allocation deadline and
 33 subsequent allocation deadlines are automatically extended in
 34 increments of five (5) years, so that allocation deadlines
 35 subsequent to the initial allocation deadline fall on December 31,
 36 2016, and December 31 of each fifth year thereafter.
- 37 (3) At least one (1) year before the date of an allocation deadline
 38 determined under subdivision (2), the general assembly may enact
 39 a law that:
- 40 (A) terminates the automatic extension of allocation deadlines
 41 under subdivision (2); and
 42 (B) specifically designates a particular date as the final



1 allocation deadline.

2 SECTION 49. IC 36-7-15.1-53, AS AMENDED BY THE
3 TECHNICAL CORRECTIONS BILL OF THE 2018 GENERAL
4 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JANUARY 1, 2019]: Sec. 53. (a) As used in this section:

6 "Allocation area" means that part of a redevelopment project area
7 to which an allocation provision of a resolution adopted under section
8 40 of this chapter refers for purposes of distribution and allocation of
9 property taxes.

10 "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 (h); plus

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

21 Except as provided in section 55 of this chapter, "property taxes"
22 means taxes imposed under IC 6-1.1 on real property.

23 (b) A resolution adopted under section 40 of this chapter on or
24 before the allocation deadline determined under subsection (i) may
25 include a provision with respect to the allocation and distribution of
26 property taxes for the purposes and in the manner provided in this
27 section. A resolution previously adopted may include an allocation
28 provision by the amendment of that resolution on or before the
29 allocation deadline determined under subsection (i) in accordance with
30 the procedures required for its original adoption. A declaratory
31 resolution or an amendment that establishes an allocation provision
32 must be approved by resolution of the legislative body of the excluded
33 city and must specify an expiration date for the allocation provision.
34 For an allocation area established before July 1, 2008, the expiration
35 date may not be more than thirty (30) years after the date on which the
36 allocation provision is established. For an allocation area established
37 after June 30, 2008, the expiration date may not be more than
38 twenty-five (25) years after the date on which the first obligation was
39 incurred to pay principal and interest on bonds or lease rentals on
40 leases payable from tax increment revenues. However, with respect to
41 bonds or other obligations that were issued before July 1, 2008, if any
42 of the bonds or other obligations that were scheduled when issued to



1 mature before the specified expiration date and that are payable only
 2 from allocated tax proceeds with respect to the allocation area remain
 3 outstanding as of the expiration date, the allocation provision does not
 4 expire until all of the bonds or other obligations are no longer
 5 outstanding. The allocation provision may apply to all or part of the
 6 redevelopment project area. The allocation provision must require that
 7 any property taxes subsequently levied by or for the benefit of any
 8 public body entitled to a distribution of property taxes on taxable
 9 property in the allocation area be allocated and distributed as 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.

18 (2) The excess of the proceeds of the property taxes imposed for
 19 the assessment date with respect to which the allocation and
 20 distribution is made that are attributable to taxes imposed after
 21 being approved by the voters in a referendum or local public
 22 question conducted after April 30, 2010, not otherwise included
 23 in subdivision (1) shall be allocated to and, when collected, paid
 24 into the funds of the taxing unit for which the referendum or local
 25 public question was conducted.

26 (3) Except as otherwise provided in this section, property tax
 27 proceeds in excess of those described in subdivisions (1) and (2)
 28 shall be allocated to the redevelopment district and, when
 29 collected, paid into a special fund for that allocation area that may
 30 be used by the redevelopment district only to do one (1) or more
 31 of the following:

32 (A) Pay the principal of and interest on any obligations
 33 payable solely from allocated tax proceeds that are incurred by
 34 the redevelopment district for the purpose of financing or
 35 refinancing the redevelopment of that allocation area.

36 (B) Establish, augment, or restore the debt service reserve for
 37 bonds payable solely or in part from allocated tax proceeds in
 38 that allocation area.

39 (C) Pay the principal of and interest on bonds payable from
 40 allocated tax proceeds in that allocation area and from the
 41 special tax levied under section 50 of this chapter.

42 (D) Pay the principal of and interest on bonds issued by the



- 1 excluded city to pay for local public improvements that are
 2 physically located in or physically connected to that allocation
 3 area.
 4 (E) Pay premiums on the redemption before maturity of bonds
 5 payable solely or in part from allocated tax proceeds in that
 6 allocation area.
 7 (F) Make payments on leases payable from allocated tax
 8 proceeds in that allocation area under section 46 of this
 9 chapter.
 10 (G) Reimburse the excluded city for expenditures for local
 11 public improvements (which include buildings, park facilities,
 12 and other items set forth in section 45 of this chapter) that are
 13 physically located in or physically connected to that allocation
 14 area.
 15 (H) Reimburse the unit for rentals paid by it for a building or
 16 parking facility that is physically located in or physically
 17 connected to that allocation area under any lease entered into
 18 under IC 36-1-10.
 19 (I) Reimburse public and private entities for expenses incurred
 20 in training employees of industrial facilities that are located:
 21 (i) in the allocation area; and
 22 (ii) on a parcel of real property that has been classified as
 23 industrial property under the rules of the department of local
 24 government finance.
 25 However, the total amount of money spent for this purpose in
 26 any year may not exceed the total amount of money in the
 27 allocation fund that is attributable to property taxes paid by the
 28 industrial facilities described in this clause. The
 29 reimbursements under this clause must be made within three
 30 (3) years after the date on which the investments that are the
 31 basis for the increment financing are made.
 32 The special fund may not be used for operating expenses of the
 33 commission.
 34 (4) Before June 15 of each year, the commission shall do the
 35 following:
 36 (A) Determine the amount, if any, by which the assessed value
 37 of the taxable property in the allocation area for the most
 38 recent assessment date minus the base assessed value, when
 39 multiplied by the estimated tax rate of the allocation area, will
 40 exceed the amount of assessed value needed to provide the
 41 property taxes necessary to make, when due, principal and
 42 interest payments on bonds described in subdivision (3) plus



- 1 the amount necessary for other purposes described in
 2 subdivision (3) and subsection (g).
- 3 (B) Provide a written notice to the county auditor, the fiscal
 4 body of the county or municipality that established the
 5 department of redevelopment, the officers who are authorized
 6 to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for
 7 each of the other taxing units that is wholly or partly located
 8 within the allocation area, and (in an electronic format) the
 9 department of local government finance. The notice must:
- 10 (i) state the amount, if any, of excess assessed value that the
 11 commission has determined may be allocated to the
 12 respective taxing units in the manner prescribed in
 13 subdivision (1); or
- 14 (ii) state that the commission has determined that there is no
 15 excess assessed value that may be allocated to the respective
 16 taxing units in the manner prescribed in subdivision (1).
- 17 The county auditor shall allocate to the respective taxing units
 18 the amount, if any, of excess assessed value determined by the
 19 commission. The commission may not authorize an allocation
 20 to the respective taxing units under this subdivision if to do so
 21 would endanger the interests of the holders of bonds described
 22 in subdivision (3).
- 23 (c) For the purpose of allocating taxes levied by or for any taxing
 24 unit or units, the assessed value of taxable property in a territory in the
 25 allocation area that is annexed by any taxing unit after the effective
 26 date of the allocation provision of the resolution is the lesser of:
- 27 (1) the assessed value of the property for the assessment date with
 28 respect to which the allocation and distribution is made; or
 29 (2) the base assessed value.
- 30 (d) Property tax proceeds allocable to the redevelopment district
 31 under subsection (b)(3) may, subject to subsection (b)(4), be
 32 irrevocably pledged by the redevelopment district for payment as set
 33 forth in subsection (b)(3).
- 34 (e) Notwithstanding any other law, each assessor shall, upon
 35 petition of the commission, reassess the taxable property situated upon
 36 or in, or added to, the allocation area, effective on the next assessment
 37 date after the petition.
- 38 (f) Notwithstanding any other law, the assessed value of all taxable
 39 property in the allocation area, for purposes of tax limitation, property
 40 tax replacement, and formulation of the budget, tax rate, and tax levy
 41 for each political subdivision in which the property is located, is the
 42 lesser of:



- 1 (1) the assessed value of the property as valued without regard to
 2 this section; or
 3 (2) the base assessed value.

4 (g) If any part of the allocation area is located in an enterprise zone
 5 created under IC 5-28-15, the unit that designated the allocation area
 6 shall create funds as specified in this subsection. A unit that has
 7 obligations, bonds, or leases payable from allocated tax proceeds under
 8 subsection (b)(3) shall establish an allocation fund for the purposes
 9 specified in subsection (b)(3) and a special zone fund. Such a unit
 10 shall, until the end of the enterprise zone phase out period, deposit each
 11 year in the special zone fund the amount in the allocation fund derived
 12 from property tax proceeds in excess of those described in subsection
 13 (b)(1) and (b)(2) from property located in the enterprise zone that
 14 exceeds the amount sufficient for the purposes specified in subsection
 15 (b)(3) for the year. A unit that has no obligations, bonds, or leases
 16 payable from allocated tax proceeds under subsection (b)(3) shall
 17 establish a special zone fund and deposit all the property tax proceeds
 18 in excess of those described in subsection (b)(1) and (b)(2) in the fund
 19 derived from property tax proceeds in excess of those described in
 20 subsection (b)(1) and (b)(2) from property located in the enterprise
 21 zone. The unit that creates the special zone fund shall use the fund,
 22 based on the recommendations of the urban enterprise association, for
 23 one (1) or more of the following purposes:

24 (1) To pay for programs in job training, job enrichment, and basic
 25 skill development designed to benefit residents and employers in
 26 the enterprise zone. The programs must reserve at least one-half
 27 (1/2) of the enrollment in any session for residents of the
 28 enterprise zone.

29 (2) To make loans and grants for the purpose of stimulating
 30 business activity in the enterprise zone or providing employment
 31 for enterprise zone residents in an enterprise zone. These loans
 32 and grants may be made to the following:

33 (A) Businesses operating in the enterprise zone.

34 (B) Businesses that will move their operations to the enterprise
 35 zone if such a loan or grant is made.

36 (3) To provide funds to carry out other purposes specified in
 37 subsection (b)(3). However, where reference is made in
 38 subsection (b)(3) to the allocation area, the reference refers, for
 39 purposes of payments from the special zone fund, only to that part
 40 of the allocation area that is also located in the enterprise zone.

41 (h) The state board of accounts and department of local government
 42 finance shall make the rules and prescribe the forms and procedures



1 that they consider expedient for the implementation of this chapter.
 2 After each ~~general~~ reassessment of real property in an area ~~under~~
 3 ~~IC 6-1.1-4-4~~ or reassessment under a county's reassessment plan
 4 prepared under IC 6-1.1-4-4.2, the department of local government
 5 finance shall adjust the base assessed value one (1) time to neutralize
 6 any effect of the reassessment of the real property in the area on the
 7 property tax proceeds allocated to the redevelopment district under this
 8 section. After each annual adjustment under IC 6-1.1-4-4.5, the
 9 department of local government finance shall adjust the base assessed
 10 value to neutralize any effect of the annual adjustment on the property
 11 tax proceeds allocated to the redevelopment district under this section.
 12 However, the adjustments under this subsection may not include the
 13 effect of property tax abatements under IC 6-1.1-12.1, and these
 14 adjustments may not produce less property tax proceeds allocable to
 15 the redevelopment district under subsection (b)(3) than would
 16 otherwise have been received if the ~~general reassessment~~, reassessment
 17 under the county's reassessment plan, or annual adjustment had not
 18 occurred. The department of local government finance may prescribe
 19 procedures for county and township officials to follow to assist the
 20 department in making the adjustments.

21 (i) The allocation deadline referred to in subsection (b) is
 22 determined in the following manner:

23 (1) The initial allocation deadline is December 31, 2011.

24 (2) Subject to subdivision (3), the initial allocation deadline and
 25 subsequent allocation deadlines are automatically extended in
 26 increments of five (5) years, so that allocation deadlines
 27 subsequent to the initial allocation deadline fall on December 31,
 28 2016, and December 31 of each fifth year thereafter.

29 (3) At least one (1) year before the date of an allocation deadline
 30 determined under subdivision (2), the general assembly may enact
 31 a law that:

32 (A) terminates the automatic extension of allocation deadlines
 33 under subdivision (2); and

34 (B) specifically designates a particular date as the final
 35 allocation deadline.

36 SECTION 50. IC 36-8-6-5, AS AMENDED BY P.L.182-2009(ss),
 37 SECTION 427, IS AMENDED TO READ AS FOLLOWS
 38 [EFFECTIVE JULY 1, 2018]: Sec. 5. (a) If the local board determines
 39 that the total amount of money available for a year will be insufficient
 40 to pay the benefits, pensions, and retirement allowances the local board
 41 is obligated to pay under this chapter, the local board shall, before the
 42 date on which the budget of the municipality is adopted, prepare an



1 itemized estimate in the form prescribed by the state board of accounts
2 of the amount of money that will be receipted into and disbursed from
3 the 1925 fund during the next fiscal year. The estimated receipts
4 consist of the items enumerated in section 4(a) of this chapter. The
5 estimated disbursements consist of an estimate of the amount of money
6 that will be needed by the local board during the next fiscal year to
7 defray the expenses and obligations incurred and that will be incurred
8 by the local board in making the payments prescribed by this chapter
9 to retired members, to members who are eligible to and expect to retire
10 during the ensuing fiscal year, and to the dependents of deceased
11 members.

12 (b) The local board may provide in its annual budget and pay all
13 necessary expenses of operating the 1925 fund, including the payment
14 of all costs of litigation and attorney fees arising in connection with the
15 fund, as well as the payment of benefits and pensions, including the
16 payments described in section 5.5 of this chapter. Notwithstanding any
17 other law, neither the municipal legislative body ~~the county board of~~
18 ~~tax adjustment~~, nor the department of local government finance may
19 reduce an item of expenditure.

20 (c) At the time when the estimates are prepared and submitted, the
21 local board shall also prepare and submit a certified statement showing:

22 (1) the name, age, and date of retirement of each retired member
23 and the monthly and yearly amount of the payment to which the
24 retired member is entitled;

25 (2) the name and age of each member who is eligible to and
26 expects to retire during the next fiscal year, the date on which the
27 member expects to retire, and the monthly and yearly amount of
28 the payment that the member will be entitled to receive; and

29 (3) the name and age of each dependent, the date on which the
30 dependent became a dependent, the date on which the dependent
31 will cease to be a dependent by reason of attaining the age at
32 which dependents cease to be dependents, and the monthly and
33 yearly amount of the payment to which the dependent is entitled.

34 (d) The total receipts shall be deducted from the total expenditures
35 stated in the itemized estimate and the amount of the excess of the
36 estimated expenditures over the estimated receipts shall be paid by the
37 municipality in the same manner as other expenses of the municipality
38 are paid. A tax levy shall be made annually for this purpose, as
39 provided in subsection (e). The estimates submitted shall be prepared
40 and filed in the same manner and form and at the same time that
41 estimates of other municipal offices and departments are prepared and
42 filed.



1 (e) The municipal legislative body shall levy an annual tax in the
 2 amount and at the rate that are necessary to produce the revenue to pay
 3 that part of the police pensions that the municipality is obligated to pay.
 4 All money derived from the levy is for the exclusive use of the police
 5 pensions and benefits, including the payments described in section 5.5
 6 of this chapter. The amounts in the estimated disbursements, if found
 7 to be correct and in conformity with the data submitted in the certified
 8 statement, are a binding obligation upon the municipality. The
 9 legislative body shall make a levy for them that will yield an amount
 10 equal to the estimated disbursements, less the amount of the estimated
 11 receipts. Notwithstanding any other law, ~~neither the county board of tax~~
 12 ~~adjustment nor~~ the department of local government finance may **not**
 13 reduce the levy.

14 SECTION 51. IC 36-8-7-14, AS AMENDED BY P.L.182-2009(ss),
 15 SECTION 431, IS AMENDED TO READ AS FOLLOWS
 16 [EFFECTIVE JULY 1, 2018]: Sec. 14. (a) The local board shall meet
 17 annually and prepare an itemized estimate, in the form prescribed by
 18 the state board of accounts, of the amount of money that will be
 19 receipted into and disbursed from the 1937 fund during the next fiscal
 20 year. The estimated receipts consist of the items enumerated in section
 21 8 of this chapter. The estimated disbursements must be divided into
 22 two (2) parts, designated as part 1 and part 2.

23 (b) Part 1 of the estimated disbursements consists of an estimate of
 24 the amount of money that will be needed by the local board during the
 25 next fiscal year to defray the expenses and obligations incurred and that
 26 will be incurred by the local board in making the payments prescribed
 27 by this chapter to retired members, to members who are eligible to and
 28 expect to retire during the next fiscal year, and to the dependents of
 29 deceased members. Part 2 of the estimated disbursements consists of
 30 an estimate of the amount of money that will be needed to pay death
 31 benefits and other expenditures that are authorized or required by this
 32 chapter.

33 (c) At the time when the estimates are prepared and submitted, the
 34 local board shall also prepare and submit a certified statement showing
 35 the following:

- 36 (1) The name, age, and date of retirement of each retired member
 37 and the monthly and yearly amount of the payment to which the
 38 retired member is entitled.
 39 (2) The name and age of each member who is eligible to and
 40 expects to retire during the next fiscal year, the date on which the
 41 member expects to retire, and the monthly and yearly amount of
 42 the payment that the member will be entitled to receive.



1 (3) The name and the age of each dependent, the date on which
 2 the dependent became a dependent, the date on which the
 3 dependent will cease to be a dependent by reason of attaining the
 4 age at which dependents cease to be dependents, and the monthly
 5 and yearly amount of the payment to which the dependent is
 6 entitled.

7 (4) The amount that would be required for the next fiscal year to
 8 maintain level cost funding during the active fund members'
 9 employment on an actuarial basis.

10 (5) The amount that would be required for the next fiscal year to
 11 amortize accrued liability for active members, retired members,
 12 and dependents over a period determined by the local board, but
 13 not to exceed forty (40) years.

14 (d) The total receipts shall be deducted from the total expenditures
 15 as listed in the itemized estimate. The amount of the excess of the
 16 estimated expenditures over the estimated receipts shall be paid by the
 17 unit in the same manner as other expenses of the unit are paid, and an
 18 appropriation shall be made annually for that purpose. The estimates
 19 submitted shall be prepared and filed in the same manner and form and
 20 at the same time that estimates of other offices and departments of the
 21 unit are prepared and filed.

22 (e) The estimates shall be made a part of the annual budget of the
 23 unit. When revising the estimates, the executive, the fiscal officer, and
 24 other fiduciary officers may not reduce the items in part 1 of the
 25 estimated disbursements.

26 (f) The unit's fiscal body shall make the appropriations necessary to
 27 pay that proportion of the budget of the 1937 fund that the unit is
 28 obligated to pay under subsection (d). In addition, the fiscal body may
 29 make appropriations for purposes of subsection (c)(4), (c)(5), or both.
 30 All appropriations shall be made to the local board for the exclusive
 31 use of the 1937 fund, including the payments described in section 9.5
 32 of this chapter. The amounts listed in part 1 of the estimated
 33 disbursements, if found to be correct and in conformity with the data
 34 submitted in the certified statement, are a binding obligation upon the
 35 unit. Notwithstanding any other law, ~~neither the county board of tax~~
 36 ~~adjustment nor~~ the department of local government finance may ~~not~~
 37 reduce the appropriations made to pay the amount equal to estimated
 38 disbursements minus estimated receipts.

39 SECTION 52. IC 36-8-7-22, AS AMENDED BY P.L.146-2008,
 40 SECTION 778, IS AMENDED TO READ AS FOLLOWS
 41 [EFFECTIVE JULY 1, 2018]: Sec. 22. The 1937 fund may not be,
 42 either before or after an order for distribution to members of the fire



1 department or to the surviving spouses or guardians of a child or
 2 children of a deceased, disabled, or retired member, held, seized, taken,
 3 subjected to, detained, or levied on by virtue of an attachment,
 4 execution, judgment, writ, interlocutory or other order, decree, or
 5 process, or proceedings of any nature issued out of or by a court in any
 6 state for the payment or satisfaction, in whole or in part, of a debt,
 7 damages, demand, claim, judgment, fine, or amercement of the
 8 member or the member's surviving spouse or children. The 1937 fund
 9 shall be kept and distributed only for the purpose of pensioning the
 10 persons named in this chapter. The local board may, however, annually
 11 expend an amount from the 1937 fund that it considers proper for the
 12 necessary expenses connected with the fund. Notwithstanding any
 13 other law, neither the fiscal body ~~the county board of tax adjustment~~,
 14 nor the department of local government finance may reduce these
 15 expenditures.

16 SECTION 53. IC 36-8-7.5-10, AS AMENDED BY
 17 P.L.182-2009(ss), SECTION 433, IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 10. (a) If the local
 19 board determines that the total amount of money available for a year
 20 will be insufficient to pay the benefits, pensions, and retirement
 21 allowances the local board is obligated to pay under this chapter, the
 22 local board shall, before the date on which the budget of the police
 23 special service district is adopted, prepare an itemized estimate in the
 24 form prescribed by the state board of accounts of the amount of money
 25 that will be receipted into and disbursed from the 1953 fund during the
 26 next fiscal year. The estimated receipts consist of the items enumerated
 27 in section 8 of this chapter. The estimated disbursements consist of an
 28 estimate of the amount of money that will be needed by the local board
 29 during the next fiscal year to defray the expenses and obligations
 30 incurred and that will be incurred by the local board in making the
 31 payments prescribed by this chapter to retired members, to members
 32 who are eligible and expect to retire during the ensuing fiscal year, and
 33 to the dependents of deceased members.

34 (b) At the time when the estimates are prepared and submitted, the
 35 local board shall also prepare and submit a certified statement showing:

- 36 (1) the estimated number of beneficiaries from the 1953 fund
 37 during the ensuing fiscal year in each of the various
 38 classifications of beneficiaries as prescribed in this chapter, and
 39 the names and amount of benefits being paid to those actively on
 40 the list of beneficiaries at that time;
- 41 (2) the name, age, and length of service of each member of the
 42 police department who is eligible to and expects to retire during



1 the ensuing fiscal year, and the monthly and yearly amounts of the
 2 payment that the member will be entitled to receive; and
 3 (3) the name and age of each dependent of a member of the police
 4 department who is then receiving benefits, the date on which the
 5 dependent commenced drawing benefits, and the date on which
 6 the dependent will cease to be a dependent by reason of attaining
 7 the age limit prescribed by this chapter, and the monthly and
 8 yearly amounts of the payments to which each of the dependents
 9 is entitled.

10 (c) After the amounts of receipts and disbursements shown in the
 11 itemized estimate are fixed and approved by the executive, fiscal
 12 officer, legislative body and other bodies, as provided by law for other
 13 municipal funds, the total receipts shall be deducted from the total
 14 expenditures stated in the itemized estimate, and the amount of the
 15 excess shall be paid by the police special service district in the same
 16 manner as other expenses of the district are paid. The legislative body
 17 shall levy a tax and the money derived from the levy shall, when
 18 collected, be credited exclusively to the 1953 fund, including the
 19 payments described in section 10.5 of this chapter. The tax shall be
 20 levied in the amount and at the rate that is necessary to produce
 21 sufficient revenue to equal the deficit. Notwithstanding any other law,
 22 ~~neither the county board of tax adjustment nor~~ the department of local
 23 government finance may **not** reduce the tax levy.

24 SECTION 54. IC 36-8-11-18, AS AMENDED BY P.L.146-2008,
 25 SECTION 780, IS AMENDED TO READ AS FOLLOWS
 26 [EFFECTIVE JULY 1, 2018]: Sec. 18. (a) The board shall annually
 27 budget the necessary money to meet the expenses of operation and
 28 maintenance of the district, including repairs, fees, salaries,
 29 depreciation on all depreciable assets, rents, supplies, contingencies,
 30 bond redemption, and all other expenses lawfully incurred by the
 31 district. After estimating expenses and receipts of money, the board
 32 shall establish the tax levy required to fund the estimated budget.

33 (b) The budget must be approved by the fiscal body of the county
 34 ~~the county board of tax adjustment~~, and the department of local
 35 government finance.

36 (c) Upon approval by the department of local government finance,
 37 the board shall certify the approved tax levy to the auditor of the county
 38 having land within the district. The auditor shall have the levy entered
 39 on the county treasurer's tax records for collection. After collection of
 40 the taxes the auditor shall issue a warrant on the treasurer to transfer
 41 the revenues collected to the board, as provided by statute.

42 SECTION 55. IC 36-8-11-22.1, AS AMENDED BY P.L.146-2008,



1 SECTION 781, IS AMENDED TO READ AS FOLLOWS
 2 [EFFECTIVE JULY 1, 2018]: Sec. 22.1. (a) This section applies to a
 3 district that consists of a municipality that is located in two (2)
 4 counties.

5 (b) This section does not apply to a merged district under section 23
 6 of this chapter.

7 (c) Sections 6 and 7 of this chapter apply to the petition.

8 (d) The board of fire trustees for the district shall be appointed as
 9 prescribed by section 12 of this chapter. However, the legislative body
 10 of each county within which the district is located shall jointly appoint
 11 one (1) trustee from each township or part of a township contained in
 12 the district and one (1) trustee from the municipality contained in the
 13 district. The legislative body of each county shall jointly appoint a
 14 member to fill a vacancy.

15 (e) Sections 13, 14, and 15 of this chapter relating to the board of
 16 fire trustees apply to the board of the district. However, the county
 17 legislative bodies serving the district shall jointly decide where the
 18 board shall locate (or approve location of) its office.

19 (f) Sections 16, 17, 18, 19, and 21 of this chapter relating to the
 20 taxing district, bonds, annual budget, tax levies, and disbanding of fire
 21 departments apply to the district. However, the budget must be
 22 approved by the county fiscal body and county board of tax adjustment
 23 in each county in the district. In addition, the auditor of each county in
 24 the district shall perform the duties described in section 18(c) of this
 25 chapter.

26 SECTION 56. IC 36-8-11-23, AS AMENDED BY P.L.146-2008,
 27 SECTION 782, IS AMENDED TO READ AS FOLLOWS
 28 [EFFECTIVE JULY 1, 2018]: Sec. 23. (a) Any fire protection district
 29 may merge with one (1) or more protection districts to form a single
 30 district if at least one-eighth (1/8) of the aggregate external boundaries
 31 of the districts coincide.

32 (b) The legislative body of the county where at least two (2) districts
 33 are located (or if the districts are located in more than one (1) county,
 34 the legislative body of each county) shall, if petitioned by freeholders
 35 in the two (2) districts, adopt an ordinance merging the districts into a
 36 single fire protection district.

37 (c) Freeholders who desire the merger of at least two (2) fire
 38 protection districts must initiate proceedings by filing a petition in the
 39 office of the county auditor of each county where a district is located.
 40 The petition must be signed:

41 (1) by at least twenty percent (20%), with a minimum of five
 42 hundred (500) from each district, of the freeholders owning land



1 within the district; or

2 (2) by a majority of the freeholders from the districts;
3 whichever is less.

4 (d) The petition described in subsection (c) must state the same
5 items listed in section 7 of this chapter. Sections 6, 8, and 9 of this
6 chapter apply to the petition and to the legislative body of each county
7 in the proposed district.

8 (e) The board of fire trustees for each district shall form a single
9 board, which shall continue to be appointed as prescribed by section 12
10 of this chapter. In addition, sections 13, 14, and 15 of this chapter
11 relating to the board of fire trustees apply to the board of the merged
12 district, except that if the merged district lies in more than one (1)
13 county, the county legislative bodies serving the combined district shall
14 jointly decide where the board shall locate (or approve relocation of)
15 its office.

16 (f) Sections 16, 17, 18, 19, and 21 of this chapter relating to the
17 taxing district, bonds, annual budget, tax levies, and disbanding of fire
18 departments apply to a merged district. However, the budget must be
19 approved by the county fiscal body ~~and county board of tax adjustment~~
20 in each county in the merged district. In addition, the auditor of each
21 county in the district shall perform the duties described in section 18(c)
22 of this chapter.

23 SECTION 57. IC 36-8-13-4.7, AS AMENDED BY P.L.146-2008,
24 SECTION 783, IS AMENDED TO READ AS FOLLOWS
25 [EFFECTIVE JULY 1, 2018]: Sec. 4.7. (a) For a township that elects
26 to have the township provide fire protection and emergency services
27 under section 3(c) of this chapter, the department of local government
28 finance shall adjust the township's maximum permissible levy in the
29 year following the year in which the change is elected, as determined
30 under IC 6-1.1-18.5-3, to reflect the change from providing fire
31 protection or emergency services under a contract between the
32 municipality and the township to allowing the township to impose a
33 property tax levy on the taxable property located within the corporate
34 boundaries of each municipality. For the ensuing calendar year, the
35 township's maximum permissible property tax levy shall be increased
36 by the product of:

37 (1) one and five-hundredths (1.05); multiplied by

38 (2) the amount the township contracted or billed to receive,
39 regardless of whether the amount was collected:

40 (A) in the year in which the change is elected; and

41 (B) as fire protection or emergency service payments from the
42 municipalities or residents of the municipalities covered by the



1 election under section 3(c) of this chapter.
 2 The maximum permissible levy for a general fund or other fund of a
 3 municipality covered by the election under section 3(c) of this chapter
 4 shall be reduced for the ensuing calendar year to reflect the change to
 5 allowing the township to impose a property tax levy on the taxable
 6 property located within the corporate boundaries of the municipality.
 7 The total reduction in the maximum permissible levies for all electing
 8 municipalities must equal the amount that the maximum permissible
 9 levy for the township is increased under this subsection for contracts
 10 or billings, regardless of whether the amount was collected, less the
 11 amount actually paid from sources other than property tax revenue.

12 (b) For purposes of determining a township's and each
 13 municipality's maximum permissible ad valorem property tax levy
 14 under IC 6-1.1-18.5-3 for years following the first year after the year in
 15 which the change is elected, a township's and each municipality's
 16 maximum permissible ad valorem property tax levy is the levy after the
 17 adjustment made under subsection (a).

18 (c) The township may use the amount of a maximum permissible
 19 property tax levy computed under this section in setting budgets and
 20 property tax levies for any year in which the election in section 3(c) of
 21 this chapter is in effect. ~~A county board of tax adjustment may not~~
 22 ~~reduce a budget or tax levy solely because the budget or levy is based~~
 23 ~~on the maximum permissible property tax levy computed under this~~
 24 ~~section.~~

25 (d) Section 4.6 of this chapter does not apply to a property tax levy
 26 or a maximum property tax levy subject to this section.

27 SECTION 58. IC 36-9-3-29, AS AMENDED BY P.L.146-2008,
 28 SECTION 785, IS AMENDED TO READ AS FOLLOWS
 29 [EFFECTIVE JULY 1, 2018]: Sec. 29. The board shall prepare an
 30 annual budget for the authority's operating and maintenance
 31 expenditures and necessary capital expenditures. Each annual budget
 32 is subject to review and modification by the:

33 (1) fiscal body of the county or municipality that establishes the
 34 authority; and

35 (2) ~~county board of tax adjustment and the~~ department of local
 36 government finance under IC 6-1.1-17.

37 SECTION 59. IC 36-9-4-47, AS AMENDED BY P.L.146-2008,
 38 SECTION 788, IS AMENDED TO READ AS FOLLOWS
 39 [EFFECTIVE JULY 1, 2018]: Sec. 47. (a) The board of directors of a
 40 public transportation corporation may:

41 (1) borrow money in anticipation of receipt of the proceeds of
 42 taxes that have been levied by the board and have not yet been



- 1 collected; and
2 (2) evidence this borrowing by issuing warrants of the
3 corporation.
4 The money that is borrowed may be used by the corporation for
5 payment of principal and interest on its bonds or for payment of current
6 operating expenses.
7 (b) The warrants:
8 (1) bear the date or dates;
9 (2) mature at the time or times on or before December 31
10 following the year in which the taxes in anticipation of which the
11 warrants are issued are due and payable;
12 (3) bear interest at the rate or rates and are payable at the time or
13 times;
14 (4) may be in the denominations;
15 (5) may be in the forms, either registered or payable to bearer;
16 (6) are payable at the place or places, either inside or outside
17 Indiana;
18 (7) are payable in the medium of payment;
19 (8) are subject to redemption upon the terms, including a price not
20 exceeding par and accrued interest; and
21 (9) may be executed by the officers of the corporation in the
22 manner;
23 provided by resolution of the board of directors. The resolution may
24 also authorize the board to pay from the proceeds of the warrants all
25 costs incurred in connection with the issuance of the warrants.
26 (c) The warrants may be authorized and issued at any time after the
27 board of directors levies the tax or taxes in anticipation of which the
28 warrants are issued.
29 (d) The warrants may be sold for not less than par value after notice
30 inviting bids has been published in accordance with IC 5-3-1. The
31 board of directors may also publish the notice inviting bids in other
32 newspapers or financial journals.
33 (e) After the warrants are sold, they may be delivered and paid for
34 at one (1) time or in installments.
35 (f) The aggregate principal amount of warrants issued in
36 anticipation of and payable from the same tax levy or levies may not
37 exceed eighty percent (80%) of the levy or levies, as the amount of the
38 levy or levies is certified by the department of local government
39 finance, or as is determined by multiplying the rate of tax as finally
40 approved by the total assessed valuation of taxable property within the
41 taxing district of the public transportation corporation as most recently
42 certified by the county auditor.



1 (g) For purposes of this section, taxes for any year are considered to
 2 be levied when the board of directors adopts the ordinance prescribing
 3 the tax levies for the year. However, warrants may not be delivered and
 4 paid for before final approval of a tax levy or levies ~~by the county~~
 5 ~~board of tax adjustment (or, if appealed, by the department of local~~
 6 government finance unless the issuance of the warrants has been
 7 approved by the department of local government finance.

8 (h) The warrants and the interest on them are not subject to sections
 9 43 and 44 of this chapter and are payable solely from the proceeds of
 10 the tax levy or levies in anticipation of which the warrants were issued.
 11 The authorizing resolution must pledge a sufficient amount of the
 12 proceeds of the tax levy or levies to the payment of the warrants and
 13 the interest.

14 (i) All actions of the board of directors under this section may be
 15 taken by resolution, which need not be published or posted. The
 16 resolution takes effect immediately upon its adoption by a majority of
 17 the members of the board of directors.

18 (j) An action to contest the validity of any tax anticipation warrants
 19 may not be brought later than ten (10) days after the sale date.

20 SECTION 60. IC 36-9-4-51 IS AMENDED TO READ AS
 21 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 51. (a) The board of
 22 directors of a public transportation corporation shall prepare an annual
 23 budget for the expenditures of the corporation.

24 (b) This subsection applies only when a municipality, having
 25 operated an urban mass transportation system under a department of
 26 municipal government, establishes a public transportation corporation
 27 under section 10 of this chapter to maintain that system. The annual
 28 operating and maintenance budget for the corporation shall be subject
 29 to review and modification by the legislative body of the municipality.

30 (c) A public transportation corporation may not impose a property
 31 tax levy on property that it has not taxed before January 1, 1982, and
 32 that lies outside the corporate boundaries of the municipality without
 33 the approval of the fiscal body or county council of the county in which
 34 the municipality is located.

35 (d) The budget and any tax levies prepared by the board shall be
 36 prepared and submitted at the same time, in the same manner, and with
 37 the same notice as is prescribed by IC 6-1.1-17 for the annual budget
 38 of the municipality. The ~~county tax adjustment board and the~~
 39 department of local government finance may review the budget and tax
 40 levies in the same manner by which ~~they review the department~~
 41 ~~reviews~~ budgets and tax levies of the municipality.

42 SECTION 61. IC 36-9-12-5 IS AMENDED TO READ AS



1 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 5. (a) Money deposited
 2 in the special fund under section 4 of this chapter may be expended
 3 only upon a specific appropriation made for that purpose by the
 4 municipal legislative body in the same manner that it appropriates
 5 other public money.

6 (b) The municipal works board or board of transportation shall
 7 prepare an itemized estimate of the money necessary for the operation
 8 of parking meters for the ensuing year at the regular time of making
 9 and filing budget estimates for other departments of the municipality.
 10 These estimates shall be made and presented to the municipal
 11 legislative body in the same manner as other department estimates.

12 (c) An appropriation under this section is not subject to review by
 13 ~~the county tax adjustment board~~ or the department of local government
 14 finance, and the general statutes regarding appropriation of funds do
 15 not affect this chapter.

16 SECTION 62. IC 36-9-13-35, AS AMENDED BY P.L.146-2008,
 17 SECTION 790, IS AMENDED TO READ AS FOLLOWS
 18 [EFFECTIVE JULY 1, 2018]: Sec. 35. The annual operating budget of
 19 a building authority is subject to review ~~by the county board of tax~~
 20 ~~adjustment and then~~ by the department of local government finance as
 21 in the case of other political subdivisions.

22 SECTION 63. IC 36-12-3-12, AS AMENDED BY P.L.219-2007,
 23 SECTION 148, IS AMENDED TO READ AS FOLLOWS
 24 [EFFECTIVE JULY 1, 2018]: Sec. 12. (a) The library board shall
 25 determine the rate of taxation for the library district that is necessary
 26 for the proper operation of the library. The library board shall certify
 27 the rate to the county auditor. ~~The county auditor shall certify the tax~~
 28 ~~rate to the county tax adjustment board in the manner provided in~~
 29 ~~IC 6-1-1-1.~~ An additional rate may be levied under section 10(4) of this
 30 chapter.

31 (b) If the library board fails to:

32 (1) give:

33 (A) a first published notice to the board's taxpayers of the
 34 board's proposed budget and tax levy for the ensuing year at
 35 least ten (10) days before the public hearing required under
 36 IC 6-1.1-17-3; and

37 (B) a second published notice to the board's taxpayers of the
 38 board's proposed budget and tax levy for the ensuing year at
 39 least three (3) days before the public hearing required under
 40 IC 6-1.1-17-3; or

41 (2) finally adopt the budget and fix the tax levy not later than
 42 September 30;



1 the last preceding annual appropriation made for the public library is
2 renewed for the ensuing year, and the last preceding annual tax levy is
3 continued. Under this subsection, the treasurer of the library board
4 shall report the continued tax levy to the county auditor not later than
5 September 30.

6 SECTION 64. [EFFECTIVE JANUARY 1, 2019] (a)
7 **IC 6-1.1-10-48, as added by this act, applies to assessment dates**
8 **after December 31, 2018.**

9 (b) **This SECTION expires January 1, 2022.**

